MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

SPECIAL ADJUSTED BUDGET

OF
Makhuduthamaga Local Municipality

2024/25 - 2026/27

(April 2025)

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Abbreviations and Acronyms

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

1 Executive Summary.

1.1 Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its Special 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 543 866 000** to **R 568 105 000.** The total annual revenue budget is increased by **R 24 239 000**.

- The municipality has Adjusted its total annual expenditure budget from **R 606 991 531** to **R 637 017 056** for the 2024/2025 financial year. The total annual expenditure budget is increased by **R 30 025 525** in this Special adjustment budget. The difference between the total adjusted revenue budget and the total adjusted expenditure budget is funded through the VAT Recovery.

- The following budget adjustments were effected on the municipality's total annual revenue budget for the 2024/2025 financial year:

1.2 SPECIAL ADJUSMENTS ON REVENUE BUDGET

1.2.1. Government transfers and subsidies

- The Government transfer and Subsidies is adjusted as follows
  1. Mig by R 25 000 000
  2. INEP by -R 2 061 000
  3. EPWP by R300 000

- **1.2.2. Own revenue sources of revenue.**

- The Property rates budget is adjusted from R 43 000 000 to R 44 000 000.

1.3 SPECIAL ADJUSTMENTS ON EXPENDITURE BUDGET

1.3.1. Special Adjustment on operational Expense.

- The operational expenditure is not adjusted.

1.3.2. Special Adjustment on capital Expenditure

- The annual capital expenditure is adjusted from **R 126 890 496** to **R 156 916 021** in this Special adjustment Budget.

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

Description	Approved Budget 2024/25	Actuals	Available/Outstanding balance	Budget Adjustment	Adjusted Budget 2024/25	Adjustment	Special Adjustment Budget	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	24 239 000.00	568 105 000.00	544 366 000.00	546 619 000.00
Total Operating Expenditure	439 807 898.26	256 006 517.61	183 794 834.89	40 293 136.67	480 101 034.93	-	480 101 034.93	441 389 525.55	438 053 827.28
Operating surplus/(Deficit)	**119 953 101.74**	**126 093 414.39**	**- 6 133 766.89**	**24 398 136.67**	**63 764 965.07**	**24 239 000.00**	**88 003 965.07**	**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	7 086 525.00	70 586 525.00	60 000 000.00	65 000 000.00
Surplus excluding capital expenditure	**155 803 101.74**	**159 762 016.48**	**- 3 952 368.98**	**52 048 136.67**	**127 264 965.07**	**31 325 525.00**	**158 590 490.07**	**162 976 474.45**	**173 565 172.72**
Infrustructure Assets:Roads and Bridges	134 358 000.00	67 077 943.16	67 280 056.84	- 28 807 004.07	105 550 995.93	25 000 000.00	130 550 995.93	141 307 000.00	153 110 000.00
Infrustructure Assets:Electicity	12 431 000.00	3 112 196.95	9 318 803.05	-	12 431 000.00	5 025 525.00	17 456 525.00	13 200 000.00	14 327 000.00
Community Assets: Park & Cemetery Deve	-						-	-	-
Other Assets:	8 900 000.00	3 806 957.12	5 093 042.88	8 500.00	8 908 500.00	-	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**	**30 025 525.00**	**156 916 020.93**	**156 494 400.00**	**169 513 833.00**
Total surplus/(Deficit)	**114 101.74**	**85 764 919.25**	**77 739 533.79**	**23 249 632.60**	**374 469.14**	**1 300 000.00**	**1 674 469.14**	**6 482 074.45**	**4 051 339.72**

Total revenue increased by **R 23 236 000** to **R 568 105 000**. This reflects a 4% increase as compared to the annual adjusted revenue budget. For the two outer years, total revenue will remain unchanged at **R 544 366 000** and **R 546 619 000** re. The total revenue includes the grants allocations from the national treasury.

Total operating expenditure budget for the 2024/25 financial year is not adjusted in this special adjustment Budget.

The total Special adjusted capital budget increased by **R 30 025 525** to **R 156 916 021** for the 2024/25 financial year. From the total annual capital budget for 2024/25, an amount of **R 97 858 000** is funded by MIG for roads and bridges and **R 10 370 000** by INEP. The rest of the capital projects and acquisitions of new assets are funded by the equitable share grant and own funding.

The following table is a summary of the special 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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	340	390	–	–	–	–	–	–	390	350	360
Sale of Goods and Rendering of Services		340	13 461					(2 205)	(2 205)	11 256	395	450
Agency services		6 000	6 500					–	–	6 500	6 200	6 300
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		3 500	3 500					–	–	3 500	3 800	4 000
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		190	220					–	–	220	200	250
Licence and permits		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Non-Exchange Revenue												
Property rates	2	63 000	43 000	–	–	–	–	1 000	1 000	44 000	66 150	70 119
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		800	1 200					–	–	1 200	900	1 000
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		390 802	403 381					300	300	403 681	365 464	352 701
Interest		13 000	3 000					–	–	3 000	15 000	18 000
Total Revenue (excluding capital transfers and contributions)		**477 972**	**474 652**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**473 747**	**458 459**	**453 180**
Transfers and subsidies - capital (monetary allocations)		81 789	69 358					25 000	25 000	94 358	85 907	93 439
Surplus/ (Deficit) for the year	1	**119 953**	**63 909**	**–**	**–**	**–**	**–**	**24 095**	**24 095**	**568 105**	**544 366**	**546 619**

The total revenue for the municipality including capital transfers and subsidies after adjustments amount to **R 568 105 000** 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 88% 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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		145,051	131,509	–	–	–	–	–	–	131,509	152,036	158,878
Remuneration of councillors		29,563	28,587					–	–	28,587	30,923	32,314
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		2,300	1,900	–	–	–	–	–	–	1,900	2,439	2,549
Debt impairment		10,000	19,000					–	–	19,000	10,460	10,931
Depreciation and amortisation		34,775	35,298					–	–	35,298	36,374	38,011
Interest		3,000	3,000					–	–	3,000	–	–
Contracted services		153,146	186,032	–	–	–	–	230	230	186,262	135,935	122,980
Transfers and subsidies		3,980	6,218					–	–	6,218	7,754	5,462
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		57,994	68,558					(230)	(230)	68,328	60,466	61,085
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**439,808**	**480,101**	**–**	**–**	**–**	**–**	**–**	**–**	**480,101**	**436,388**	**432,209**

Special Adjustment on employee related costs

There was no adjustment budget for employee related costs in this special adjustment Budget.

Special Adjustment on Councilor allowances.

There was no adjustment budget for councilor allowances in this special adjustment Budget.

Special Adjustment on Debt impairment

There was no adjusted budget for debt impairment in this special adjustment Budget.

Special Adjustment on Depreciation

There was no adjusted budget for depreciation in this special adjustment Budget.

Special Adjustment on Contracted services

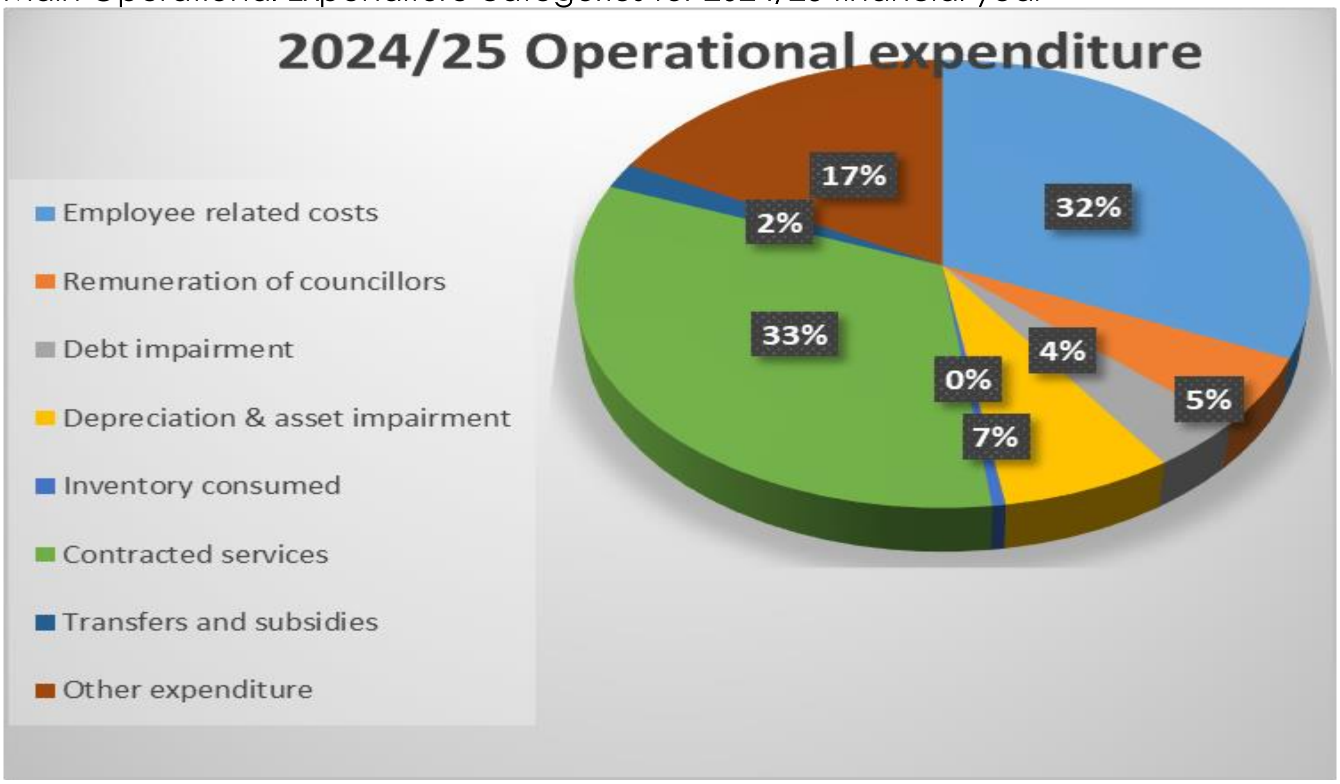
Contracted services comprises of the repair and maintenance of roads and bridges, repair and maintenance of other municipal assets, security services, cleaning services, operation of landfill site, VAT recovery and mSCOA financial system in this special adjustment Budget.

Special Adjustment on General expenses.

There was adjustment budget for general expenses is in this special adjustment Budget.

The following bar chart gives a breakdown of the main expenditure categories for the 2024/25 Special 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 Special Adjusted Capital budget per vote.

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional												
Governance and administration		7 900	8 072	–	–	–	–	–	–	8 072	1 987	2 077
Executive and council		–	–					–	–	–	–	–
Finance and administration		7 900	8 072					–	–	8 072	1 987	2 077
Internal audit		–	–					–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		124 558	95 462	–	–	–	–	25 000	25 000	120 462	141 307	138 248
Planning and development		–	–					–	–	–	–	–
Road transport		124 558	95 462					25 000	25 000	120 462	141 307	138 248
Environmental protection		–	–					–	–	–	–	–
Trading services		23 231	23 357	–	–	–	–	5 026	5 026	28 382	13 200	29 189
Energy sources		12 431	12 431					5 026	5 026	17 457	13 200	29 189
Waste management		10 800	10 926					–	–	10 926	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	155 689	126 890	–	–	–	–	30 026	30 026	156 916	156 494	169 514
Funded by:												
National Government		81 789	69 358					25 000	25 000	94 358	85 907	93 439
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	81 789	69 358	–	–	–	–	25 000	25 000	94 358	85 907	93 439
Borrowing		–	–					–	–	–	–	–
Internally generated funds		73 900	57 532					5 025	5 025	62 558	70 587	76 075
Total Capital Funding		155 689	126 890	–	–	–	–	30 025	30 025	156 916	156 494	169 514

For the 2024/25 financial year, an amount of **R 156 916** was adjusted for the capital expenditure on this special adjustment budget to be funded by MIG grant, INEP and equitable share. For 2025/26 and 2026/27 the budget has been appropriated at **R 156 494 and R 169 513** respectively. The annual adjusted capital budget for 2024/25 increased by **R 30 025 525** in this Special adjustment 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. SPECIAL 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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	63,000	43,000	–	–	–	–	1,000	1,000	44,000	66,150	70,119
Service charges	340	390	–	–	–	–	–	–	390	350	360
Investment revenue	3,500	3,500	–	–	–	–	–	–	3,500	3,800	4,000
Transfers recognised - operational	390,802	403,381	–	–	–	–	300	300	403,681	365,464	352,701
Other own revenue	20,330	24,381	–	–	–	–	(2,205)	(2,205)	22,176	22,695	26,000
Total Revenue (excluding capital transfers and contributions)	**477,972**	**474,652**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**473,747**	**458,459**	**453,180**
Employee costs	145,051	131,509	–	–	–	–	–	–	131,509	152,036	158,878
Remuneration of councillors	29,563	28,587	–	–	–	–	–	–	28,587	30,923	32,314
Depreciation & asset impairment	44,775	54,298	–	–	–	–	–	–	54,298	46,834	48,942
Finance charges	3,000	3,000	–	–	–	–	–	–	3,000	–	–
Inventory consumed and bulk purchases	2,300	1,900	–	–	–	–	–	–	1,900	2,439	2,549
Transfers and subsidies	3,980	6,218	–	–	–	–	–	–	6,218	7,754	5,462
Other expenditure	211,140	254,590	–	–	–	–	–	–	254,590	196,401	184,065
Total Expenditure	**439,808**	**480,101**	**–**	**–**	**–**	**–**	**–**	**–**	**480,101**	**436,388**	**432,209**
Surplus/(Deficit)	38,164	(5,449)	–	–	–	–	(905)	(905)	(6,354)	22,071	20,971
Transfers and subsidies - capital (monetary allocations)	81,789	69,358	–	–	–	–	25,000	25,000	94,358	85,907	93,439
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Capital expenditure & funds sources											
Capital expenditure	18,700	18,998	–	–	–	–	–	–	18,998	1,987	2,077
Transfers recognised - capital	81,789	69,358	–	–	–	–	25,000	25,000	94,358	85,907	93,439
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	73,900	57,532	–	–	–	–	5,025	5,025	62,558	70,587	76,075
Total sources of capital funds	**155,689**	**126,890**	**–**	**–**	**–**	**–**	**30,025**	**30,025**	**156,916**	**156,494**	**169,514**
Financial position											
Total current assets	133,795	22,900	–	–	–	–	(5,539)	(5,539)	17,362	97,257	91,299
Total non current assets	544,553	515,343	–	–	–	–	30,026	30,026	545,369	564,940	598,563
Total current liabilities	49,984	50,783	–	–	–	–	–	–	50,783	53,225	53,201
Total non current liabilities	11,797	11,797	–	–	–	–	–	–	11,797	12,387	13,007
Community wealth/Equity	**616,267**	**513,836**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**537,931**	**595,867**	**622,556**
Cash flows											
Net cash from (used) operating	148,734	133,455	–	–	–	–	34,003	34,003	167,458	174,406	184,312
Net cash from (used) investing	(179,042)	(145,924)	–	–	–	–	(34,839)	(34,839)	(180,763)	(179,969)	(194,941)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**30,199**	**1,451**	**–**	**–**	**–**	**–**	**(836)**	**(836)**	**616**	**24,636**	**16,966**
Cash backing/surplus reconciliation											
Cash and investments available	86,888	1,451	–	–	–	–	(3,506)	(3,506)	(2,054)	74,493	71,646
Application of cash and investments	(20,791)	40,763	–	–	–	–	(101,549)	(101,549)	(60,786)	(28,487)	(35,068)
Balance - surplus (shortfall)	**107,679**	**(39,312)**	**–**	**–**	**–**	**–**	**98,044**	**98,044**	**58,732**	**102,980**	**106,713**
Asset Management											
Asset register summary (WDV)	544,553	515,343	–	–	–	–	30,026	30,026	545,369	564,940	598,563
Depreciation	34,775	35,298	–	–	–	–	–	–	35,298	36,374	38,011
Renewal and Upgrading of Existing Assets	1,000	837	–	–	–	–	–	–	837	–	–
Repairs and Maintenance	41,055	66,455	–	–	–	–	–	–	66,455	46,297	40,359
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												
Governance and administration		**537 261**	**518 431**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**542 670**	**541 766**	**543 969**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		537 261	518 431	–	–	–	–	24 239	24 239	542 670	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		**2 500**	**3 000**	**–**	**–**	**–**	**–**	**–**	**–**	**3 000**	**2 600**	**2 650**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		2 500	3 000	–	–	–	–	–	–	3 000	2 600	2 650
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**20 000**	**22 435**	**–**	**–**	**–**	**–**	**–**	**–**	**22 435**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**559 761**	**543 866**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**568 105**	**544 366**	**546 619**
Expenditure - Functional												
Governance and administration		**258 010**	**284 042**	**–**	**–**	**–**	**–**	**(248)**	**(248)**	**283 794**	**266 063**	**278 005**
Executive and council		73 503	71 278	–	–	–	–	–	–	71 278	77 256	80 687
Finance and administration		179 516	207 693	–	–	–	–	(248)	(248)	207 445	183 586	191 862
Internal audit		4 991	5 071	–	–	–	–	–	–	5 071	5 221	5 456
Community and public safety		**43 582**	**45 156**	**–**	**–**	**–**	**–**	**–**	**–**	**45 156**	**41 952**	**43 845**
Community and social services		37 042	37 092	–	–	–	–	–	–	37 092	38 246	39 967
Sport and recreation		1 200	1 285	–	–	–	–	–	–	1 285	1 255	1 312
Public safety		2 340	2 779	–	–	–	–	–	–	2 779	356	372
Housing		3 000	4 000	–	–	–	–	–	–	4 000	2 096	2 195
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**83 055**	**94 803**	**–**	**–**	**–**	**–**	**–**	**–**	**94 803**	**94 976**	**86 227**
Planning and development		29 151	21 648	–	–	–	–	–	–	21 648	31 503	27 871
Road transport		53 104	70 376	–	–	–	–	–	–	70 376	62 637	57 482
Environmental protection		800	2 779	–	–	–	–	–	–	2 779	837	874
Trading services		**54 861**	**56 100**	**–**	**–**	**–**	**–**	**–**	**–**	**56 100**	**33 078**	**23 800**
Energy sources		4 481	6 351	–	–	–	–	–	–	6 351	5 190	5 381
Water management		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		30 380	27 314	–	–	–	–	–	–	27 314	27 888	18 419
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**439 508**	**480 101**	**–**	**–**	**–**	**–**	**(248)**	**(248)**	**479 853**	**436 070**	**431 877**
Surplus/ (Deficit) for the year		**120 253**	**63 765**	**–**	**–**	**–**	**–**	**24 487**	**24 487**	**88 252**	**108 296**	**114 742**

1.3.2 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	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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance & Administration		537 261	518 431	–	–	–	–	24 239	24 239	542 670	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	3 000	–	–	–	–	–	–	3 000	2 600	2 650
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sports & Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - OTHER		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**559 761**	**543 866**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**568 105**	**544 366**	**546 619**
Expenditure by Vote	1											
Vote 1 - Executive & Council		73 503	71 278	–	–	–	–	–	–	71 278	77 256	80 687
Vote 2 - Finance & Administration		140 164	166 740	–	–	–	–	(248)	(248)	166 492	145 611	152 178
Vote 3 - Finance & Administration 2		39 353	40 953	–	–	–	–	–	–	40 953	37 975	39 684
Vote 4 - Community and Social Services		36 242	36 282	–	–	–	–	–	–	36 282	37 409	39 092
Vote 5 - Planning and Development		29 151	21 648	–	–	–	–	–	–	21 648	31 503	27 871
Vote 6 - Internal Audit		4 991	5 071	–	–	–	–	–	–	5 071	5 221	5 456
Vote 7 - Energy Sources		4 481	6 351	–	–	–	–	–	–	6 351	5 190	5 381
Vote 8 - Road Transport		53 104	70 376	–	–	–	–	–	–	70 376	62 637	57 482
Vote 9 - Public Safety		2 340	2 779	–	–	–	–	–	–	2 779	356	372
Vote 10 - Waste Management		31 180	30 093	–	–	–	–	–	–	30 093	28 724	19 293
Vote 11 - Sports & Recreation		2 000	2 095	–	–	–	–	–	–	2 095	2 092	2 186
Vote 12 - [NAME OF VOTE 12]		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Housing		3 000	4 000	–	–	–	–	–	–	4 000	2 096	2 195
Vote 15 - OTHER		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**439 508**	**480 101**	**–**	**–**	**–**	**–**	**(248)**	**(248)**	**479 853**	**436 070**	**431 877**
Surplus/ (Deficit) for the year	2	**120 253**	**63 765**	**–**	**–**	**–**	**–**	**24 487**	**24 487**	**88 252**	**108 296**	**114 742**

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) -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	340	390	–	–	–	–	–	–	390	350	360
Sale of Goods and Rendering of Services		340	13,461					(2,205)	(2,205)	11,256	395	450
Agency services		6,000	6,500					–	–	6,500	6,200	6,300
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		3,500	3,500					–	–	3,500	3,800	4,000
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		190	220					–	–	220	200	250
Licence and permits		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Non-Exchange Revenue												
Property rates	2	63,000	43,000	–	–	–	–	1,000	1,000	44,000	66,150	70,119
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		800	1,200					–	–	1,200	900	1,000
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		390,802	403,381					300	300	403,681	365,464	352,701
Interest		13,000	3,000					–	–	3,000	15,000	18,000
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**477,972**	**474,652**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**473,747**	**458,459**	**453,180**
Expenditure By Type												
Employee related costs		145,051	131,509	–	–	–	–	–	–	131,509	152,036	158,878
Remuneration of councillors		29,563	28,587					–	–	28,587	30,923	32,314
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		2,300	1,900	–	–	–	–	–	–	1,900	2,439	2,549
Debt impairment		10,000	19,000					–	–	19,000	10,460	10,931
Depreciation and amortisation		34,775	35,298					–	–	35,298	36,374	38,011
Interest		3,000	3,000					–	–	3,000	–	–
Contracted services		153,146	186,032	–	–	–	–	230	230	186,262	135,935	122,980
Transfers and subsidies		3,980	6,218					–	–	6,218	7,754	5,462
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		57,994	68,558					(230)	(230)	68,328	60,466	61,085
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**439,808**	**480,101**	**–**	**–**	**–**	**–**	**–**	**–**	**480,101**	**436,388**	**432,209**
Surplus/(Deficit)		**38,164**	**(5,449)**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**(6,354)**	**22,071**	**20,971**
Transfers and subsidies - capital (monetary allocations)		81,789	69,358					25,000	25,000	94,358	85,907	93,439
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**

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 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		A	A1	B	C	D	E	F	G	H		
Vote 2 - Finance & Administration		6 000	5 672	–	–	–	–	–	–	5 672	–	–
Vote 3 - Finance & Administration 2		1 900	2 400	–	–	–	–	–	–	2 400	1 987	2 077
Vote 10 - Waste Management		10 800	10 926	–	–	–	–	–	–	10 926	–	–
Capital single-year expenditure sub-total		**18 700**	**18 998**	**–**	**–**	**–**	**–**	**–**	**–**	**18 998**	**1 987**	**2 077**
Total Capital Expenditure - Vote		**18 700**	**18 998**	**–**	**–**	**–**	**–**	**–**	**–**	**18 998**	**1 987**	**2 077**
Capital Expenditure - Functional												
Governance and administration		**7 900**	**8 072**	**–**	**–**	**–**	**–**	**–**	**–**	**8 072**	**1 987**	**2 077**
Executive and council		–	–					–	–	–	–	–
Finance and administration		7 900	8 072					–	–	8 072	1 987	2 077
Internal audit		–	–					–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–					–	–	–	–	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**124 558**	**95 462**	**–**	**–**	**–**	**–**	**25 000**	**25 000**	**120 462**	**141 307**	**138 248**
Planning and development		–	–					–	–	–	–	–
Road transport		124 558	95 462					25 000	25 000	120 462	141 307	138 248
Environmental protection		–	–					–	–	–	–	–
Trading services		**23 231**	**23 357**	**–**	**–**	**–**	**–**	**5 026**	**5 026**	**28 382**	**13 200**	**29 189**
Energy sources		12 431	12 431					5 026	5 026	17 457	13 200	29 189
Water management		–	–					–	–	–	–	–
Waste water management		–	–					–	–	–	–	–
Waste management		10 800	10 926					–	–	10 926	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**155 689**	**126 890**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**156 916**	**156 494**	**169 514**
Funded by:												
National Government		81 789	69 358					25 000	25 000	94 358	85 907	93 439
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**81 789**	**69 358**	**–**	**–**	**–**	**–**	**25 000**	**25 000**	**94 358**	**85 907**	**93 439**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		73 900	57 532					5 025	5 025	62 558	70 587	76 075
Total Capital Funding		**155 689**	**126 890**	**–**	**–**	**–**	**–**	**30 025**	**30 025**	**156 916**	**156 494**	**169 514**

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		30 199	1 451					(836)	(836)	616	24 636	16 966
Trade and other receivables from exchange transacti	1	2 779	2 791	–	–	–	–	(72)	(72)	2 720	2 832	2 974
Receivables from non-exchange transactions	1	56 688	–	–	–	–	–	(2 670)	(2 670)	54 018	49 856	54 680
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		2 328	2 443	–	–	–	–	285	285	2 728	3 189	3 640
VAT		41 800	16 215					(2 246)	(2 246)	13 969	16 744	13 039
Other current assets		–	–					–	–	–	–	–
Total current assets		**133 795**	**22 900**	**–**	**–**	**–**	**–**	**(5 539)**	**(5 539)**	**74 050**	**97 257**	**91 299**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		514	514					–	–	514	539	566
Property, plant and equipment	3	544 039	514 830	–	–	–	–	30 026	30 026	544 856	564 401	597 997
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		–	–					–	–	–	–	–
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**544 553**	**515 343**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**545 369**	**564 940**	**598 563**
TOTAL ASSETS		**678 348**	**538 244**	**–**	**–**	**–**	**–**	**24 487**	**24 487**	**619 419**	**662 197**	**689 861**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		46 269	45 377	–	–	–	–	–	–	45 377	49 842	49 677
Trade and other payables from non-exchange transactions		1 871	3 371	–	–	–	–	–	–	3 371	1 458	1 524
Provisions		813	813					–	–	813	854	896
VAT		1 031	1 221					–	–	1 221	1 072	1 104
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**49 984**	**50 783**	**–**	**–**	**–**	**–**	**–**	**–**	**50 783**	**53 225**	**53 201**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	11 797	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**	**–**	**–**	**–**	**–**	**–**	**–**	**11 797**	**12 387**	**13 007**
TOTAL LIABILITIES		**61 781**	**62 580**	**–**	**–**	**–**	**–**	**–**	**–**	**62 580**	**65 613**	**66 207**
NET ASSETS	2	**616 567**	**475 664**	**–**	**–**	**–**	**–**	**24 487**	**24 487**	**556 839**	**596 585**	**623 654**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		616 267	513 836	–	–	–	–	24 095	24 095	537 931	595 867	622 556
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**616 267**	**513 836**	**–**	**–**	**–**	**–**	**24 095**	**24 095**	**537 931**	**595 867**	**622 556**

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49 770	39 430					3 670	3 670	43 100	63 315	67 114
Service charges		309	354					72	72	426	403	414
Other revenue		44 160	73 613					7 087	7 087	80 699	68 714	74 050
Transfers and Subsidies - Operational	1	403 233	405 812					(1 761)	(1 761)	404 051	378 664	367 028
Transfers and Subsidies - Capital	1	69 358	69 214					25 000	25 000	94 214	72 707	79 112
Interest		3 500	3 500					–	–	3 500	3 800	4 000
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(418 515)	(453 847)					(64)	(64)	(453 912)	(409 975)	(404 039)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(3 080)	(4 620)					–	–	(4 620)	(3 222)	(3 367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**148 734**	**133 455**	**–**	**–**	**–**	**–**	**34 003**	**34 003**	**167 458**	**174 406**	**184 312**
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)	(145 924)					(34 839)	(34 839)	(180 763)	(179 969)	(194 941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(179 042)**	**(145 924)**	**–**	**–**	**–**	**–**	**(34 839)**	**(34 839)**	**(180 763)**	**(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)**	**(12 469)**	**–**	**–**	**–**	**–**	**(836)**	**(836)**	**(13 304)**	**(5 563)**	**(10 629)**
Cash/cash equivalents at the year begin:	2	60 508	13 920					–	–	13 920	30 199	27 594
Cash/cash equivalents at the year end:	2	30 199	1 451	–	–	–	–	(836)	(836)	616	24 636	16 966

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	30 199	1 451	–	–	–	–	(836)	(836)	616	24 636	16 966
Other current investments > 90 days		56 688	0	–	–	–	–	(2 670)	(2 670)	(2 670)	49 856	54 680
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**86 888**	**1 451**	**–**	**–**	**–**	**–**	**(3 506)**	**(3 506)**	**(2 054)**	**74 493**	**71 646**
Applications of cash and investments												
Unspent conditional transfers		71	71	–	–	–	–	–	–	71	75	79
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(20 863)	40 517					(101 738)	(101 738)	(61 221)	(28 562)	(35 146)
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(20 791)**	**40 588**	**–**	**–**	**–**	**–**	**(101 738)**	**(101 738)**	**(61 150)**	**(28 487)**	**(35 068)**
Surplus(shortfall)		**107 679**	**(39 137)**	**–**	**–**	**–**	**–**	**98 232**	**98 232**	**59 095**	**102 980**	**106 713**

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 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**154 689**	**126 054**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**156 080**	**156 494**	**169 514**
Roads Infrastructure		122 058	94 125	–	–	–	–	25 000	25 000	119 125	135 307	131 248
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		12 431	12 431	–	–	–	–	5 026	5 026	17 457	13 200	29 189
Infrastructure		134 489	106 556	–	–	–	–	30 026	30 026	136 582	148 507	160 437
Community Facilities		1 500	500	–	–	–	–	–	–	500	6 000	7 000
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		1 500	500	–	–	–	–	–	–	500	6 000	7 000
Computer Equipment		1 900	2 400	–	–	–	–	–	–	2 400	1 987	2 077
Furniture and Office Equipment		1 000	2 272	–	–	–	–	–	–	2 272	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		15 800	14 326	–	–	–	–	–	–	14 326	–	–
Total Upgrading of Existing Assets ***to be adjus***	2a	**1 000**	**837**	**–**	**–**	**–**	**–**	**–**	**–**	**837**	**–**	**–**
Roads Infrastructure		1 000	837	–	–	–	–	–	–	837	–	–
Infrastructure		1 000	837	–	–	–	–	–	–	837	–	–
Total Capital Expenditure ***to be adjusted***	4	155 689	126 890	–	–	–	–	30 026	30 026	156 916	156 494	169 514
Roads Infrastructure		123 058	94 962	–	–	–	–	25 000	25 000	119 962	135 307	131 248
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		12 431	12 431	–	–	–	–	5 026	5 026	17 457	13 200	29 189
Infrastructure		135 489	107 393	–	–	–	–	30 026	30 026	137 418	148 507	160 437
Community Facilities		1 500	500	–	–	–	–	–	–	500	6 000	7 000
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		1 500	500	–	–	–	–	–	–	500	6 000	7 000
Computer Equipment		1 900	2 400	–	–	–	–	–	–	2 400	1 987	2 077
Furniture and Office Equipment		1 000	2 272	–	–	–	–	–	–	2 272	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		15 800	14 326	–	–	–	–	–	–	14 326	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**155 689**	**126 890**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**156 916**	**156 494**	**169 514**
ASSET REGISTER SUMMARY - PPE (WDV)	5	544 553	515 343	–	–	–	–	30 026	30 026	545 369	564 940	598 563
Roads Infrastructure		378 217	350 440					25 000	25 000	375 440	403 309	412 763
Storm water Infrastructure		–	–					–	–	–	–	–
Electrical Infrastructure		15 052	14 722					5 026	5 026	19 747	15 955	32 085
Solid Waste Infrastructure		1 016	1 146					–	–	1 146	1 067	1 121
Infrastructure		394 284	366 308	–	–	–	–	30 026	30 026	396 334	420 331	445 970
Community Assets		16 329	14 958					–	–	14 958	21 575	23 360
Heritage Assets		–	–					–	–	–	–	–
Investment properties		514	514					–	–	514	539	566
Other Assets		84 473	84 111					–	–	84 111	88 710	93 164
Computer Equipment		13 059	13 729					–	–	13 729	13 718	14 413
Furniture and Office Equipment		2 831	2 901					–	–	2 901	2 976	3 129
Machinery and Equipment		16 800	16 598					–	–	16 598	–	–
Transport Assets		14 998	14 960					–	–	14 960	15 762	16 568
Land		1 265	1 265					–	–	1 265	1 328	1 395
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**544 553**	**515 343**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**545 369**	**564 940**	**598 563**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		34 775	35 298	–	–	–	–	–	–	35 298	36 374	38 011
Repairs and Maintenance by asset class	3	**41 055**	**66 455**	**–**	**–**	**–**	**–**	**–**	**–**	**66 455**	**46 297**	**40 359**
Roads Infrastructure		20 000	35 000	–	–	–	–	–	–	35 000	28 000	21 276
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 500	2 500	–	–	–	–	–	–	2 500	2 072	2 122
Infrastructure		21 500	37 500	–	–	–	–	–	–	37 500	30 072	23 398
Operational Buildings		3 000	4 000	–	–	–	–	–	–	4 000	2 096	2 195
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		3 000	4 000	–	–	–	–	–	–	4 000	2 096	2 195
Computer Equipment		12 555	12 955	–	–	–	–	–	–	12 955	9 945	10 393
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		4 000	12 000	–	–	–	–	–	–	12 000	4 184	4 372
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**75 830**	**101 753**	**–**	**–**	**–**	**–**	**–**	**–**	**101 753**	**82 672**	**78 370**
Renewal and upgrading of Existing Assets as % of tota		*0.6%*	*0.7%*							*0.5%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of dep		*2.9%*	*2.4%*							*2.4%*	*0.0%*	*0.0%*
R&M as a % of PPE		*7.5%*	*12.9%*							*12.2%*	*8.2%*	*6.7%*
Renewal and upgrading and R&M as a % of PPE		*7.7%*	*13.1%*							*12.3%*	*8.2%*	*6.7%*

1.3.10 Table 14 MBRR table B10 – Basic Service Delivery Measurement

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		1 500	–	–	–	–	–	–	1 000	2 500	1 569	1 640
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												

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

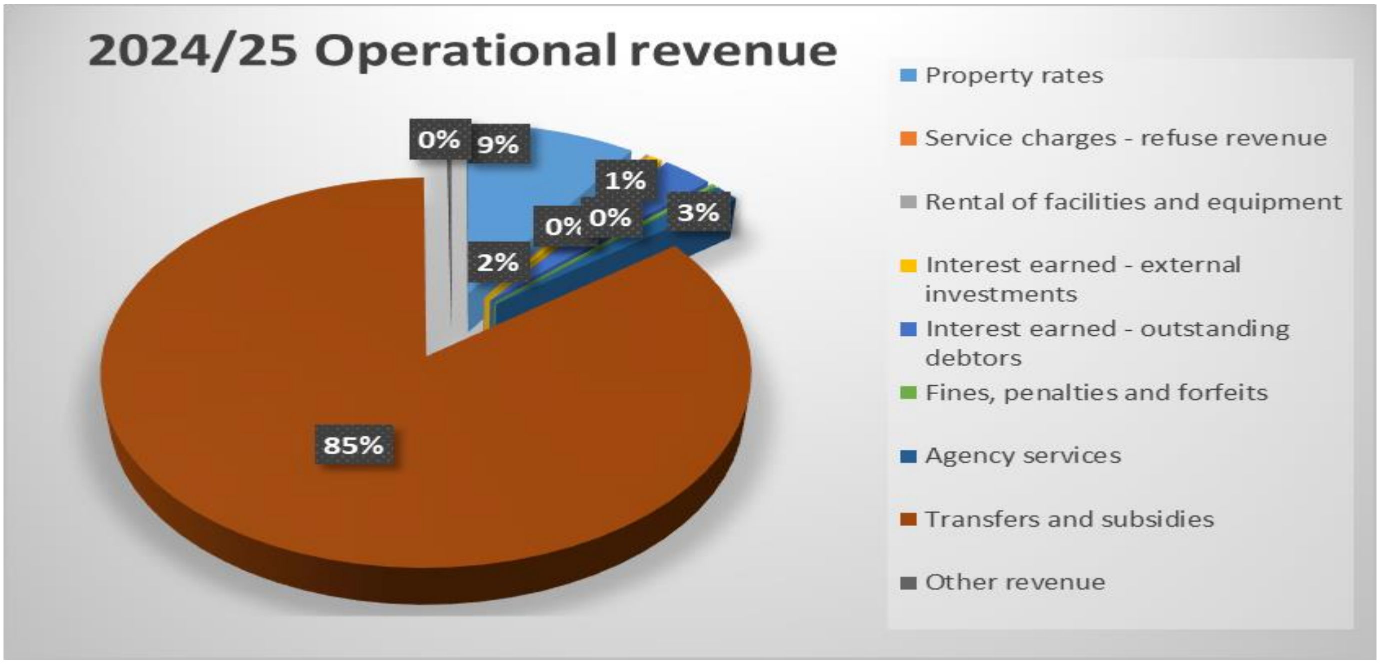
The following table is a breakdown of the adjusted operating revenue over the medium-term:

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

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	340	390	–	–	–	–	–	–	390	350	360
Sale of Goods and Rendering of Services		340	13,461					(2,205)	(2,205)	11,256	395	450
Agency services		6,000	6,500					–	–	6,500	6,200	6,300
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		3,500	3,500					–	–	3,500	3,800	4,000
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		190	220					–	–	220	200	250
Licence and permits		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Non-Exchange Revenue												
Property rates	2	63,000	43,000	–	–	–	–	1,000	1,000	44,000	66,150	70,119
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		800	1,200					–	–	1,200	900	1,000
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		390,802	403,381					300	300	403,681	365,464	352,701
Interest		13,000	3,000					–	–	3,000	15,000	18,000
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**477,972**	**474,652**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**473,747**	**458,459**	**453,180**
Expenditure By Type												
Employee related costs		145,051	131,509	–	–	–	–	–	–	131,509	152,036	158,878
Remuneration of councillors		29,563	28,587					–	–	28,587	30,923	32,314
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		2,300	1,900	–	–	–	–	–	–	1,900	2,439	2,549
Debt impairment		10,000	19,000					–	–	19,000	10,460	10,931
Depreciation and amortisation		34,775	35,298					–	–	35,298	36,374	38,011
Interest		3,000	3,000					–	–	3,000	–	–
Contracted services		153,146	186,032	–	–	–	–	230	230	186,262	135,935	122,980
Transfers and subsidies		3,980	6,218					–	–	6,218	7,754	5,462
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		57,994	68,558					(230)	(230)	68,328	60,466	61,085
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**439,808**	**480,101**	**–**	**–**	**–**	**–**	**–**	**–**	**480,101**	**436,388**	**432,209**
Surplus/(Deficit)		**38,164**	**(5,449)**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**(6,354)**	**22,071**	**20,971**
Transfers and subsidies - capital (monetary allocations)		81,789	69,358					25,000	25,000	94,358	85,907	93,439
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**

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



The municipality's Special adjusted budget for 2024/2025 MTREF is funded mainly by the government grants at 88% and the remaining percentage is funded by the own sources of revenue and the VAT Recovery to an amount of **R 132 340 000** backed up by the VAT refunds as at 31st March 2025. The following table summarizes the cash funding of the 2024/25 MTREF adjusted budget:

Details	**2024/2025 (R)**	**2025/2026®**	**2026/2027 (R)**
Total Budgeted expenditure	637 017 055.86	597 883 925.55	607 567 660.28
Less non-cash items	(54 297 578.20)	(46 834 208.80)	(48 941 748.20)
Total net expenditure	**582 719 477.65**	**551 049 716.75**	**558 625 912.09**
	Realistic/collectable revenue sources		
Government grants	498 265 000	451 371 000.00	446 140 000.00
Property rates	44 000 000	66 150 000.00	70 119 000.00
Other revenue	25 840 000	26 845 000.00	30 360 000.00
	568 105 000	**544 366 000**	**546 619 000**

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

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

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

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

The approved tariff rates for 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 2024/25 medium-term capital programme:

Table 17 Sources of capital revenue over the MTREF

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Funded by:												
National Government		81 789	69 358					25 000	25 000	94 358	85 907	93 439
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**81 789**	**69 358**	**–**	**–**	**–**	**–**	**25 000**	**25 000**	**94 358**	**85 907**	**93 439**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		73 900	57 532					5 025	5 025	62 558	70 587	76 075
Total Capital Funding		**155 689**	**126 890**	**–**	**–**	**–**	**–**	**30 025**	**30 025**	**156 916**	**156 494**	**169 514**

The total adjusted capital budget of **R 166.9 million** is funded by government grants in a form of MIG **R 94.3 million and INEP of R 10.3** and Internally generated funds (Equitable share) **R 52 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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49 770	39 430					3 670	3 670	43 100	63 315	67 114
Service charges		309	354					72	72	426	403	414
Other revenue		44 160	73 613					7 087	7 087	80 699	68 714	74 050
Transfers and Subsidies - Operational	1	403 233	405 812					(1 761)	(1 761)	404 051	378 664	367 028
Transfers and Subsidies - Capital	1	69 358	69 214					25 000	25 000	94 214	72 707	79 112
Interest		3 500	3 500					–	–	3 500	3 800	4 000
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(418 515)	(453 847)					(64)	(64)	(453 912)	(409 975)	(404 039)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(3 080)	(4 620)					–	–	(4 620)	(3 222)	(3 367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**148 734**	**133 455**	**–**	**–**	**–**	**–**	**34 003**	**34 003**	**167 458**	**174 406**	**184 312**
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)	(145 924)					(34 839)	(34 839)	(180 763)	(179 969)	(194 941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(179 042)**	**(145 924)**	**–**	**–**	**–**	**–**	**(34 839)**	**(34 839)**	**(180 763)**	**(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)**	**(12 469)**	**–**	**–**	**–**	**–**	**(836)**	**(836)**	**(13 304)**	**(5 563)**	**(10 629)**
Cash/cash equivalents at the year begin:	2	60 508	13 920					–	–	13 920	30 199	27 594
Cash/cash equivalents at the year end:	2	30 199	1 451	–	–	–	–	(836)	(836)	616	24 636	16 966

The above table shows a **R 13.3 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 INEP funding as per circular no 16 requirement, rental of facilities, traffic fines, VAT refunds and agency income. The municipality has managed to collect **R 13.5 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
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<u>Cash and investments available</u>												
Cash/cash equivalents at the year end	1	30 199	1 451	–	–	–	–	(836)	(836)	616	24 636	16 966
Other current investments > 90 days		56 688	0	–	–	–	–	(2 670)	(2 670)	(2 670)	49 856	54 680
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**86 888**	**1 451**	**–**	**–**	**–**	**–**	**(3 506)**	**(3 506)**	**(2 054)**	**74 493**	**71 646**
<u>Applications of cash and investments</u>												
Unspent conditional transfers		71	71	–	–	–	–	–	–	71	75	79
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(20 863)	40 517					(101 738)	(101 738)	(61 221)	(28 562)	(35 146)
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(20 791)**	**40 588**	**–**	**–**	**–**	**–**	**(101 738)**	**(101 738)**	**(61 150)**	**(28 487)**	**(35 068)**
Surplus(shortfall)		**107 679**	**(39 137)**	**–**	**–**	**–**	**–**	**98 232**	**98 232**	**59 095**	**102 980**	**106 713**

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	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
R thousands			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%

2.3Special Adjustments to expenditure on allocations and grant programmes.

- The Municipality's transfers and grants for the 2024/25 financial year was adjusted.
  - Mig by R 25 000 000
  - INEP by -R 2 061 000
  - EPWP by R300 000

2.4 Special 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 Special Adjustments to councilor Allowances and employee benefits.

There was no adjustments done on employee related costs and councilor allowances in this special adjustment

.

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 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	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	5	–	–					–	–	–	
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%**

2.6 Adjustments to service delivery and budget implementation plan.

- SDBIP for the municipality was reviewed considering the actual performance in the budget by the 31st December 2024. The Adjusted SDBIP was tabled in council on the 28 April 2025.

2.7 Special Adjustments to capital expenditure.

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

Table 25: Capital projects affected by special adjustments budget

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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:																	
List all capital projects grouped by Function																	
028ec562-fa32-4462-9c8f-90ca38ed33ae	Procurement of Specialized Waste vehicle	0000000000000000000	_	ive and development-orier	Growth	ity of life of the co	Transport Assets	Transport Assets	1c22e736-95b5-43e3-a3b4-7877f9b9e22b	5	1	43,703	–	–	–	–	–
0e51e5d3-5805-402b-a5dc-3b94852c29c0	Asset Management		_	**ef to indigent households; and provide sound and sustainable management of the financial affairs of Makhuduthamaga Local Municipality.**					acfc37c9-f15f-42b0-8034-a5ed8bf5b0fb	0	0	3,400	–	–	–	–	–
0e51e5d3-5805-402b-a5dc-3b94852c29c0	Budget and Treasury Office	0000000000000000000	_	ive and development-orier	Growth	nt of the financial	Furniture and Office Equipment	Furniture and Office Equipment	acfc37c9-f15f-42b0-8034-a5ed8bf5b0fb	29.83519936	-24.73500061	9,088	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Electrification of various villages	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1c22e736-95b5-43e3-a3b4-7877f9b9e22b	111	111	–	–	39,600	39,600	42,981	42,981
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	6bfc7a59-1414-429e-8ed9-5dfbfdc600ec	2677	678	2,700	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of Electrical Infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	d914f0bc-11a8-4cb1-b9c3-79d6b24d008e	4556	6678	8,959	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	f1a8a949-f2f6-4a82-a075-4671e13fb51a	654	344	3,800	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	4339955a-ac3b-4939-9010-22f02e298fa4	7654	566	6,055	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	4339955a-ac3b-4939-9010-22f02e298fa4	4446	343	8,700	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	7eaaf46a-dca7-4995-9104-050f82b1c71a	5556	244	600	–	–	–	–	–
81039af3-bf16-404d-8908-6abf7eaa337a	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	2c200772-0b77-4023-ac4f-1b7f804fd4ac	654	554	1,800	–	–	–	–	–
81e26025-8a7e-485a-b96d-814b817bc7e2	Construction of Grade A DLTC station	1006000000000000000	_	ive and development-orier	Growth	ity of life of the co	Community Facilities	Testing Stations	1c22e736-95b5-43e3-a3b4-7877f9b9e22b	5	1	1,500	–	18,000	18,000	21,000	21,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Brooklyn	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	4fd00d11-0da3-4073-9aeb-5efdf0a5457d	1234	1234	6,359	–	–	–	25,050	25,050
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access road from Madibong	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	8cfe1f3b-6ef1-447f-8c9e-50613d022390	123	123	–	–	9,000	9,000	24,000	24,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Maila Map	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	5b07acf1-ce44-4fd3-9538-9105836fb981	756	546	–	–	15,000	15,000	–	–
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Mathapisa	1000000000000000000	_	and responsive economi	Growth	d maintenance of	Roads Infrastructure	Roads	65e9e7d0-5263-4611-9223-3ecc439dabd3	45663	23451	56,383	–	36,000	36,000	–	–
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Molebele	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	b82d2ed9-9742-4a0e-b909-1d7aee7d387d	1234	1234	18,000	–	57,000	57,000	20,670	20,670
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Motor gat	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	2c200772-0b77-4023-ac4f-1b7f804fd4ac	1234	1234	3,145	–	16,800	16,800	47,100	47,100
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access road from Phaahla/	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	e84cbd15-2d72-448d-9dc1-9c68a06e3be3	1234	1234	17,783	–	25,500	25,500	24,000	24,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from R579 to J	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	08961677-35d1-4890-ad50-63202121d7ee	765	567	–	–	37,113	37,113	30,000	30,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Rietfontei	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	7e95996f-a4d4-4253-a300-4b7514e59288	98765	5678	–	–	–	–	15,000	15,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Tsopaner	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	e06b1ee0-af51-4a6d-acf2-f97d09c499de	5	1	1,500	–	15,000	15,000	18,000	18,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Madibong internal road (3.2	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	1a6c1b8d-2307-478e-a6c1-e5177c4e5937	234	123	4,108	–	30,000	30,000	45,000	45,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Mamone Sekwati-Motlokwe	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	08961677-35d1-4890-ad50-63202121d7ee	5	1	–	–	–	–	62,700	62,700
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of road from Mokwete to Mole	2000000000000000000	_	and responsive economi	Growth	d maintenance of	Roads Infrastructure	Road Structures	055e5d53-9e01-45ae-aa89-9cb02353bea9	29.50166512	-24.46458817	783	–	15,000	15,000	–	–
b2673700-28fd-4a89-ba14-65993216e3f7	Design and Construction of access road fro	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	1de29bb7-ff8f-4d0d-9e15-f7e872f7a135	5	1	–	–	9,000	9,000	30,000	30,000
b2673700-28fd-4a89-ba14-65993216e3f7	Design and Construction of Bafedi via Diche	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	c750f14f-5a02-45ab-be07-7ccca254d842	765	5533	–	–	–	–	6,000	6,000
b2673700-28fd-4a89-ba14-65993216e3f7	Designs and Construction of Masemola Ma	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	b82d2ed9-9742-4a0e-b909-1d7aee7d387d	5	1	–	–	13,500	13,500	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Construction of access road from Glen Cow	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	1de29bb7-ff8f-4d0d-9e15-f7e872f7a135	2	1	18,000	–	19,500	19,500	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Construction of access road from Maila Ma	2000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Road Structures	5b07acf1-ce44-4fd3-9538-9105836fb981	30.05989075	-24.40114212	48,300	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Cabrieve Internal Road (4.1	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	c605610a-e5a5-47a0-a095-0e5d7117518a	5	1	7,155	–	39,081	39,081	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Kome internal road phase 2	1000000000000000000	_	and responsive economi	Growth	d maintenance of	Roads Infrastructure	Roads	c750f14f-5a02-45ab-be07-7ccca254d842	29.32814026	-24.35149384	100,860	–	62,427	62,427	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Design and construction of Masanteng acce	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	7eaaf46a-dca7-4995-9104-050f82b1c71a	2	1	–	–	6,000	6,000	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Design for construction of Glein cowie via s	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	c605610a-e5a5-47a0-a095-0e5d7117518a	2	1	–	–	–	–	16,224	16,224
be26bea6-58e3-4497-b52c-0bf597208207	Road safety Management	6003000000000000000	_	and responsive economi	Inclusion and access	**t, environmental welfare and disaster management for the municipality.**			1c22e736-95b5-43e3-a3b4-7877f9b9e22b	2	1	1,673	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Road safety Management	6003000000000000000	_	and responsive economi	Inclusion and access	t, environmental w	Roads Infrastructure	Road Furniture	1c22e736-95b5-43e3-a3b4-7877f9b9e22b	2	1	2,510	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Upgrading of Jane Furse CBD internal road	1000000000000000000	_	and responsive economi	Growth	ity of life of the co	Roads Infrastructure	Roads	c750f14f-5a02-45ab-be07-7ccca254d842	5	1	–	–	–	–	30,000	30,000
d0a8c200-23d4-4309-8ea5-97922584a36d	Installation solar high mast and street lights	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1c22e736-95b5-43e3-a3b4-7877f9b9e22b	5	1	–	–	–	–	44,586	44,586
d0a8c200-23d4-4309-8ea5-97922584a36d	Installation of 24 KM of 22KV line	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	e84cbd15-2d72-448d-9dc1-9c68a06e3be3	2	1	300	–	–	–	–	–
d0a8c200-23d4-4309-8ea5-97922584a36d	Installation of electrical infrastructure	8000000000000000000	_	and responsive economi	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1de29bb7-ff8f-4d0d-9e15-f7e872f7a135	2	1	4,379	–	–	–	–	–
f3a9aaa9-529a-40d1-b981-722b2f743267	ICT infrastructure assets		_	**tive, efficient municipal administration, and governance through application of credible and approved municipal systems/ processes**					acfc37c9-f15f-42b0-8034-a5ed8bf5b0fb	0	0	2,400	–	1,987	1,987	2,077	2,077
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

2.8 Other Supporting documents.

2.8.1 Table 26: SB1

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 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	63,000	43,000	–	–	–	–	1,000	1,000	44,000	66,150	70,119
Service charges	340	390	–	–	–	–	–	–	390	350	360
Investment revenue	3,500	3,500	–	–	–	–	–	–	3,500	3,800	4,000
Transfers recognised - operational	390,802	403,381	–	–	–	–	300	300	403,681	365,464	352,701
Other own revenue	20,330	24,381	–	–	–	–	(2,205)	(2,205)	22,176	22,695	26,000
Total Revenue (excluding capital transfers and contributions)	**477,972**	**474,652**	**–**	**–**	**–**	**–**	**(905)**	**(905)**	**473,747**	**458,459**	**453,180**
Employee costs	145,051	131,509	–	–	–	–	–	–	131,509	152,036	158,878
Remuneration of councillors	29,563	28,587	–	–	–	–	–	–	28,587	30,923	32,314
Depreciation & asset impairment	44,775	54,298	–	–	–	–	–	–	54,298	46,834	48,942
Finance charges	3,000	3,000	–	–	–	–	–	–	3,000	–	–
Inventory consumed and bulk purchases	2,300	1,900	–	–	–	–	–	–	1,900	2,439	2,549
Transfers and subsidies	3,980	6,218	–	–	–	–	–	–	6,218	7,754	5,462
Other expenditure	211,140	254,590	–	–	–	–	–	–	254,590	196,401	184,065
Total Expenditure	**439,808**	**480,101**	**–**	**–**	**–**	**–**	**–**	**–**	**480,101**	**436,388**	**432,209**
Surplus/(Deficit)	38,164	(5,449)	–	–	–	–	(905)	(905)	(6,354)	22,071	20,971
Transfers and subsidies - capital (monetary allocations)	81,789	69,358	–	–	–	–	25,000	25,000	94,358	85,907	93,439
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**119,953**	**63,909**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**88,004**	**107,978**	**114,410**
Capital expenditure & funds sources											
Capital expenditure	18,700	18,998	–	–	–	–	–	–	18,998	1,987	2,077
Transfers recognised - capital	81,789	69,358	–	–	–	–	25,000	25,000	94,358	85,907	93,439
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	73,900	57,532	–	–	–	–	5,025	5,025	62,558	70,587	76,075
Total sources of capital funds	**155,689**	**126,890**	**–**	**–**	**–**	**–**	**30,025**	**30,025**	**156,916**	**156,494**	**169,514**
Financial position											
Total current assets	133,795	22,900	–	–	–	–	(5,539)	(5,539)	17,362	97,257	91,299
Total non current assets	544,553	515,343	–	–	–	–	30,026	30,026	545,369	564,940	598,563
Total current liabilities	49,984	50,783	–	–	–	–	–	–	50,783	53,225	53,201
Total non current liabilities	11,797	11,797	–	–	–	–	–	–	11,797	12,387	13,007
Community wealth/Equity	**616,267**	**513,836**	**–**	**–**	**–**	**–**	**24,095**	**24,095**	**537,931**	**595,867**	**622,556**
Cash flows											
Net cash from (used) operating	148,734	133,455	–	–	–	–	34,003	34,003	167,458	174,406	184,312
Net cash from (used) investing	(179,042)	(145,924)	–	–	–	–	(34,839)	(34,839)	(180,763)	(179,969)	(194,941)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**30,199**	**1,451**	**–**	**–**	**–**	**–**	**(836)**	**(836)**	**616**	**24,636**	**16,966**
Cash backing/surplus reconciliation											
Cash and investments available	86,888	1,451	–	–	–	–	(3,506)	(3,506)	(2,054)	74,493	71,646
Application of cash and investments	(20,791)	40,763	–	–	–	–	(101,549)	(101,549)	(60,786)	(28,487)	(35,068)
Balance - surplus (shortfall)	**107,679**	**(39,312)**	**–**	**–**	**–**	**–**	**98,044**	**98,044**	**58,732**	**102,980**	**106,713**
Asset Management											
Asset register summary (WDV)	544,553	515,343	–	–	–	–	30,026	30,026	545,369	564,940	598,563
Depreciation	34,775	35,298	–	–	–	–	–	–	35,298	36,374	38,011
Renewal and Upgrading of Existing Assets	1,000	837	–	–	–	–	–	–	837	–	–
Repairs and Maintenance	41,055	66,455	–	–	–	–	–	–	66,455	46,297	40,359
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

2.8.2 Table 27: SB2

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												
Governance and administration		**537 261**	**518 431**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**542 670**	**541 766**	**543 969**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		537 261	518 431	–	–	–	–	24 239	24 239	542 670	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		**2 500**	**3 000**	**–**	**–**	**–**	**–**	**–**	**–**	**3 000**	**2 600**	**2 650**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		2 500	3 000	–	–	–	–	–	–	3 000	2 600	2 650
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**20 000**	**22 435**	**–**	**–**	**–**	**–**	**–**	**–**	**22 435**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**559 761**	**543 866**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**568 105**	**544 366**	**546 619**
Expenditure - Functional												
Governance and administration		**258 010**	**284 042**	**–**	**–**	**–**	**–**	**(248)**	**(248)**	**283 794**	**266 063**	**278 005**
Executive and council		73 503	71 278	–	–	–	–	–	–	71 278	77 256	80 687
Finance and administration		179 516	207 693	–	–	–	–	(248)	(248)	207 445	183 586	191 862
Internal audit		4 991	5 071	–	–	–	–	–	–	5 071	5 221	5 456
Community and public safety		**43 582**	**45 156**	**–**	**–**	**–**	**–**	**–**	**–**	**45 156**	**41 952**	**43 845**
Community and social services		37 042	37 092	–	–	–	–	–	–	37 092	38 246	39 967
Sport and recreation		1 200	1 285	–	–	–	–	–	–	1 285	1 255	1 312
Public safety		2 340	2 779	–	–	–	–	–	–	2 779	356	372
Housing		3 000	4 000	–	–	–	–	–	–	4 000	2 096	2 195
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**83 055**	**94 803**	**–**	**–**	**–**	**–**	**–**	**–**	**94 803**	**94 976**	**86 227**
Planning and development		29 151	21 648	–	–	–	–	–	–	21 648	31 503	27 871
Road transport		53 104	70 376	–	–	–	–	–	–	70 376	62 637	57 482
Environmental protection		800	2 779	–	–	–	–	–	–	2 779	837	874
Trading services		**54 861**	**56 100**	**–**	**–**	**–**	**–**	**–**	**–**	**56 100**	**33 078**	**23 800**
Energy sources		4 481	6 351	–	–	–	–	–	–	6 351	5 190	5 381
Water management		20 000	22 435	–	–	–	–	–	–	22 435	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		30 380	27 314	–	–	–	–	–	–	27 314	27 888	18 419
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**439 508**	**480 101**	**–**	**–**	**–**	**–**	**(248)**	**(248)**	**479 853**	**436 070**	**431 877**
Surplus/ (Deficit) for the year		**120 253**	**63 765**	**–**	**–**	**–**	**–**	**24 487**	**24 487**	**88 252**	**108 296**	**114 742**

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance & Administration		159 857	14 845	13 491	9 838	25 916	135 519	–	–	–	–	–	183 203	542 670	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 - [NAME OF VOTE 12]		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**	**15 610**	**11 958**	**28 036**	**137 639**	–	–	–	–	–	**195 921**	**568 105**	**544 366**	**546 619**
Expenditure by Vote																
Vote 1 - Executive & Council		4 242	4 750	5 394	4 766	5 403	7 018	5 940	5 940	5 940	5 940	5 940	10 006	71 278	77 256	80 687
Vote 2 - Finance & Administration		9 814	13 474	13 971	11 546	13 932	13 198	13 874	13 874	13 874	13 874	13 874	21 185	166 492	145 611	152 178
Vote 3 - Finance & Administration 2		2 636	3 512	2 766	4 748	3 264	2 516	3 413	3 413	3 413	3 413	3 413	4 448	40 953	37 975	39 684
Vote 4 - Community and Social Services		2 250	2 341	2 573	3 349	3 272	3 112	4 828	4 828	4 828	4 828	4 828	16 896	57 930	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	(804)	11 422	10 411	10 836
Vote 7 - Energy Sources		466	502	404	441	881	544	–	–	–	–	–	–	–	–	–
Vote 8 - Road Transport		332	448	312	450	394	908	5 865	5 865	5 865	5 865	5 865	38 208	70 376	62 637	57 482
Vote 9 - Public Safety		10	1 030	232	29	18	29	232	232	232	232	232	273	2 779	356	372
Vote 10 - Waste Management		1 741	2 553	1 773	1 840	1 812	1 613	2 508	2 508	2 508	2 508	2 508	6 222	30 093	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 - [NAME OF VOTE 12]		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		**25 097**	**33 413**	**33 505**	**34 002**	**38 242**	**36 977**	**39 988**	**39 988**	**39 988**	**39 988**	**39 988**	**98 812**	**479 853**	**436 070**	**431 877**
Surplus/ (Deficit)		**136 880**	**(16 448)**	**(17 895)**	**(22 044)**	**(10 206)**	**100 662**	**(39 988)**	**(39 988)**	**(39 988)**	**(39 988)**	**(39 988)**	**97 108**	**88 252**	**108 296**	**114 742**

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**159 857**	**14 845**	**13 491**	**9 838**	**25 916**	**135 519**	**45 223**	**45 223**	**45 223**	**45 223**	**45 223**	**(42 909)**	**542 670**	**541 766**	**543 969**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		159 857	14 845	13 491	9 838	25 916	135 519	45 223	45 223	45 223	45 223	45 223	(42 909)	542 670	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**	**15 610**	**11 958**	**28 036**	**137 639**	**47 342**	**47 342**	**47 342**	**47 342**	**47 342**	**(40 790)**	**568 105**	**544 366**	**546 619**
Expenditure - Functional																
Governance and administration		**17 023**	**22 185**	**22 443**	**21 510**	**22 993**	**23 640**	**23 650**	**23 650**	**23 650**	**23 650**	**23 650**	**35 753**	**283 794**	**266 063**	**278 005**
Executive and council		4 242	4 750	5 394	4 766	5 403	7 018	5 940	5 940	5 940	5 940	5 940	10 006	71 278	77 256	80 687
Finance and administration		12 450	16 986	16 737	16 294	17 196	15 714	17 287	17 287	17 287	17 287	17 287	25 633	207 445	183 586	191 862
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**	**3 394**	**3 725**	**5 600**	**4 082**	**3 763**	**3 763**	**3 763**	**3 763**	**3 763**	**2 567**	**45 156**	**41 952**	**43 845**
Community and social services		2 250	2 371	2 722	3 349	3 840	3 175	3 091	3 091	3 091	3 091	3 091	3 930	37 092	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	232	29	18	29	232	232	232	232	232	273	2 779	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		**9 040**	**3 971**	**10 938**	**4 212**	**10 174**	**5 730**	**7 900**	**7 900**	**7 900**	**7 900**	**7 900**	**11 237**	**94 803**	**94 976**	**86 227**
Planning and development		939	993	1 156	1 267	1 611	1 500	1 804	1 804	1 804	1 804	1 804	5 161	21 648	31 503	27 871
Road transport		7 870	2 195	9 550	2 713	8 534	3 051	5 865	5 865	5 865	5 865	5 865	7 140	70 376	62 637	57 482
Environmental protection		232	782	232	232	29	1 180	232	232	232	232	232	(1 064)	2 779	837	874
Trading services		**2 351**	**2 712**	**4 046**	**4 151**	**4 736**	**3 464**	**4 675**	**4 675**	**4 675**	**4 675**	**4 675**	**11 264**	**56 100**	**33 078**	**23 800**
Energy sources		466	502	404	441	881	544	529	529	529	529	529	468	6 351	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	2 276	2 276	2 276	2 276	2 276	6 592	27 314	27 888	18 419
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**30 881**	**33 374**	**40 822**	**33 598**	**43 503**	**36 916**	**39 988**	**39 988**	**39 988**	**39 988**	**39 988**	**60 821**	**479 853**	**436 070**	**431 877**
Surplus/ (Deficit) 1.		**131 096**	**(16 410)**	**(25 211)**	**(21 640)**	**(15 467)**	**100 722**	**7 354**	**7 354**	**7 354**	**7 354**	**7 354**	**(101 610)**	**88 252**	**108 296**	**114 742**

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 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**134 489**	**106 556**	**–**	**–**	**–**	**–**	**30 026**	**30 026**	**136 582**	**148 507**	**160 437**
Roads Infrastructure		122 058	94 125	–	–	–	–	25 000	25 000	119 125	135 307	131 248
Roads		93 058	77 764					25 000	25 000	102 764	130 307	131 248
Road Structures		29 000	16 361					–	–	16 361	5 000	–
Electrical Infrastructure		12 431	12 431	–	–	–	–	5 026	5 026	17 457	13 200	29 189
MV Networks		–	–					–	–	–	–	–
LV Networks		12 431	12 431					5 026	5 026	17 457	13 200	29 189
Community Assets		**1 500**	**500**	**–**	**–**	**–**	**–**	**–**	**–**	500	**6 000**	**7 000**
Community Facilities		1 500	500	–	–	–	–	–	–	500	6 000	7 000
Testing Stations		1 500	500					–	–	500	6 000	7 000
Computer Equipment		**1 900**	**2 400**	**–**	**–**	**–**	**–**	**–**	**–**	**2 400**	**1 987**	**2 077**
Computer Equipment		1 900	2 400					–	–	2 400	1 987	2 077
Furniture and Office Equipment		**1 000**	**2 272**	**–**	**–**	**–**	**–**	**–**	**–**	**2 272**	**–**	**–**
Furniture and Office Equipment		1 000	2 272					–	–	2 272	–	–
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		–	–					–	–	–	–	–
Transport Assets		**15 800**	**14 326**	**–**	**–**	**–**	**–**	**–**	**–**	**14 326**	**–**	**–**
Transport Assets		15 800	14 326					–	–	14 326	–	–
Total Capital Expenditure on new assets *to be adjust*	1	154 689	126 054	–	–	–	–	30 026	30 026	156 080	156 494	169 514

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 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**21 500**	**37 500**	**–**	**–**	**–**	**–**	**–**	**–**	**37 500**	**30 072**	**23 398**
Roads Infrastructure		20 000	35 000	–	–	–	–	–	–	35 000	28 000	21 276
Roads		20 000	35 000					–	–	35 000	28 000	21 276
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		1 500	2 500	–	–	–	–	–	–	2 500	2 072	2 122
Power Plants		1 500	2 500					–	–	2 500	2 072	2 122
Other assets		**3 000**	**4 000**	**–**	**–**	**–**	**–**	**–**	**–**	**4 000**	**2 096**	**2 195**
Operational Buildings		**3 000**	**4 000**	**–**	**–**	**–**	**–**	**–**	**–**	**4 000**	**2 096**	**2 195**
Municipal Offices		–	–					–	–	–	–	–
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		3 000	4 000					–	–	4 000	2 096	2 195
Computer Equipment		**12 555**	**12 955**	**–**	**–**	**–**	**–**	**–**	**–**	**12 955**	**9 945**	**10 393**
Computer Equipment		12 555	12 955					–	–	12 955	9 945	10 393
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		**4 000**	**12 000**	**–**	**–**	**–**	**–**	**–**	**–**	**12 000**	**4 184**	**4 372**
Machinery and Equipment		4 000	12 000					–	–	12 000	4 184	4 372
Total Repairs and Maintenance Expenditure to be	1	**41 055**	**66 455**	**–**	**–**	**–**	**–**	**–**	**–**	**66 455**	**46 297**	**40 359**