

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET

2020/21 FINANCIAL YEAR

Table of Contents

Table of Contents	2
PART 1 – ADJUSTMENT BUDGET	3
EXECUTIVE SUMMARY	3
Table B1 Sum: Adjustment Budget Summary	4
Table B2: Adjustment Budget – Standard Classification	6
Table B3: Adjustment Budget – Municipal Vote	7
TableB4: Adjustment Budget–Revenue & Expenditure	8
Table B5: Adjustment Capital Budget – vote and funding	10
Table B5B: Adjustment Capital Budget – by Vote	14
Table B6: Adjustment Budget - Financial Position	15
Table B7: Adjustment Budget – Cash Flows	19
Table B8: Adjustment Budget – Cash Backed Reserves	20
Table B9: Adjustment Budget – Asset Management	
Table B10: Adjustment Budget – Basic service delivery measurements	
PART 2 – SUPPORTING TABLES.....	3
Table SB 1: Adjustment Budget – Supporting detail to Budgeted Financial Performance	
Table SB 2: Adjustment Budget – Supporting detail to Financial Position	
Table SB 3: Adjustment Budget – SDBIP Performance objectives	
Table SB 3: Adjustment Budget – SDBIP Performance objectives (conti)	
Table SB 4: Adjustment Budget – Performance indicators and benchmarks	
Table SB 6: Adjustment Budget – Funding Measurements	
Table SB 7: Adjustment Budget – Transfers and Grants Receipts	
Table SB 8: Adjustment Budget – Transfers and Grants Expenditure	
Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts and Unspent Funds	
Table SB 19: Adjustment Budget – List of Capital Projects	
Table SB 10: Adjustment Budget – Transfers and grants made by the municipality	
Table SB 11: Adjustment Budget – Councilors and Staff Members	
Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure (Municipal Vote)	
Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure (Functional Classification)	
Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure	
Table SB 15: Adjustment Budget – Monthly Cash flow	
Table SB 16: Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)	
Table SB 17: Adjustment Budget – Monthly Capital Expenditure (Functional Classification)	
Table SB 18a: Adjustment Budget – Capital Expenditure on New Assets by Asset Class	
Table SB 18b: Adjustment Budget – Capital Expenditure on Renewal Assets by Asset Class	
Table SB 18c: Adjustment Budget – Expenditure on Repairs and Maintenance by Asset Class	
Table SB 18d: Adjustment Budget – Depreciation by Asset Class	
Table SB 18e: Adjustment Budget – Capital Expenditure on Upgrading of Existing Assets by Asset Class	
Table SB 19: Adjustment Budget – List of Capital Projects	

ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

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

Section 28 of Municipal Finance Management Act requires Municipality to revise its approved annual budget through an adjustment budget. The format and contents of the adjustment budget and supporting documentation must in terms of MFMA, be in the format as specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget tables.

It should be noted that municipal tax and tariffs are not increased during a financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.

SUMMARY OF 2020/21 ADJUSTMENTS BUDGET					
DESCRIPTION	2020/21			2021/22	2022/23
	PRIOR ADJUSTED	ADJUSTMENT	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
OPERATING REVENUE	589 457 983	- 64 187 506	525 270 477	639 879 974	666 125 836
OPERATING EXPENDITURE	557 451 552	- 41 123 563	516 327 989	529 941 334	557 519 131
TRANSFERS - CAPITAL	69 561 000	-	69 561 000	77 207 000	72 606 000
SURPLUS/(DEFECIT)	32 006 431	- 23 063 943	8 942 488	32 731 640	36 000 705
CAPITAL EXPENDITURE	84 279 520	11 249 841	88 322 563	104 444 040	97 382 938

The impact of adjustment budget on the special adjustment budget is as follows:

- Total operating revenue budget decreases as a result speed cameras for traffic fines not being installed and poor performance on electricity due to Masakaneng electrification project being removed from projects to be implemented in the current year.
- The operational expenditure budget decreases due to savings on accommodation, S&T, printing, vacancies of critical position and application of new debt impairment methodology.

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance							
Property rates	38 345	38 345	–	–	38 345	40 109	41 954
Service charges	110 873	110 873	(11 000)	(11 000)	99 873	115 973	121 308
Investment revenue	3 042	3 042	(2 500)	(2 500)	542	3 182	3 328
Transfers recognised - operational	293 916	351 806	–	–	351 806	314 089	333 501
Other own revenue	85 393	85 393	(50 688)	(50 688)	34 705	89 321	93 429
Total Revenue (excluding capital transfers and contributions)	531 568	589 458	(64 188)	(64 188)	525 270	562 673	593 520
Employee costs	169 749	170 616	(11 139)	(11 139)	159 477	177 557	185 725
Remuneration of councillors	26 525	26 525	(242)	(242)	26 283	27 745	29 021
Depreciation & asset impairment	55 163	55 163	2 000	2 000	57 163	56 655	59 261
Finance charges	1 184	1 184	1 450	1 450	2 633	83	15
Materials and bulk purchases	111 976	123 440	(3 003)	(3 003)	120 437	117 691	127 359
Transfers and grants	3 468	3 468	174	174	3 642	3 605	3 747
Other expenditure	144 385	177 056	(30 363)	(30 363)	146 692	146 606	152 391
Total Expenditure	512 449	557 452	(41 124)	(41 124)	516 328	529 941	557 519
Surplus/(Deficit)	19 119	32 006	(23 064)	(23 064)	8 943	32 732	36 001
Transfers and subsidies - capital (monetary allocations)	74 561	69 561	–	–	69 561	77 207	72 606
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Capital expenditure & funds sources							
Capital expenditure	89 280	84 280	4 043	4 043	88 323	104 444	97 383
Transfers recognised - capital	74 561	69 561	–	–	69 561	77 207	72 606
Borrowing	–	–	–	–	–	–	–
Internally generated funds	14 719	14 719	4 043	4 043	18 762	27 237	24 777
Total sources of capital funds	89 280	84 280	4 043	4 043	88 323	104 444	97 383
Financial position							
Total current assets	134 416	147 899	(31 031)	(31 031)	116 868	172 216	211 750
Total non current assets	1 286 031	1 286 031	4 043	4 043	1 290 074	1 377 970	1 470 486
Total current liabilities	93 706	93 706	(3 924)	(3 924)	89 781	85 819	93 588
Total non current liabilities	94 548	94 548	–	–	94 548	98 928	98 368
Community wealth/Equity	1 232 193	1 245 677	(23 064)	(23 064)	1 222 613	1 365 440	1 490 280
Cash flows							
Net cash from (used) operating	108 434	121 917	(13 700)	(13 700)	108 217	126 086	125 129
Net cash from (used) investing	(87 593)	(84 280)	(3 639)	(3 639)	(87 918)	(93 994)	(94 483)
Net cash from (used) financing	(11 480)	(11 480)	–	–	(11 480)	(2 969)	(520)
Cash/cash equivalents at the year end	20 356	37 152	(17 339)	(17 339)	19 813	49 479	79 606
Cash backing/surplus reconciliation							
Cash and investments available	20 356	33 839	(14 026)	(14 026)	19 813	49 479	79 606
Application of cash and investments	16 794	26 794	(8 813)	(8 813)	17 982	6 796	6 529
Balance - surplus (shortfall)	3 562	7 045	(5 213)	(5 213)	1 832	42 683	73 076
Asset Management							
Asset register summary (WDV)	1 271 742	1 271 742	4 043	4 043	1 275 785	1 362 931	1 454 697
Depreciation & asset impairment	55 163	55 163	2 000	2 000	57 163	56 655	59 261
Renewal and Upgrading of Existing Assets	64 690	64 690	4 633	4 633	69 323	83 547	74 302
Repairs and Maintenance	15 373	24 182	1 826	1 826	26 008	15 534	15 726
Free services							
Cost of Free Basic Services provided	1 121	1 121	99	99	1 220	1 173	1 227
Revenue cost of free services provided	9 017	9 017	–	–	9 017	9 432	9 866
Households below minimum service level							
Water:	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–
Energy:	3	–	–	–	3	3	3
Refuse:	54	–	–	–	54	54	54

The above B1 Sum table summarizes the impact of adjustment budget on special adjustment budget and the approved annual.

Operating revenue

Service charges – the municipality is currently switching from conventional to prepaid electricity in Groblersdal and these has an impact on reconnection fees and basic charge electricity. Furthermore, the municipality is the license holder of Masakaneng area, INEP grant was reduced by R5 million resulting in Electrification of Masakaneng being removed from projects to be implemented in the current year were additional revenue was expected.

Investment revenue – the adjustment is informed by actual performance and reduction in interest rate due to economic poor performance affected by the pandemic.

Other own revenue - the adjustment is informed by actual performance and non-payment of accounts by customers. Additionally the adjustment on fines, penalties and forfeits is informed by 2020-21 actual performance as speed cameras are not yet installed in all Groblersdal entry points. The following expenditure item adjustments are due to actual performance:

- Licenses and permits
- Rental of facilities and equipment
- Other revenue

Operating expenditure

Employee related cost – the downward adjustment was informed by reduction in overtime, clearance of bonuses, overall actual performance and vacancies of the following critical posts: Municipal Manager salary, Chief Financial Officer, Director Development Planning, Director Executive Support Manager Legal.

Depreciation and assets impairment– upward adjustment is based on 2019-20 financial year figure on the annual financial statements being audited.

Remuneration of councilors – the adjustment is based on actual performance

Finance charges - the adjustment is based on actual performance

Transfer and subsidies - the adjustment is based on actual performance

Other Expenditure – the adjustment is mainly due to under spending on accommodation, printing and S&Ts in the first six months of the current financial year. An adjustment on debt impairment is due to a new audit methodology based on the approved credit control policy. The following expenditure item adjustments are due to actual performance:

- Other materials and bulk purchases,
- Contracted services and

Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional							
<i>Governance and administration</i>	228 630	265 347	12 567	12 567	277 913	243 227	255 487
Executive and council	49 315	57 497	(1 637)	(1 637)	55 860	52 584	55 003
Finance and administration	169 450	194 961	13 104	13 104	208 065	180 325	189 691
Internal audit	9 864	12 888	1 100	1 100	13 988	10 318	10 793
<i>Community and public safety</i>	94 154	100 671	(63 665)	(63 665)	37 006	99 862	105 455
Community and social services	10 636	15 485	(4 109)	(4 109)	11 376	11 502	13 031
Sport and recreation	13 344	15 012	444	444	15 456	14 958	15 646
Public safety	70 174	70 174	(60 000)	(60 000)	10 174	73 402	76 778
<i>Economic and environmental services</i>	121 857	131 744	(912)	(912)	130 832	130 795	140 380
Planning and development	23 604	27 619	(649)	(649)	26 971	22 932	24 987
Road transport	96 853	102 596	(1 969)	(1 969)	100 627	105 445	111 863
Environmental protection	1 400	1 529	1 705	1 705	3 234	2 419	3 530
<i>Trading services</i>	161 488	161 258	(12 177)	(12 177)	149 081	165 996	164 804
Energy sources	130 709	127 150	(13 150)	(13 150)	114 001	133 802	131 129
Waste management	30 779	34 107	972	972	35 080	32 195	33 676
Total Revenue - Functional	606 129	659 019	(64 188)	(64 188)	594 831	639 880	666 126
Expenditure - Functional							
<i>Governance and administration</i>	216 242	243 085	(21 138)	(21 138)	221 947	219 928	229 950
<i>Executive and council</i>	49 314	56 334	(11 246)	(11 246)	45 088	51 497	53 843
Finance and administration	158 383	178 206	(8 446)	(8 446)	169 759	159 493	166 758
Internal audit	8 545	8 545	(1 446)	(1 446)	7 099	8 938	9 349
Community and public safety	61 707	66 774	(21 350)	(21 350)	45 423	69 121	72 191
<i>Community and social services</i>	8 269	10 680	(1 891)	(1 891)	8 789	8 026	8 395
Sport and recreation	10 698	12 348	(2 142)	(2 142)	10 206	11 190	11 704
Public safety	42 740	43 745	(17 317)	(17 317)	26 428	49 905	52 091
Economic and environmental services	97 667	103 541	(4 578)	(4 578)	98 963	99 116	103 675
<i>Planning and development</i>	16 561	16 571	(2 750)	(2 750)	13 821	15 357	16 063
Road transport	80 487	86 341	(1 826)	(1 826)	84 515	83 112	86 935
Environmental protection	619	629	(3)	(3)	626	648	677
Trading services	136 832	144 052	5 943	5 943	149 995	141 777	151 703
<i>Energy sources</i>	111 667	116 511	(21)	(21)	116 490	117 368	127 021
Waste management	25 165	27 541	5 964	5 964	33 505	24 409	24 682
Other	–	–	–	–	–	–	–
Total Expenditure - Functional	512 449	557 452	(41 124)	(41 124)	516 328	529 941	557 519
Surplus/ (Deficit) for the year	93 680	101 567	(23 064)	(23 064)	78 503	109 939	108 607

Table B3: Adjustment Budget – Municipal Vote

Vote Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote							
Vote 1 - Executive and Council	43 443	49 824	(677)	(677)	49 146	46 441	48 578
Vote 2 - Municipal Manager	39 284	48 962	(585)	(585)	48 377	41 091	43 981
Vote 3 - Budget and Treasury	66 279	74 294	8 042	8 042	82 337	69 408	73 672
Vote 4 - Corporate Services	44 328	52 292	1 364	1 364	53 656	46 367	48 500
Vote 5 - Community Services	135 511	146 509	(63 842)	(63 842)	82 668	144 075	153 595
Vote 6 - Technical Services	241 319	246 627	(11 739)	(11 739)	234 888	253 636	257 151
Vote 7 - Development Planning	16 332	18 118	540	540	18 658	15 325	16 030
Vote 8 - Executive Support	19 633	22 392	2 710	2 710	25 102	23 536	24 619
Total Revenue by Vote	606 129	659 019	(64 188)	(64 188)	594 831	639 880	666 126
Expenditure by Vote							
Vote 1 - Executive and Council	41 788	44 788	(4 277)	(4 277)	40 511	43 656	45 642
Vote 2 - Municipal Manager	39 198	48 238	(4 167)	(4 167)	44 072	40 969	42 854
Vote 3 - Budget and Treasury	62 769	75 570	(7 690)	(7 690)	67 880	60 906	63 708
Vote 4 - Corporate Services	36 795	36 863	(9 160)	(9 160)	27 703	38 248	40 008
Vote 5 - Community Services	96 097	103 549	(16 144)	(16 144)	87 405	103 178	106 965
Vote 6 - Technical Services	207 387	219 343	(1 730)	(1 730)	217 613	215 258	229 343
Vote 7 - Development Planning	11 455	11 465	(2 572)	(2 572)	8 892	10 016	10 477
Vote 8 - Executive Support	16 960	17 635	4 617	4 617	22 253	17 709	18 523
Total Expenditure by Vote	512 449	557 452	(41 124)	(41 124)	516 328	529 941	557 519
Surplus/ (Deficit) for the year	93 680	101 567	(23 064)	(23 064)	78 503	109 939	108 607

The above two tables (Table B2 and B3) summarize present comparison of original budget and adjusted budget for both revenue and operating expenditure. As explained under Table B1.

Table B4: Adjustment Budget–Revenue & Expenditure

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source							
Property rates	38 345	38 345	–	–	38 345	40 109	41 954
Service charges - electricity revenue	101 945	101 945	(11 000)	(11 000)	90 945	106 634	111 540
Service charges - water revenue	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–
Service charges - refuse revenue	8 928	8 928	–	–	8 928	9 339	9 768
Rental of facilities and equipment	1 220	1 220	(385)	(385)	834	1 276	1 335
Interest earned - external investments	3 042	3 042	(2 500)	(2 500)	542	3 182	3 328
Interest earned - outstanding debtors	6 656	6 656	11 290	11 290	17 946	6 962	7 283
Dividends received	–	–	–	–	–	–	–
Fines, penalties and forfeits	70 242	70 242	(60 000)	(60 000)	10 242	73 473	76 853
Licences and permits	6 344	6 344	(1 300)	(1 300)	5 044	6 635	6 941
Agency services	–	–	–	–	–	–	–
Transfers and subsidies	293 916	351 806	–	–	351 806	314 089	333 501
Other revenue	931	931	(292)	(292)	639	974	1 018
Gains	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	531 568	589 458	(64 188)	(64 188)	525 270	562 673	593 520
Expenditure By Type							
Employee related costs	169 749	170 616	(11 139)	(11 139)	159 477	177 557	185 725
Remuneration of councillors	26 525	26 525	(242)	(242)	26 283	27 745	29 021
Debt impairment	42 658	42 658	(22 800)	(22 800)	19 858	49 850	52 143
Depreciation & asset impairment	55 163	55 163	2 000	2 000	57 163	56 655	59 261
Finance charges	1 184	1 184	1 450	1 450	2 633	83	15
Bulk purchases	94 047	94 047	–	–	94 047	98 937	107 743
Other materials	17 929	29 393	(3 003)	(3 003)	26 390	18 753	19 616
Contracted services	60 660	81 427	(2 805)	(2 805)	78 622	57 320	59 107
Transfers and subsidies	3 468	3 468	174	174	3 642	3 605	3 747
Other expenditure	41 067	52 971	(4 758)	(4 758)	48 213	39 436	41 140
Losses	–	–	–	–	–	–	–
Total Expenditure	512 449	557 452	(41 124)	(41 124)	516 328	529 941	557 519
Surplus/(Deficit)	19 119	32 006	(23 064)	(23 064)	8 943	32 732	36 001
Transfers and subsidies - capital (monetary allocations)	74 561	69 561	–	–	69 561	77 207	72 606
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Taxation	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Attributable to minorities	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607

Operating revenue

Fines – the adjustment is informed by 2020-21 actual performance as speed cameras are not yet installed in all Groblersdal entry points.

Service charges electricity – the municipality is currently switching from conventional to prepaid electricity in Groblersdal and these has an impact on reconnection fees and basic charge electricity. Furthermore, the municipality is the license holder of Masakaneng area, INEP grant was reduced by R5 million resulting in Electrification of Masakaneng being removed from projects to be implemented in the current year were additional revenue was expected.

Interest external investment – the adjustment is informed by actual performance and reduction in interest rate due to economic poor performance affected by the pandemic.

Interest outstanding debtors - the adjustment is informed by actual performance and non-payment of accounts by customers.

The following expenditure item adjustments are due to actual performance:

- Licenses and permits
- Rental of facilities and equipment
- Other revenue

Operating expenditure

Employee related cost – the downward adjustment was informed by reduction in overtime, clearance of bonuses, overall actual performance and vacancies of the following critical posts: Municipal Manager salary, Chief Financial Officer, Director Development Planning, Director Executive Support Manager Legal.

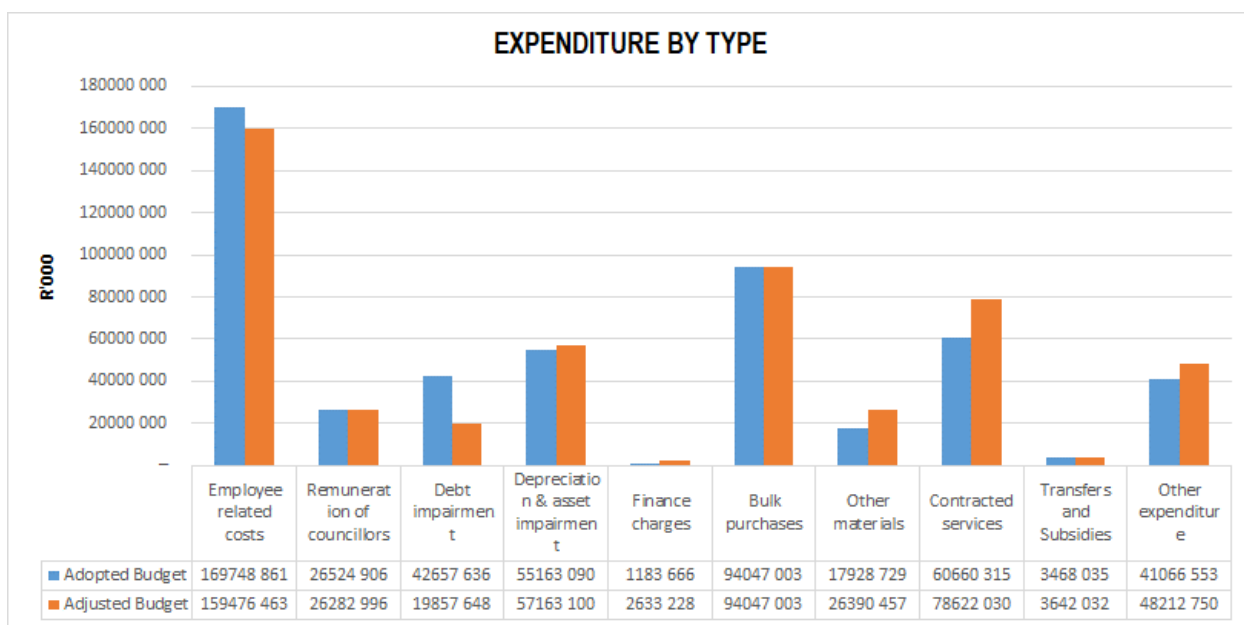
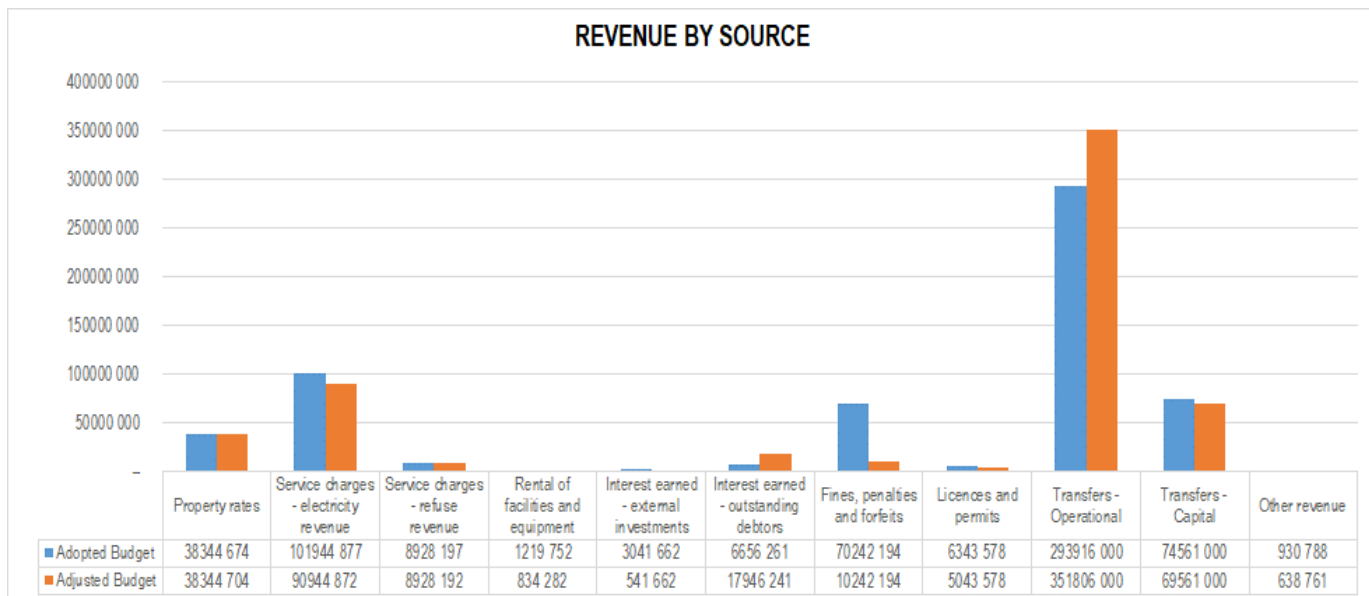
Other Expenditure – the adjustment is mainly due to under spending on accommodation, printing and S&Ts in the first six months of the current financial year.

Debt impairment – an adjustment is due to a new audit methodology based on the approved credit control policy.

Depreciation – upward adjustment is based on 2019-20 financial year figure on the annual financial statements being audited.

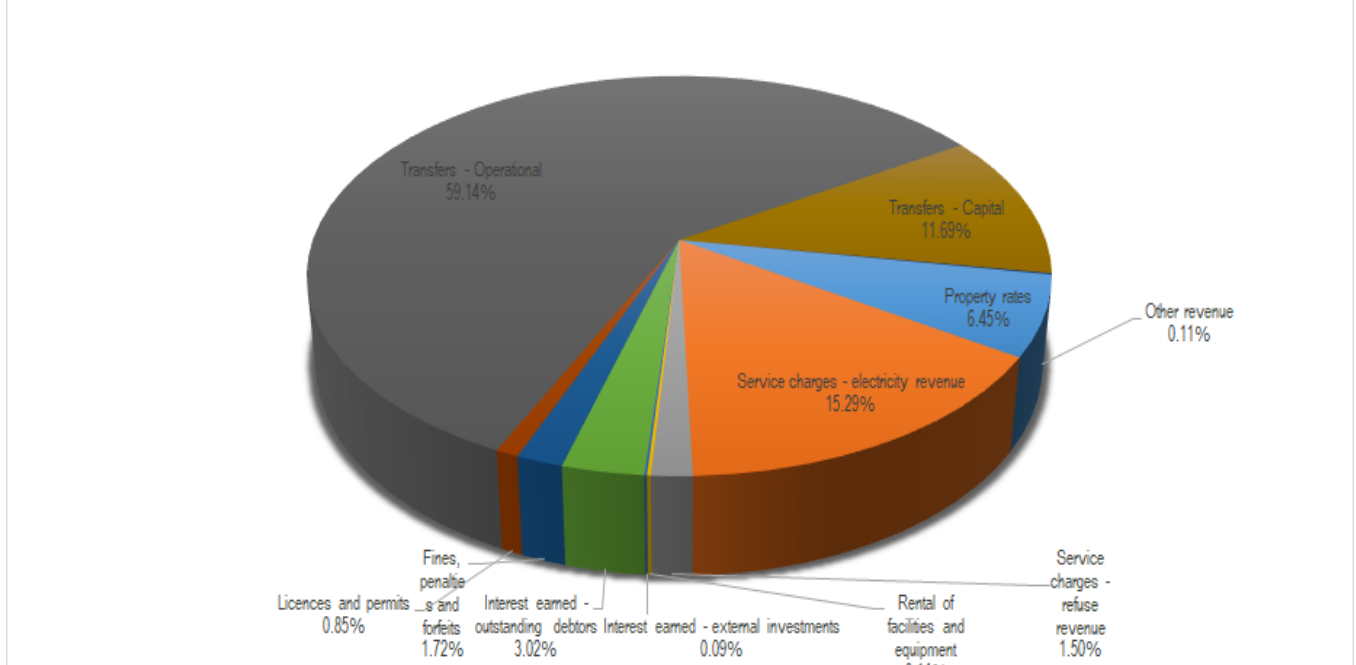
The following expenditure item adjustments are due to actual performance:

- Remuneration of councilors,
- Finance charges,
- Other materials,
- Contracted services and
- Transfer and subsidies



The above graphs present comparison of original and adjusted budget for revenue (by source) and expenditure (by type) and there are major changes from the main adjustment budget.

REVENUE BY SOURCE: PROPORTION

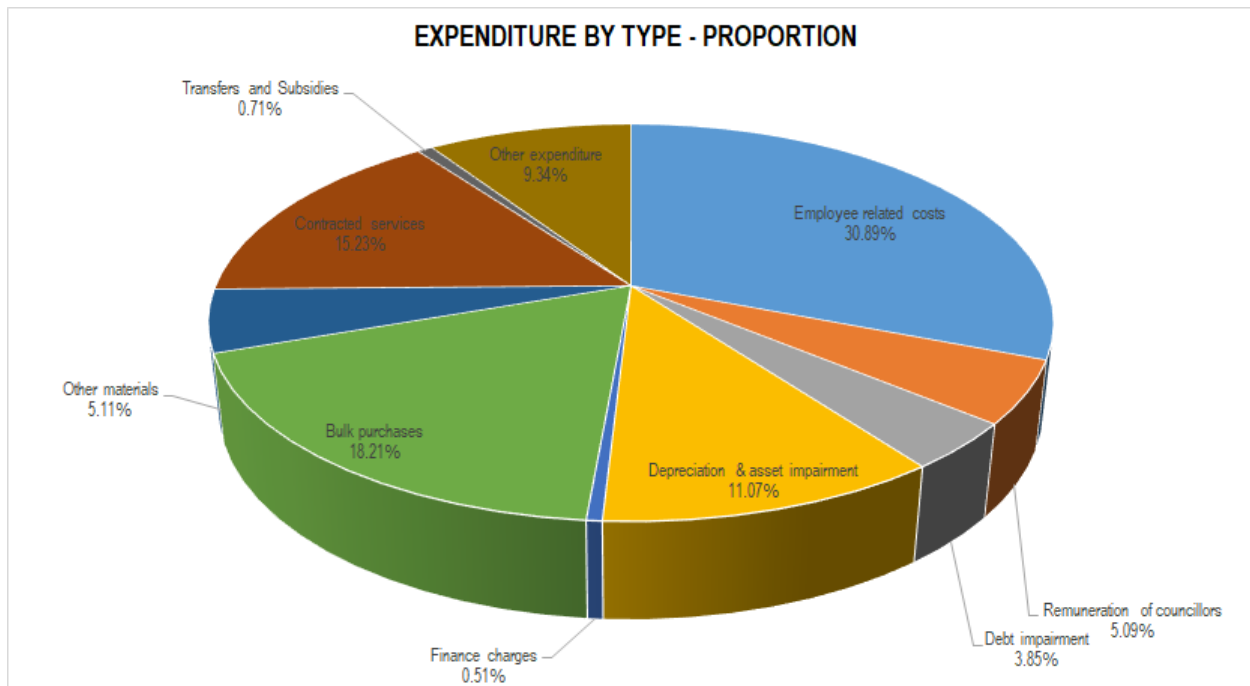


Revenue

Fines; services charges; property rates and transfer are the major components of revenue types under operating budget.

Below are resultant changes per line item:

- Licenses and permits – Decreased to 0.85%
- Transfer operational – No changes
- Transfer capital – No changes
- Service charges electricity – Decreased to 15.29%
- Service charges refuse – No changes
- Property rates – No changes
- Fines; penalties and forfeits – Decreased to 1.72%
- Rental of facilities and equipment – Decreased to .014%
- Interest earned external investment – Decreased to 0.09%
- Interest earned outstanding debtors – Increased to 3.02%
- Other revenue – Decreased to 0.11%



Expenditure

Employee related cost, contracted services; depreciation; debt impairment and bulk purchases are the major components or expenditure types under operating budget.

The operational expenditure proportions changed from those of the special adjustment budget, the change is a result of actual performance, and reason already alluded in table B1.

Below are resultant changes per line item:

- Bulk purchases – No changes
- Employee related cost – Decreased to 30.89%
- Depreciation and asset impairment – Increased to 11.07%
- Other materials – Decreased to 5.10%%
- Remuneration of councilors – Decreased to 5.09%
 - Contracted services – Increased to 15.24%
- Other expenditure – Decreased to 9.33%
- Transfers and subsidies – Increased to 0.70%
- Finance charges – Increased to 0.51%
- Debt impairment – Decreased to 3.85%

Table B5: Adjustment Capital Budget – vote and funding

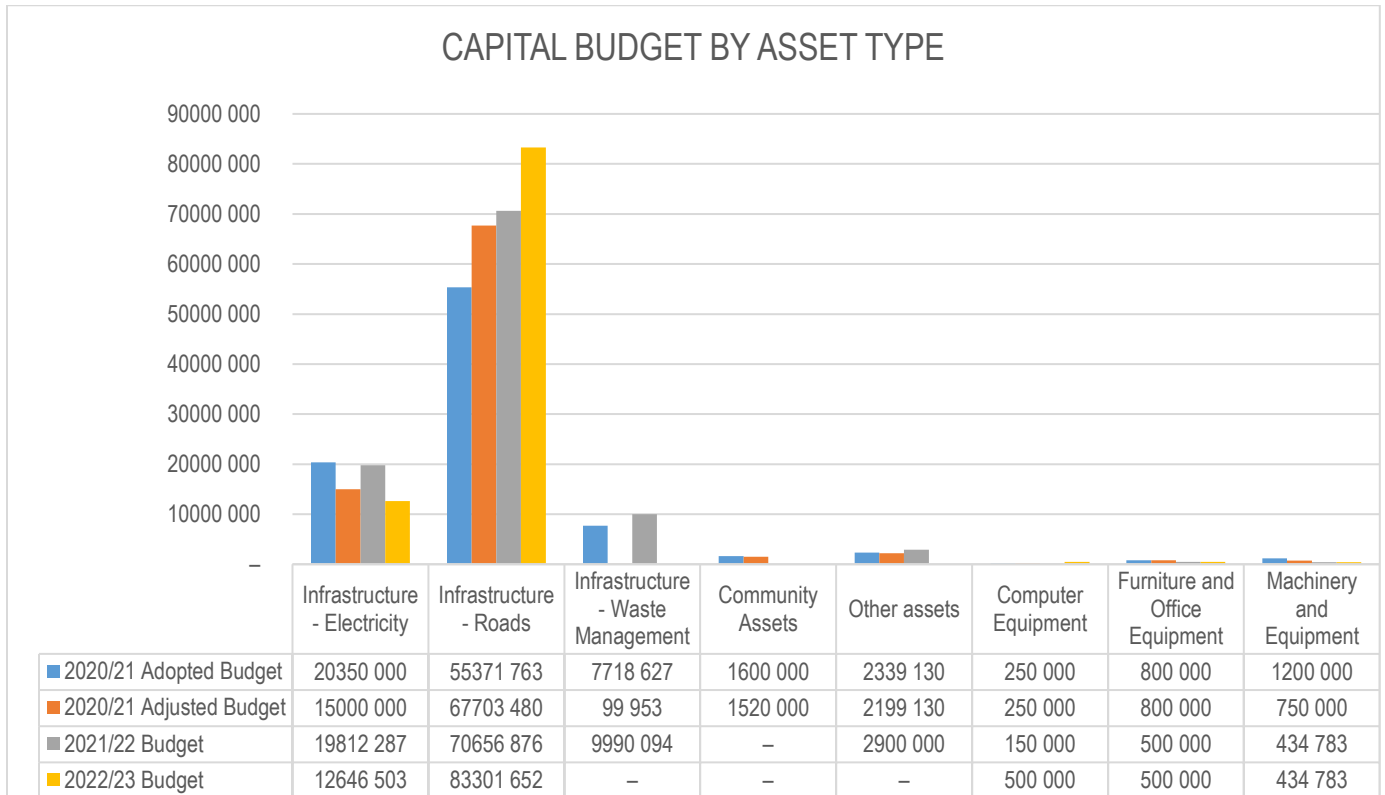
Description	Budget Year 2020/21					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22 Adjusted Budget	+2 2022/23 Adjusted Budget
Capital Expenditure - Functional							
Governance and administration	1 900	1 900	(100)	(100)	1 800	3 985	1 435
Executive and council					–		
Finance and administration	1 900	1 900	(100)	(100)	1 800	3 985	1 435
Internal audit					–		
Community and public safety	2 200	2 200	90	90	2 290	–	–
Community and social services	600	600	120	120	720	–	–
Sport and recreation	1 000	1 000	(200)	(200)	800	–	–
Public safety	600	600	170	170	770	–	–
Housing					–		
Health					–		
Economic and environmental services	64 830	64 830	4 403	4 403	69 233	80 647	83 302
Planning and development					–		
Road transport	64 830	64 830	4 403	4 403	69 233	80 647	83 302
Environmental protection					–		
Trading services	20 350	15 350	(350)	(350)	15 000	19 812	12 647
Energy sources	20 350	15 350	(350)	(350)	15 000	19 812	12 647
Water management					–		
Waste water management					–		
Waste management					–		
Other					–		
Total Capital Expenditure - Functional	89 280	84 280	4 043	4 043	88 323	104 444	97 383
Funded by:							
National Government	74 561	69 561	–	–	69 561	77 207	72 606
Provincial Government					–	–	
District Municipality					–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Househo					–	–	
Transfers recognised - capital	74 561	69 561	–	–	69 561	77 207	72 606
Borrowing					–	–	
Internally generated funds	14 719	14 719	4 043	4 043	18 762	27 237	24 777
Total Capital Funding	89 280	84 280	4 043	4 043	88 323	104 444	97 383

Table B5B: Adjustment Capital Budget – by Vote

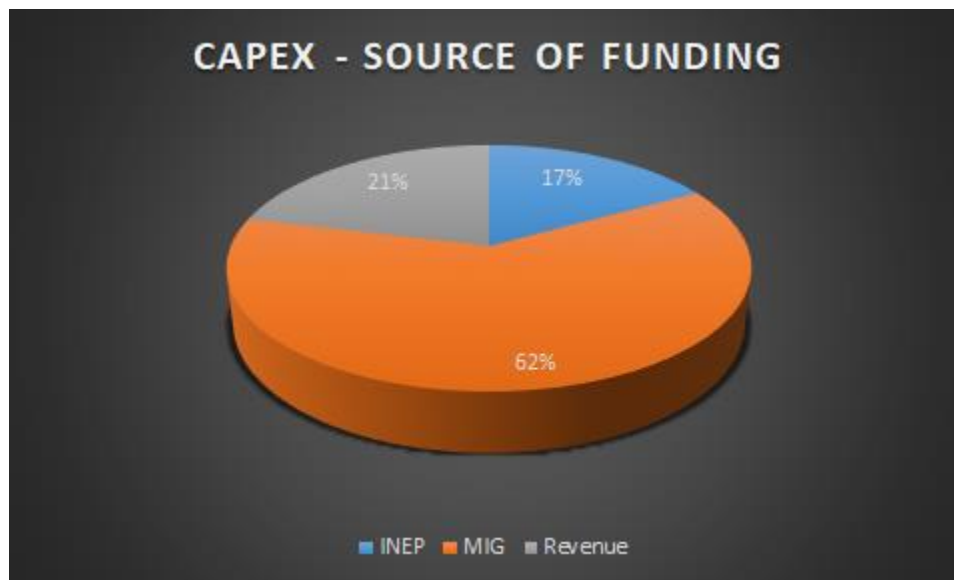
Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote							
Multi-year expenditure to be adjusted							
Vote 1 - Executive and Council	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 050	1 050	(1 050)	(1 050)	-	650	1 000
Vote 5 - Community Services	-	-	720	720	720	-	-
Vote 6 - Technical Services	13 240	8 140	489	489	8 629	40 910	70 948
Vote 7 - Development Planning	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	14 290	9 190	159	159	9 349	41 560	71 948
Single-year expenditure to be adjusted							
Vote 1 - Executive and Council	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	350	350	-	-	350	-	-
Vote 4 - Corporate Services	500	500	550	550	1 050	3 335	435
Vote 5 - Community Services	2 200	2 200	(630)	(630)	1 570	-	-
Vote 6 - Technical Services	71 939	72 039	3 964	3 964	76 004	59 549	25 000
Vote 7 - Development Planning	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	74 989	75 089	3 884	3 884	78 974	62 884	25 435
Total Capital Expenditure - Vote	89 280	84 280	4 043	4 043	88 323	104 444	97 383

Capital Expenditure

No adjustment on National government Transfers recognized – capital however there is an upward adjustment on internally funded projects of R4 million due to disapproval of roll over application.



Capital Expenditure: Sources of funding



The above graph reflects the funding proportion for capital expenditure budget after adjustment budget. The sources of funding for capital budget are as follows:

- Municipal Infrastructure Grant 62%
- Integrated National Electrification Programme Grant 17%
- Internally Generated Revenue 21%

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2020/21				Adjusted Budget	Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.		+1 2021/22	+2 2022/23
					Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS							
Current assets							
Cash	12 300	15 784	(14 026)	(14 026)	1 758	33 250	27 462
Call investment deposits	8 056	18 056	–	–	18 056	16 229	52 144
Consumer debtors	54 594	54 594	1 026	1 026	55 619	57 323	60 189
Other debtors	53 957	53 957	(15 215)	(15 215)	38 742	59 352	65 288
Current portion of long-term receivables	–	–	–	–	–	–	–
Inventory	5 510	5 510	(2 816)	(2 816)	2 693	6 061	6 667
Total current assets	134 416	147 899	(31 031)	(31 031)	116 868	172 216	211 750
Non current assets							
Long-term receivables	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–
Investment property	48 000	48 000	–	–	48 000	45 200	42 488
Investment in Associate	–	–	–	–	–	–	–
Property, plant and equipment	1 223 249	1 223 249	4 043	4 043	1 227 292	1 317 243	1 411 726
Biological	–	–	–	–	–	–	–
Intangible	30	30	–	–	30	25	20
Other non-current assets	14 752	14 752	–	–	14 752	15 502	16 252
Total non current assets	1 286 031	1 286 031	4 043	4 043	1 290 074	1 377 970	1 470 486
TOTAL ASSETS	1 420 447	1 433 930	(26 988)	(26 988)	1 406 942	1 550 186	1 682 236
LIABILITIES							
Current liabilities							
Bank overdraft	–	–	–	–	–	–	–
Borrowing	10 980	10 980	–	–	10 980	–	–
Consumer deposits	5 701	5 701	–	–	5 701	5 416	5 145
Trade and other payables	71 167	71 167	(3 924)	(3 924)	67 243	74 487	81 935
Provisions	5 857	5 857	–	–	5 857	5 916	6 507
Total current liabilities	93 706	93 706	(3 924)	(3 924)	89 781	85 819	93 588
Non current liabilities							
Borrowing	–	–	–	–	–	2 489	–
Provisions	94 548	94 548	–	–	94 548	96 439	98 368
Total non current liabilities	94 548	94 548	–	–	94 548	98 928	98 368
TOTAL LIABILITIES	188 254	188 254	(3 924)	(3 924)	184 329	184 746	191 956
NET ASSETS	1 232 193	1 245 677	(23 064)	(23 064)	1 222 613	1 365 440	1 490 280
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)	1 232 193	1 235 677	(23 064)	(23 064)	1 212 613	1 365 440	1 490 280
Reserves	–	10 000	–	–	10 000	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 232 193	1 245 677	(23 064)	(23 064)	1 222 613	1 365 440	1 490 280

Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (previously known as balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as “Accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table B6 is supported by an extensive table of notes (supporting table SB2) that provide detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position. The collection rate is calculated based on actual and anticipated rate on prior six months billing and payments received.

Table B7: Adjustment Budget – Cash Flows

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	26 841	26 841	–	–	26 841	28 076	29 367
Service charges	94 138	94 138	(5 800)	(5 800)	88 338	98 469	102 998
Other revenue	20 268	20 268	(6 726)	(6 726)	13 542	21 062	21 893
Transfers and Subsidies - Operational	293 916	351 806	–	–	351 806	314 089	333 501
Transfers and Subsidies - Capital	74 561	69 561	–	–	69 561	77 207	72 606
Interest	4 373	4 373	7 606	7 606	11 979	4 574	4 784
Dividends				–	–		
Payments							
Suppliers and employees	(401 012)	(440 419)	(7 156)	(7 156)	(447 575)	(413 703)	(436 259)
Finance charges	(1 184)	(1 184)	(1 450)	(1 450)	(2 633)	(83)	(15)
Transfers and Grants	(3 468)	(3 468)	(174)	(174)	(3 642)	(3 605)	(3 747)
NET CASH FROM/(USED) OPERATING ACTIVITIES	108 434	121 917	(13 700)	(13 700)	108 217	126 086	125 129
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	(87 593)	(84 280)	(3 639)	(3 639)	(87 918)	(93 994)	(94 483)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(87 593)	(84 280)	(3 639)	(3 639)	(87 918)	(93 994)	(94 483)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans				–	–		
Borrowing long term/refinancing	(500)	(500)	–	–	(500)	(480)	(520)
Increase (decrease) in consumer deposits				–	–		
Payments							
Repayment of borrowing	(10 980)	(10 980)	–	–	(10 980)	(2 489)	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 480)	(11 480)	–	–	(11 480)	(2 969)	(520)
NET INCREASE/ (DECREASE) IN CASH HELD	9 361	26 158	(17 339)	(17 339)	8 819	29 123	30 126
Cash/cash equivalents at the year begin:	10 995	10 995	–	–	10 995	20 356	49 479
Cash/cash equivalents at the year end:	20 356	37 152	(17 339)	(17 339)	19 813	49 479	79 606

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The cash and cash equivalents increases because of healthy increase in operational activities due to implementations of various interventions, i.e. extensive debt collection drive, cost containment measures etc. The 2020/21 MTREF has been informed by the planning principle of ensuring adequate cash generation over the medium-term. Cash and cash equivalents at year end totals to R38, 091 million and at the beginning of the 2020/21 financial year the municipality had a positive opening balance of R10, 995 million.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available							
Cash/cash equivalents at the year end	20 356	37 152	(17 339)	(17 339)	19 813	49 479	79 606
Other current investments > 90 days	–	(3 313)	3 313	3 313	0	–	–
Non current assets - Investments	–	–	–	–	–	–	–
Cash and investments available:	20 356	33 839	(14 026)	(14 026)	19 813	49 479	79 606
Applications of cash and investments							
Unspent conditional transfers	3 452	3 452	(3 000)	(3 000)	452	–	–
Unspent borrowing	10 980	10 980	–	–	10 980	2 489	–
Statutory requirements	–	–	–	–	–	–	–
Other working capital requirements	2 362	2 362	(5 813)	(5 813)	(3 451)	4 307	6 529
Other provisions	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	–	10 000	–	–	10 000	–	–
Total Application of cash and investments:	16 794	26 794	(8 813)	(8 813)	17 982	6 796	6 529
Surplus(shortfall)	3 562	7 045	(5 213)	(5 213)	1 832	42 683	73 076

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.

The end objective of the medium-term framework is to ensure the budget is funded aligned to section 18 of the MFMA. As part of the budgeting and planning guidelines that informed the compilation of the 2020/21 MTREF together with this adjustment budget and considering the requirements of section 18 of the MFMA, it can be concluded that the 2020/21 Adjustment Budget is funded due to the cash surplus as opposed to a deficit.

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE							
Total New Assets to be adjusted	24 589	19 589	(590)	(590)	18 999	20 897	23 081
Roads Infrastructure	–	–	–	–	–	–	9 000
Electrical Infrastructure	20 000	15 000	–	–	15 000	19 812	12 647
Infrastructure	20 000	15 000	–	–	15 000	19 812	21 647
Operational Buildings	2 339	2 339	(140)	(140)	2 199	–	–
Other Assets	2 339	2 339	(140)	(140)	2 199	–	–
Computer Equipment	250	250	–	–	250	150	500
Furniture and Office Equipment	800	800	–	–	800	500	500
Machinery and Equipment	1 200	1 200	(450)	(450)	750	435	435
Total Renewal of Existing Assets to be adjusted	47 540	47 540	5 733	5 733	53 273	37 530	36 550
Roads Infrastructure	39 222	39 222	13 232	13 232	52 453	24 640	36 550
Solid Waste Infrastructure	7 719	7 719	(7 619)	(7 619)	100	9 990	–
Infrastructure	46 940	46 940	5 613	5 613	52 553	34 630	36 550
Community Facilities	600	600	120	120	720	–	–
Community Assets	600	600	120	120	720	–	–
Operational Buildings	–	–	–	–	–	2 900	–
Other Assets	–	–	–	–	–	2 900	–
Total Upgrading of Existing Assets to be adjusted	17 150	17 150	(1 100)	(1 100)	16 050	46 017	37 752
Roads Infrastructure	16 150	16 150	(900)	(900)	15 250	46 017	37 752
Infrastructure	16 150	16 150	(900)	(900)	15 250	46 017	37 752
Community Facilities	1 000	1 000	(200)	(200)	800	–	–
Community Assets	1 000	1 000	(200)	(200)	800	–	–
Total Capital Expenditure to be adjusted	89 280	84 280	4 043	4 043	88 323	104 444	97 383
Roads Infrastructure	55 372	55 372	12 332	12 332	67 703	70 657	83 302
Electrical Infrastructure	20 000	15 000	–	–	15 000	19 812	12 647
Solid Waste Infrastructure	7 719	7 719	(7 619)	(7 619)	100	9 990	–
Infrastructure	83 090	78 090	4 713	4 713	82 803	100 459	95 948
Community Facilities	1 600	1 600	(80)	(80)	1 520	–	–
Community Assets	1 600	1 600	(80)	(80)	1 520	–	–
Operational Buildings	2 339	2 339	(140)	(140)	2 199	2 900	–
Other Assets	2 339	2 339	(140)	(140)	2 199	2 900	–
Computer Equipment	250	250	–	–	250	150	500
Furniture and Office Equipment	800	800	–	–	800	500	500
Machinery and Equipment	1 200	1 200	(450)	(450)	750	435	435
TOTAL CAPITAL EXPENDITURE to be adjusted	89 280	84 280	4 043	4 043	88 323	104 444	97 383
ASSET REGISTER SUMMARY - PPE (WDV)	1 271 742	1 271 742	4 043	4 043	1 275 785	1 362 931	1 454 697
Roads Infrastructure	696 228	696 228	5 689	5 689	701 917	770 075	852 477
Electrical Infrastructure	74 655	74 655	–	–	74 655	93 367	104 014
Solid Waste Infrastructure	16 232	16 232	(976)	(976)	15 256	16 232	16 232
Infrastructure	787 115	787 115	4 713	4 713	791 828	879 675	972 723
Community Assets	92 705	92 705	(80)	(80)	92 625	92 705	92 705
Heritage Assets	463	463	–	–	463	463	463
Investment properties	48 000	48 000	–	–	48 000	45 200	42 488
Other Assets	72 012	72 012	(140)	(140)	71 872	72 012	72 012
Intangible Assets	30	30	–	–	30	25	20
Computer Equipment	3 796	3 796	–	–	3 796	4 296	4 796
Furniture and Office Equipment	2 636	2 636	–	–	2 636	3 136	3 636
Machinery and Equipment	30 104	30 104	(450)	(450)	29 654	30 539	30 974
Land	234 879	234 879	–	–	234 879	234 879	234 879
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 271 742	1 271 742	4 043	4 043	1 275 785	1 362 931	1 454 697
EXPENDITURE OTHER ITEMS							
Depreciation & asset impairment	55 163	55 163	2 000	2 000	57 163	56 655	59 261
Repairs and Maintenance by asset class	15 373	24 182	1 826	1 826	26 008	15 534	15 726
Roads Infrastructure	4 892	7 783	–	–	7 783	4 571	4 258
Electrical Infrastructure	1 845	4 689	(1 000)	(1 000)	3 689	1 929	2 018
Solid Waste Infrastructure	2 993	5 300	(2 492)	(2 492)	2 808	3 131	3 275
Infrastructure	9 729	17 772	(3 492)	(3 492)	14 280	9 630	9 550
Community Facilities	306	1 806	(306)	(306)	1 500	320	335
Community Assets	306	1 806	(306)	(306)	1 500	320	335
Operational Buildings	1 845	1 845	(155)	(155)	1 690	1 930	2 019
Other Assets	1 845	1 845	(155)	(155)	1 690	1 930	2 019
Licences and Rights	425	425	(245)	(245)	180	444	465
Intangible Assets	425	425	(245)	(245)	180	444	465
Machinery and Equipment	1 214	1 149	4 790	4 790	5 939	1 270	1 328
Transport Assets	1 854	1 184	1 234	1 234	2 418	1 940	2 029
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	70 536	79 345	3 826	3 826	83 171	72 189	74 987
Renewal and upgrading of Existing Assets as % of total capex	72%	77%			78%	80%	76%
Renewal and upgrading of Existing Assets as % of deprecn"	117%	117%			121%	147%	125%
R&M as a % of PPE	1%	2%			2%	1%	1%
Renewal and upgrading and R&M as a % of PPE	6%	7%			7%	7%	6%

Table B10: Adjustment Budget – Basic service delivery measurements

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets							
Energy:							
Electricity (at least min. service level)	69		(0)	(0)	69	73	77
Electricity - prepaid (> min.service level)				-	-		
Minimum Service Level and Above sub-total	69	-	(0)	(0)	69	73	77
Electricity (< min.service level)				-	-		
Electricity - prepaid (< min. service level)				-	-		
Other energy sources	3		-	-	3	3	3
Below Minimum Servic Level sub-total	3	-	-	-	3	3	3
Total number of households	73	-	(0)	(0)	73	76	80
Refuse:							
Removed at least once a week (min.service)	6 612		-	-	6 612	6 612	6 612
Minimum Service Level and Above sub-total	6 612	-	-	-	6 612	6 612	6 612
Removed less frequently than once a week	0		-	-	0	0	0
Using communal refuse dump	2		-	-	2	2	2
Using own refuse dump	43		-	-	43	43	43
Other rubbish disposal	1		-	-	1	1	1
No rubbish disposal	9		-	-	9	9	9
Below Minimum Servic Level sub-total	54	-	-	-	54	54	54
Total number of households	6 666	-	-	-	6 666	6 666	6 666
Households receiving Free Basic Service							
Electricity/other energy (50kwh per household per month)	1	-	-	-	1	1	1
Refuse (removed at least once a week)	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)							
Electricity/other energy (50kwh per indigent household per month)	1 121	1 121	0	0	1 121	1 173	1 227
Refuse (removed once a week for indigent households)	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	-	-	-	-
Total cost of FBS provided	1 121	1 121	0	0	1 121	1 173	1 227
Highest level of free service provided							
Property rates (R'000 value threshold)	30		-	-	30	30	30
Electricity (kw per household per month)	0		-	-	0	0	0
Refuse (average litres per week)				-	-		
Revenue cost of free services provided (R'000)							
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)				-	-		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	9 017	9 017	-	-	9 017	9 432	9 866
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-
Municipal Housing - rental rebates				-	-		
Housing - top structure subsidies				-	-		
Other				-	-		
Total revenue cost of subsidised services provided	9 017	9 017	-	-	9 017	9 432	9 866

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Supporting detail to Budgeted Financial Performance

Description	Budget Year 2020/21					Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
REVENUE ITEMS							
Property rates							
Total Property Rates	47 362	47 362	-	-	47 362	49 541	51 820
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of 50 kwh per indigent household per month)	9 017	9 017	-	-	9 017	9 432	9 866
Net Property Rates	38 345	38 345	-	-	38 345	40 109	41 954
Service charges - electricity revenue							
Total Service charges - electricity revenue	103 066	103 066	(10 901)	(10 901)	92 165	107 807	112 766
less Revenue Foregone (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-
less Cost of Free Basis Services (50 kwh per indigent household per month)	1 121	1 121	99	99	1 220	1 173	1 227
Net Service charges - electricity revenue	101 945	101 945	(11 000)	(11 000)	90 945	106 634	111 540
Total refuse removal revenue	8 928	8 928	-	-	8 928	9 339	9 768
Net Service charges - refuse revenue	8 928	8 928	-	-	8 928	9 339	9 768
Other Revenue By Source							
Other Revenue	931	931	(292)	(292)	639	974	1 018
Total 'Other' Revenue	931	931	(292)	(292)	639	974	1 018
EXPENDITURE ITEMS							
Employee related costs							
Basic Salaries and Wages	108 192	108 192	(6 937)	(6 937)	101 255	113 169	118 375
Pension and UIF Contributions	25 703	25 703	(6 400)	(6 400)	19 303	26 885	28 122
Medical Aid Contributions	8 390	8 512	(3 356)	(3 356)	5 156	8 776	9 180
Overtime	974	974	837	837	1 811	1 019	1 066
Performance Bonus	-	-	-	-	-	-	-
Motor Vehicle Allowance	13 221	13 328	(343)	(343)	12 985	13 829	14 465
Cellphone Allowance	98	250	1 787	1 787	2 037	102	107
Housing Allowances	16	24	180	180	203	17	18
Other benefits and allowances	12 450	12 929	2 042	2 042	14 971	13 023	13 622
Payments in lieu of leave	-	-	354	354	354	-	-
Long service awards	705	705	697	697	1 401	737	771
Post-retirement benefit obligations	-	-	-	-	-	-	-
sub-total	169 749	170 616	(11 139)	(11 139)	159 477	177 557	185 725
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-
Total Employee related costs	169 749	170 616	(11 139)	(11 139)	159 477	177 557	185 725
Depreciation & asset impairment							
Depreciation of Property, Plant & Equipment	52 535	52 535	2 000	2 000	54 535	53 905	56 385
Lease amortisation	49	49	-	-	49	51	54
Capital asset impairment	2 579	2 579	-	-	2 579	2 698	2 822
Total Depreciation & asset impairment	55 163	55 163	2 000	2 000	57 163	56 655	59 261
Bulk purchases							
Electricity Bulk Purchases	94 047	94 047	-	-	94 047	98 937	107 743
Total bulk purchases	94 047	94 047	-	-	94 047	98 937	107 743
Non-cash transfers and grants	3 468	3 468	174	174	3 642	3 605	3 747
Total transfers and grants	3 468	3 468	174	174	3 642	3 605	3 747
Contracted services							
Outsourced Services	35 724	44 284	11 693	11 693	55 977	31 657	32 286
Consultants and Professional Services	18 607	23 607	(14 356)	(14 356)	9 250	19 463	20 358
Contractors	6 330	13 537	(142)	(142)	13 395	6 201	6 463
Total contracted services	60 660	81 427	(2 805)	(2 805)	78 622	57 320	59 107
Other Expenditure	41 067	52 971	(4 758)	(4 758)	48 213	39 436	41 140
Total Other Expenditure	41 067	52 971	(4 758)	(4 758)	48 213	39 436	41 140
Repairs and Maintenance by Expenditure Item							
Other materials	9 955	19 870	758	758	20 628	10 413	10 892
Contracted Services	4 993	6 200	(1 000)	(1 000)	5 200	4 677	4 369
Other Expenditure	425	3 025	(2 845)	(2 845)	180	444	465
Total Repairs and Maintenance Expenditure	15 373	29 095	(3 087)	(3 087)	26 008	15 534	15 726

Table SB 2: Adjustment Budget – Supporting detail to Financial Position

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS							
Call deposits	8 056	18 056			18 056	16 229	52 144
Consumer debtors							
Consumer debtors	54 594	54 594	1 026	1 026	55 619	57 323	60 189
Less: provision for debt impairment	–	–	–	–	–	–	–
Total Consumer debtors	54 594	54 594	1 026	1 026	55 619	57 323	60 189
Debt impairment provision							
Balance at the beginning of the year	–	–	–	–	–	–	–
Contributions to the provision	–	–	–	–	–	–	–
Bad debts written off	–	–	–	–	–	–	–
Balance at end of year	–	–	–	–	–	–	–
Property, plant & equipment							
PPE at cost/valuation (excl. finance leases)	1 223 249	1 223 249	4 043	4 043	1 227 292	1 317 243	1 411 726
Leases recognised as PPE	–	–	–	–	–	–	–
Less: Accumulated depreciation	–	–	–	–	–	–	–
Total Property, plant & equipment	1 223 249	1 223 249	4 043	4 043	1 227 292	1 317 243	1 411 726
LIABILITIES							
Current liabilities - Borrowing							
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–
Current portion of long-term liabilities	10 980	10 980	–	–	10 980	–	–
Total Current liabilities - Borrowing	10 980	10 980	–	–	10 980	–	–
Trade and other payables							
Trade Payables	67 715	67 715	(924)	(924)	66 791	74 487	81 935
Other creditors	–	–	–	–	–	–	–
Unspent conditional transfers	3 452	3 452	(3 000)	(3 000)	452	–	–
VAT	–	–	–	–	–	–	–
Total Trade and other payables	71 167	71 167	(3 924)	(3 924)	67 243	74 487	81 935
Non current liabilities - Borrowing							
Borrowing	–	–	–	–	–	–	–
Finance leases (including PPP asset element)	–	–	–	–	–	2 489	–
Total Non current liabilities - Borrowing	–	–	–	–	–	2 489	–
Provisions - non current							
Retirement benefits	94 548	94 548	–	–	94 548	96 439	98 368
Refuse landfill site rehabilitation	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Total Provisions - non current	94 548	94 548	–	–	94 548	96 439	98 368
CHANGES IN NET ASSETS							
Accumulated surplus/(Deficit)							
Accumulated surplus/(Deficit) - opening balance	1 138 513	1 134 109	–	–	1 134 109	1 255 501	1 381 673
GRAP adjustments	–	–	–	–	–	–	–
Restated balance	1 138 513	1 134 109	–	–	1 134 109	1 255 501	1 381 673
Surplus/(Deficit)	93 680	101 567	(23 064)	(23 064)	78 504	109 939	108 607
Transfers to/from Reserves	–	–	–	–	–	–	–
Depreciation offsets	–	–	–	–	–	–	–
Other adjustments	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1 232 193	1 235 677	(23 064)	(23 064)	1 212 613	1 365 440	1 490 280
Reserves							
Housing Development Fund	–	–	–	–	–	–	–
Capital replacement	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–
Other reserves	–	10 000	–	–	10 000	–	–
Revaluation	–	–	–	–	–	–	–
Total Reserves	–	10 000	–	–	10 000	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 232 193	1 245 677	(23 064)	(23 064)	1 222 613	1 365 440	1 490 280

Table SB 3: Adjustment Budget – SDBIP Performance objectives

Description	Unit of measurement	Budget Year 2020/21					Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 2 - Municipal Manager							
MUNICIPAL TRANSFORMATION							
Improved efficiency and effectiveness of the Municipal Administration	% of KPIs and projects attaining organisational targets (total organisation)	95%	95%	0%	95%	190%	190%
Improved efficiency and effectiveness of the Municipal Administration	Final SDBIP approved by Mayor within 28 days after approval of Budget	100%	100%				
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
To implement sound Financial management practices	% spend of the Total Operational Budget excluding non-cash items	100%	100%	0%	100%	200%	200%
To implement sound Financial management practices	% of remuneration compared to total operating expenditure	38%	38%				
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION							
To strengthen participatory governance within the community	Number of final audited Annual Report submitted to Council on or before end of January	100%	100%				
To strengthen participatory governance within the community	% of Council meetings resolutions implemented within the prescribed timeframe (3 months)	100%	100%	0%	100%	200%	200%
To strengthen participatory governance within the community	Number Final IDP tabled and approved by Council by the 31 May	100%	100%				
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION							
To create a culture of accountability and transparency	% of Auditor General matters resolved as per the approved audit action plan by 30 June 2018	100%	100%				
To create a culture of accountability and transparency	% execution of identified risk management plan within prescribed timeframes per quarter	100%	100%	0%	100%	200%	200%
KPA 3: LOCAL ECONOMIC DEVELOPMENT							
To facilitate economic growth and sustainable job creation	Number of Grant agreement signed between EMLM and dept. of public works stipulating the EPWP targets	100%	100%	0%	100%	200%	200%
Vote 3 - Budget and Treasury							
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				0%	0%	0%	0%
To provide free basic services to registered indigents	% of registered indigent households with access to free basic electricity services by 30 June (GKPI)	60%	60%				
To provide free basic services to registered indigents				0%	0%	0%	0%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
To implement sound Financial management practices	Cost coverage ratio by the 30 June 2018 (GKPI)	4.01	4.01				
To implement sound Financial management practices	% Collection Rate	89%	89%				
Number of assets verification reports submitted to municipal manager by 30 June		200%	200%	0%	200%	400%	400%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
Compliance to MFMA legislation	Number of Set of Financial statements						
Compliance to MFMA legislation	Audited Annual Financial Statements (AFS) and Audit report submitted to council by 31 December	100%	100%	0%	100%	200%	200%
Compliance to MFMA legislation	number of monthly SCM deviation reports submitted to municipal manager	1200%	1200%				
Compliance to MFMA legislation	% Payment of creditors within 30 days	100%	100%	0%	100%	200%	200%

Table SB 3: Adjustment Budget – SDBIP Performance objectives (conti)

Description	Unit of measurement	Budget Year 2020/21					Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 4 - Corporate Services							
KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION				0%	0%	0%	0%
To attract, develop and retain ethical and best human capital	Number of people from employment equity target groups employed in the three highest level of management in compliance with a municipality's approved employment equity plan (GKPI)	300%	300%				
To attract, develop and retain ethical and best human capital	% of budget spent implementing the Workplace Skills Plan by the 30 June (GKPI)	100%	100%				
To attract, develop and retain ethical and best human capital	Number of organizational structure reviewed and aligned to the IDP and Budget by 30 June	100%	100%	0%	100%	200%	200%
Vote 5 - Community Services							
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				0%	0%	0%	0%
Reduction in the level of Service Delivery backlogs	% of households with access to a minimum level of basic waste removal by 30 June 2018 (once per week) (GKPI)	17%	17%	0%	17%	33%	33%
To facilitate promotion of education upliftment within communities	Number of initiatives held to promote library facilities by 30 June	400%	400%				
To ensure communities are contributing towards climate change and reduction of carbon footprint	Number of waste minimization projects initiated by 30 June (Environmental awareness programmes)	400%	400%				
Increase the accessibility of emergency services to the community	Number of disaster awareness campaigns conducted by 30 June	400%	400%				
Facilitate safe and secure neighborhoods	Number of community safety forum meeting held	400%	400%	0%	400%	800%	800%
Vote 6 - Technical Services							
KPA 3: LOCAL ECONOMIC DEVELOPMENT				0%	0%	0%	0%
To facilitate economic growth and sustainable job creation	Number of additional jobs to be created using the Expanded Public Works Programme guidelines and other municipal programmes	63000%	63000%				
To facilitate economic growth and sustainable job creation	% development of lighting master plan	100%	100%				
To facilitate economic growth and sustainable job creation	Number of additional households living in formal areas provided with electricity connections	100000%	100000%	0%	100000%	200000%	200000%
To facilitate economic growth and sustainable job creation	Kilometers of new paved roads to be built kilometers of roads resurfaced/rehabilitated/resealed	800%	800%				
To facilitate economic growth and sustainable job creation	% Development of roads master plan and maintenance plan	100%	100%	0%	100%	200%	200%
To facilitate economic growth and sustainable job creation	% Roads signs, main holes, temporary bridges and sign boards	100%	100%				
To facilitate economic growth and sustainable job creation	Percentage of Household Electrified relative to backlog	100%	100%	0%	100%	200%	200%
Vote 8 - Development Planning							
KPA 1: SPATIAL DEVELOPMENT ANALYSIS AND RATIONALE							
To provide a systematic integrated spatial / land development policy	Number of informal settlements targeted for upgrading	100%	100%	0%	100%	200%	200%
To provide a systematic integrated spatial / land development policy	% Development of a Spatial Development Framework	100%	100%				
To provide a systematic integrated spatial / land development policy	% of Site demarcation projects completed	100%	100%	0%	100%	200%	200%
To provide a systematic integrated spatial / land development policy	% projects implemented based on SPLUMA	100%	100%				
To provide a systematic integrated spatial / land development policy	% of land use applications received and processed within 90 days	100%	100%	0%	100%	200%	200%
Increase regularisation of built environment	% of new building plans of less than 500 square metres assessed within 10 days of receipt of plans	100%	100%				
Increase regularisation of built environment	% of new building plans of more than 500 square meters assessed within 28 days of receipt of plans	100%	100%	0%	100%	200%	200%
Increase regularisation of built environment	approved plan to ensure compliance with National Building Regulations and Building Standards	100%	100%				
KPA 3: LOCAL ECONOMIC DEVELOPMENT				0%	0%	0%	0%
And so on for the rest of the Votes				0%	0%	0%	0%

Table SB 4: Adjustment Budget – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1	Budget Year +2
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0%	0%	0%	0%	0%	0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.4%	2.7%	3.9%	2.4%	2.2%	2.6%	0.5%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.6%	5.7%	7.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	71.5%	150.4%	108.9%	143.4%	157.8%	129.2%	200.7%	226.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	71.5%	150.4%	108.9%	143.4%	157.8%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	6.8%	50.1%	1.9%	21.7%	36.1%	24.6%	57.7%	85.1%
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.8%	88.1%	87.5%	116.5%	116.5%	81.0%	81.1%	81.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		88.1%	71.5%	81.1%	81.1%	81.1%	79.0%	81.1%	81.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.2%	29.5%	36.9%	20.4%	18.4%	18.0%	20.7%	21.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	3.0%	4.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		1321.2%	179.5%	4140.9%	349.6%	191.6%	192.2%	150.5%	102.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	16 148 505	15 424 200	15 936 175	13 020 000	13 020 000	13 791 231	11 000 000	10 000 000
	Total Cost of Losses (Rand '000)	21 199 619	17 000 000	15 052 271	14 000 000	14 000 000	16 963 156	12 500 000	13 500 000
	% Volume (units purchased and generated less units sold)/units purchased and generated	23.0%	19.0%	20.0%	15.6%	15.6%	20.0%	13.0%	12.5%
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.0%	28.6%	31.5%	31.9%	28.9%	30.4%	31.6%	31.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.4%	34.9%	34.1%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.9%	2.3%	2.4%	2.9%	4.1%	5.0%	2.8%	2.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	11.9%	11.7%	10.6%	9.6%	11.4%	10.1%	10.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1565.0%	1553.3%	682.0%	9240.4%	9240.4%	6744.7%	1630914.4%	1705936.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	54.8%	108.6%	69.7%	10.3%	9.3%	10.6%	10.2%	10.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	18.8%	238.7%	35.3%	60.0%	0.0%	0.0%	137.4%	208.5%

Table SB 6: Adjustment Budget – Funding Measurements

Description	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	6 194	70 428	2 142	20 356	37 152	36 552	49 479	79 606
Cash + investments at the yr end less applications - R'000	18(1)b	(45 959)	20 661	12 442	3 562	7 045	(2 301)	42 683	73 076
Cash year end/monthly employee/supplier payments	18(1)b	0.19	2.39	0.15	0	–	–	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	453	100 578	162 544	93 680	101 567	78 504	109 939	108 607
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	-8.1%	15.9%	-42.9%	0.0%	0.0%	0.0%	6.9%	-1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	60.2%	60.2%	70.1%	60.1%	60.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	74.2%	44.7%	86.8%	28.4%	28.4%	14.3%	31.7%	31.7%
Capital payments % of capital expenditure	18(1)c;19	98.9%	49.4%	0.0%	98.1%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	105.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	-12.1%	141.1%	15.5%	10.0%	10.0%	12.0%	23.6%	7.5%
Long term receivables % change - incr(decr)	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.3%	1.0%	1.5%	1.2%	1.9%	2.0%	1.1%	1.1%
Asset renewal % of capital budget	20(1)(vi)	39.6%	42.6%	0.0%	53.2%	56.4%	60.3%	35.9%	37.5%

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2020/21						
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:							
Operating Transfers and Grants							
National Government:	293 916	351 806	–	–	351 806	314 089	333 501
Local Government Equitable Share	289 039	347 525		–	347 525	311 289	330 501
Finance Management	2 600	2 600		–	2 600	2 800	3 000
EPWP Incentive	1 681	1 681		–	1 681	–	–
Disaster Relief Grant	596	–		–	–	–	–
Provincial Government:	–	–	–	–	–	–	–
N/A				–	–		
District Municipality:	–	–	–	–	–	–	–
N/A				–	–		
Total Operating Transfers and Grants	293 916	351 806	–	–	351 806	314 089	333 501
Capital Transfers and Grants							
National Government:	74 561	69 561	–	–	69 561	77 207	72 606
Municipal Infrastructure Grant (MIG)	54 561	54 561		–	54 561	59 207	62 606
Intergrated National Electrification Grant	20 000	15 000		–	15 000	18 000	10 000
Provincial Government:	–	–	–	–	–	–	–
N/A				–	–		
District Municipality:	–	–	–	–	–	–	–
N/A				–	–		
Total Capital Transfers and Grants	74 561	69 561	–	–	69 561	77 207	72 606
TOTAL RECEIPTS OF TRANSFERS & GRANTS	368 477	421 367	–	–	421 367	391 296	406 107

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:							
Operating expenditure of Transfers and Grants							
National Government:	293 916	351 806	-	-	351 806	314 089	333 501
Local Government Equitable Share	289 039	347 525		-	347 525	311 289	330 501
Finance Management	2 600	2 600		-	2 600	2 800	3 000
EPWP Incentive	1 681	1 681		-	1 681	-	-
Disaster Relief Grant	596	-		-	-	-	-
Provincial Government:	-	-	-	-	-	-	-
N/A				-	-		
District Municipality:	-	-	-	-	-	-	-
N/A				-	-		
Total operating expenditure of Transfers and Grants:	293 916	351 806	-	-	351 806	314 089	333 501
Capital expenditure of Transfers and Grants							
National Government:	74 561	69 561	-	-	69 561	77 207	72 606
Municipal Infrastructure Grant (MIG)	54 561	54 561		-	54 561	59 207	62 606
Intergrated National Electrification Grant	20 000	15 000		-	15 000	18 000	10 000
Provincial Government:	-	-	-	-	-	-	-
N/A				-	-		
District Municipality:	-	-	-	-	-	-	-
N/A				-	-		
Total capital expenditure of Transfers and Grants	74 561	69 561	-	-	69 561	77 207	72 606
Total capital expenditure of Transfers and Grants	368 477	421 367	-	-	421 367	391 296	406 107

No adjustment on National government Transfers recognized – capital

The municipality applied for roll-over of the unspent conditional grants for MIG and INEP amounting to R4.7 million and R58 thousand respectively. The application was disapproved as a result of municipality's closing bank balance at year end being less than the roll-over amount applied for.

Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts and Unspent Funds

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:							
National Government:							
Balance unspent at beginning of the year					-	-	
Current year receipts	293 916	351 806			351 806	314 089	333 501
Conditions met - transferred to revenue	293 916	351 806	-	-	351 806	314 089	333 501
Conditions still to be met - transferred to liabilities					-	-	
Provincial Government:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
District Municipality:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
Other grant providers:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
Total operating transfers and grants revenue	293 916	351 806	-	-	351 806	314 089	333 501
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-
Capital transfers and grants:							
National Government:							
Balance unspent at beginning of the year					-	-	
Current year receipts	74 561	69 561			69 561	77 207	72 606
Conditions met - transferred to revenue	74 561	69 561	-	-	69 561	77 207	72 606
Conditions still to be met - transferred to liabilities					-	-	
Provincial Government:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
District Municipality:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
Other grant providers:							
Balance unspent at beginning of the year					-	-	
Current year receipts					-	-	
Conditions met - transferred to revenue	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	
Total capital transfers and grants revenue	74 561	69 561	-	-	69 561	77 207	72 606
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	368 477	421 367	-	-	421 367	391 296	406 107
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-

Table SB 10: Adjustment Budget – Transfers and grants made by the municipality

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-
Cash transfers to other Organs of State							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-
Cash transfers to other Organisations							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-
Non-cash transfers to other municipalities							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State							
<i>N/A</i>	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-
Non-cash transfers to other Organisations							
<i>Free Basic Electricity</i>	1 121	1 121	-	-	1 121	1 173	1 227
<i>Retirement Benefit</i>	1 847	1 847	49	49	1 896	1 932	2 021
<i>External Bursaries</i>	500	500	125	125	625	500	500
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	3 468	3 468	174	174	3 642	3 605	3 747
TOTAL NON-CASH TRANSFERS	500	500	125	125	625	500	500
TOTAL TRANSFERS	500	500	125	125	625	500	500

Table SB 11: Adjustment Budget – Councilors and Staff Members

Summary of remuneration	Budget Year 2020/21					% change
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	15 692	15 692	(300)	(300)	15 392	-1.9%
Pension and UIF Contributions	1 761	1 761	15	15	1 776	0.8%
Medical Aid Contributions	340	340	43	43	383	12.8%
Motor Vehicle Allowance	5 622	5 622	234	234	5 855	4.2%
Cellphone Allowance	2 877	2 877	–	–	2 877	
Housing Allowances	–	–	–	–	–	
Other benefits and allowances	234	234	(234)	(234)	–	
Sub Total - Councillors	26 525	26 525	(242)	(242)	26 283	-0.9%
Senior Managers of the Municipality						
Basic Salaries and Wages	6 540	6 540	(1 685)	(1 685)	4 855	-25.8%
Pension and UIF Contributions	202	202	86	86	288	42.8%
Medical Aid Contributions	85	85	3	3	88	4.0%
Overtime	–	–	–	–	–	
Performance Bonus	–	–	–	–	–	
Motor Vehicle Allowance	791	791	(142)	(142)	649	-18.0%
Cellphone Allowance	–	103	42	42	145	#DIV/0!
Housing Allowances	–	–	–	–	–	
Other benefits and allowances	376	376	18	18	394	
Payments in lieu of leave	–	–	–	–	–	
Long service awards	–	–	–	–	–	
Post-retirement benefit obligations	–	–	–	–	–	
Sub Total - Senior Managers of Municipality	7 993	8 096	(1 677)	(1 677)	6 419	-19.7%
Other Municipal Staff						
Basic Salaries and Wages	99 984	99 984	(5 253)	(5 253)	94 731	-5.3%
Pension and UIF Contributions	26 133	26 133	(6 475)	(6 475)	19 658	-24.8%
Medical Aid Contributions	8 477	8 598	(3 359)	(3 359)	5 239	-38.2%
Overtime	974	974	837	837	1 811	85.9%
Performance Bonus	–	–	–	–	–	
Motor Vehicle Allowance	12 848	12 955	(429)	(429)	12 526	-2.5%
Cellphone Allowance	102	152	1 745	1 745	1 897	1761.3%
Housing Allowances	17	25	180	180	204	
Other benefits and allowances	12 488	12 967	(1 844)	(1 844)	11 123	
Payments in lieu of leave	–	–	439	439	439	#DIV/0!
Long service awards	733	733	696	696	1 429	95.0%
Post-retirement benefit obligations	–	–	4 000	4 000	4 000	#DIV/0!
Sub Total - Other Municipal Staff	161 756	162 520	(9 462)	(9 462)	153 058	-5.4%
Total Parent Municipality	196 274	197 141	(11 381)	(11 381)	185 760	-5.4%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure (Municipal Vote)

Description	Budget Year 2020/21												Full year budget	Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
	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 and Council	26 099	–	–	–	–	15 430	–	–	7 617	–	–	–	49 146	49 146	46 441	48 578	
Vote 2 - Municipal Manager	12 978	–	–	–	–	21 233	–	–	14 166	–	–	–	48 377	48 377	41 091	43 981	
Vote 3 - Budget and Treasury	9 250	4 581	17 256	4 866	4 497	19 299	5 085	3 280	4 458	3 280	4 714	1 771	82 337	82 337	69 408	73 672	
Vote 4 - Corporate Services	22 693	11	0	–	0	17 949	–	–	13 002	–	–	–	53 656	53 656	46 367	48 500	
Vote 5 - Community Services	6 071	1 130	1 236	1 308	1 129	26 892	1 173	8 250	5 864	7 197	5 383	17 035	82 668	82 668	144 075	153 595	
Vote 6 - Technical Services	38 229	12 836	13 938	15 064	12 406	42 478	16 561	14 623	37 705	12 794	11 951	6 304	234 888	234 888	253 636	257 151	
Vote 7 - Development Planning	2 586	172	199	187	198	13 630	137	644	545	31	29	300	18 658	18 658	15 325	16 030	
Vote 8 - Executive Support	12 133	–	–	–	–	7 950	–	–	5 019	–	–	–	25 102	25 102	23 536	24 619	
Total Revenue by Vote	130 039	18 729	32 630	21 424	18 230	164 861	22 957	26 797	88 376	23 301	22 077	25 410	594 831	594 831	639 880	666 126	
Expenditure by Vote																	
Vote 1 - Executive and Council	2 564	3 682	2 579	3 307	2 615	3 295	3 061	3 330	4 110	3 248	3 645	5 075	40 511	40 511	43 656	45 642	
Vote 2 - Municipal Manager	3 324	1 138	3 773	3 234	4 553	6 662	4 737	3 301	2 575	3 957	2 366	4 452	44 072	44 072	40 969	42 854	
Vote 3 - Budget and Treasury	3 307	2 907	3 743	9 072	3 632	10 564	3 994	4 509	3 395	3 738	4 756	14 262	67 880	67 880	60 906	63 708	
Vote 4 - Corporate Services	1 477	1 577	1 046	1 994	1 114	2 217	2 246	3 648	2 815	2 923	2 988	3 658	27 703	27 703	38 248	40 008	
Vote 5 - Community Services	5 201	4 878	5 123	4 993	5 826	7 784	6 285	9 883	10 057	8 186	9 901	9 288	87 405	87 405	103 178	106 965	
Vote 6 - Technical Services	11 695	3 696	21 564	5 960	11 406	12 879	9 973	19 270	39 990	25 997	34 115	21 067	217 613	217 613	215 258	229 343	
Vote 7 - Development Planning	545	465	526	446	614	1 250	544	852	835	920	853	1 041	8 892	8 892	10 016	10 477	
Vote 8 - Executive Support	2 074	1 552	1 554	1 656	1 539	3 141	2 600	1 800	1 822	1 311	1 192	2 012	22 253	22 253	17 709	18 523	
Total Expenditure by Vote	30 187	19 897	39 909	30 663	31 299	47 792	33 441	46 592	65 600	50 279	59 816	60 855	516 328	516 328	529 941	557 519	
Surplus/ (Deficit)	99 853	(1 168)	(7 279)	(9 238)	(13 070)	117 068	(10 484)	(19 795)	22 776	(26 978)	(37 738)	(35 444)	78 503	78 503	109 939	108 607	

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure (Functional Classification)

Description - Standard classification	Budget Year 2020/21												Full year budget	Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
	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	93 598	4 592	4 598	4 866	4 497	88 204	5 085	3 280	56 200	3 280	4 714	5 000	277 913	277 913	243 227	255 487	
Executive and council	27 078	–	–	–	–	17 808	–	–	10 974	–	–	–	55 860	55 860	52 584	55 003	
Finance and administration	64 876	4 592	4 598	4 866	4 497	61 076	5 085	3 280	42 202	3 280	4 714	5 000	208 065	208 065	180 325	189 691	
Internal audit	1 644	–	–	–	–	9 320	–	–	3 024	–	–	–	13 988	13 988	10 318	10 793	
Community and public safety	3 916	44	34	53	5	15 443	108	4 812	4 319	2 885	2 514	2 873	37 006	37 006	99 862	105 455	
Community and social services	1 661	9	3	21	4	4 004	13	1 014	1 913	895	946	894	11 376	11 376	11 502	13 031	
Sport and recreation	2 219	–	–	–	–	11 402	–	325	265	547	77	621	15 456	15 456	14 958	15 646	
Public safety	36	35	31	31	1	36	96	3 473	2 141	1 444	1 491	1 358	10 174	10 174	73 402	76 778	
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services	24 323	6 027	3 968	5 977	5 604	38 689	9 321	7 097	13 458	6 181	5 309	4 877	130 832	130 832	130 795	140 380	
Planning and development	3 798	172	199	187	198	16 575	137	944	976	1 031	1 029	1 725	26 971	26 971	22 932	24 987	
Road transport	19 475	5 855	3 769	5 791	5 406	21 547	9 184	6 154	11 452	5 150	4 280	2 565	100 627	100 627	105 445	111 863	
Environmental protection	1 050	–	–	–	–	567	–	–	1 030	–	–	587	3 234	3 234	2 419	3 530	
Trading services	8 203	8 067	24 030	10 528	8 124	22 526	8 442	11 607	14 399	10 955	9 540	12 660	149 081	149 081	165 996	164 804	
Energy sources	7 464	7 328	10 638	9 790	7 378	12 990	7 702	10 544	11 852	9 202	8 591	10 521	114 001	114 001	133 802	131 129	
Water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste management	739	739	13 392	738	745	9 536	740	1 063	2 547	1 753	949	2 139	35 080	35 080	32 195	33 676	
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Functional	130 039	18 729	32 630	21 424	18 230	164 861	22 957	26 797	88 376	23 301	22 077	25 410	594 831	594 831	639 880	666 126	
Expenditure - Functional																	
Governance and administration	12 920	12 078	14 817	20 354	14 224	26 541	17 409	16 584	28 130	16 006	22 391	20 491	221 947	221 947	219 928	229 950	
Executive and council	2 876	4 082	3 044	3 469	2 828	3 954	3 343	3 842	5 566	3 749	4 040	4 295	45 088	45 088	51 497	53 843	
Finance and administration	9 965	7 867	11 614	16 757	10 864	22 351	12 979	11 944	21 224	11 312	17 531	15 350	169 759	169 759	159 493	166 758	
Internal audit	79	129	160	127	532	236	1 088	797	1 340	945	820	846	7 099	7 099	8 938	9 349	
Community and public safety	2 262	2 194	2 242	2 224	2 399	3 650	2 636	5 641	5 928	5 544	5 711	4 991	45 423	45 423	69 121	72 191	
Community and social services	518	451	460	450	444	790	499	723	1 001	1 555	811	1 087	8 789	8 789	8 026	8 395	
Sport and recreation	534	534	585	555	530	958	635	1 066	1 077	973	1 065	1 696	10 206	10 206	11 190	11 704	
Public safety	1 211	1 209	1 197	1 220	1 426	1 902	1 502	3 852	3 849	3 016	3 835	2 208	26 428	26 428	49 905	52 091	
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services	3 138	3 074	3 118	3 379	5 425	5 675	3 685	9 589	18 475	10 558	17 590	15 257	–	98 963	99 116	103 675	
Planning and development	904	824	937	860	948	1 881	901	1 191	1 306	1 240	1 196	1 632	–	13 821	15 357	16 063	
Road transport	2 186	2 200	2 132	2 471	4 429	3 706	2 727	8 351	17 120	9 261	16 347	13 584	–	84 515	83 112	86 935	
Environmental protection	48	50	48	48	48	87	57	47	48	57	47	41	–	626	648	677	
Trading services	11 867	2 551	19 732	4 705	9 251	11 927	9 710	14 778	13 067	18 170	14 123	20 115	149 995	149 995	141 777	151 703	
Energy sources	9 671	485	17 483	2 561	6 482	8 835	6 777	12 757	10 839	13 961	11 119	15 520	116 490	116 490	117 368	127 021	
Water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste management	2 195	2 066	2 248	2 144	2 769	3 092	2 932	2 021	2 227	4 210	3 004	4 596	–	33 505	24 409	24 682	
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure - Functional	30 187	19 897	39 909	30 663	31 299	47 792	33 441	46 592	65 600	50 279	59 816	60 855	417 365	516 328	529 941	557 519	
Surplus/ (Deficit) 1.	99 853	(1 168)	(7 279)	(9 238)	(13 070)	117 068	(10 484)	(19 795)	22 776	(26 978)	(37 738)	(35 444)	177 466	78 503	109 939	108 607	

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2020/21												Full year budget	Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
	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 Source																	
Property rates	3 283	3 277	3 265	3 257	3 277	3 279	3 283	3 195	3 195	3 195	3 195	2 641	38 345	38 345	40 109	41 954	
Service charges - electricity revenue	6 672	7 162	6 910	7 375	7 378	8 518	7 702	7 495	6 495	7 495	8 495	9 246	90 945	90 945	106 634	111 540	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	739	739	726	738	745	744	740	744	744	744	744	782	8 928	8 928	9 339	9 768	
Rental of facilities and equipment	41	50	45	43	70	59	58	98	82	102	94	94	834	834	1 276	1 335	
Interest earned - external investments	-	-	83	283	141	-	-	-	-	-	-	35	542	542	3 182	3 328	
Interest earned - outstanding debtors	1 207	1 246	1 948	1 279	980	1 336	1 362	1 626	1 682	1 566	1 699	2 015	17 946	17 946	6 962	7 283	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	36	35	31	31	1	36	96	3 473	2 141	1 444	1 491	1 427	10 242	10 242	73 473	76 853	
Licences and permits	367	347	469	535	434	218	325	256	486	579	435	594	5 044	5 044	6 635	6 941	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	117 591	5 791	19 132	7 837	5 138	150 637	9 328	9 883	3 842	8 110	5 866	8 649	351 806	351 806	314 089	333 501	
Other revenue	102	82	21	46	65	35	62	27	48	66	57	27	639	639	974	1 018	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	130 039	18 729	32 630	21 424	18 230	164 861	22 957	26 797	18 716	23 301	22 077	25 509	525 270	525 270	562 673	593 520	
Expenditure By Type																	
Employee related costs	12 071	11 833	11 686	11 691	11 767	19 642	13 128	13 242	13 242	13 242	13 242	14 689	159 477	159 477	177 557	185 725	
Remuneration of councillors	2 020	2 020	2 020	2 020	2 020	2 056	2 020	2 183	2 583	2 483	2 383	2 473	26 283	26 283	27 745	29 021	
Debt impairment	-	-	-	-	-	-	-	-	10 000	-	-	9 858	19 858	19 858	49 850	52 143	
Depreciation & asset impairment	-	-	-	-	-	-	-	7 185	15 755	10 933	17 153	6 137	57 163	57 163	56 655	59 261	
Finance charges	-	115	1 185	101	90	608	270	40	60	52	49	65	2 633	2 633	83	15	
Bulk purchases	9 286	186	16 974	2 217	5 890	6 421	6 204	8 959	9 410	8 760	9 800	9 941	94 047	94 047	98 937	107 743	
Other materials	178	1 016	1 779	877	2 783	361	563	2 050	3 797	2 852	3 966	6 169	26 390	26 390	18 753	19 616	
Contracted services	4 711	2 528	4 351	6 653	6 142	10 605	7 867	8 177	6 045	7 572	7 850	6 121	78 622	78 622	57 320	59 107	
Transfers and subsidies	244	192	358	260	244	354	252	347	347	347	347	348	3 642	3 642	3 605	3 747	
Other expenditure	1 676	2 006	1 556	6 844	2 363	7 747	3 137	4 407	4 361	4 036	5 025	5 055	48 213	48 213	39 436	41 140	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	30 187	19 897	39 909	30 663	31 299	47 792	33 441	46 592	65 600	50 279	59 816	60 855	516 328	516 328	529 941	557 519	
Surplus/(Deficit)	99 853	(1 168)	(7 279)	(9 238)	(13 070)	117 068	(10 484)	(19 795)	(46 884)	(26 978)	(37 738)	(35 345)	8 943	8 943	32 732	36 001	
Transfers and subsidies - capital (monetary allocations)	30 968	-	(5 000)	-	4 500	18 468	-	3 500	4 451	-	5 542	7 132	-	69 561	77 207	72 606	
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	130 821	(1 168)	(12 279)	(9 238)	(8 570)	135 536	(10 484)	(16 295)	(42 433)	(26 978)	(32 196)	(28 214)	8 943	78 504	109 939	108 607	

Table SB 15: Adjustment Budget – Monthly Cash flow

Monthly cash flows	Budget Year 2020/21												Full year budget	Medium Term Revenue and				
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget		
Cash Receipts By Source																		
Property rates	3 283	3 277	3 265	3 257	3 277	3 279	3 283	2 260	2 216	2 237	2 224	(5 017)	26 841	26 841	28 076	29 367		
Service charges - electricity revenue	6 672	7 162	6 910	7 375	7 378	8 518	7 702	7 021	7 391	7 591	7 389	(1 217)	79 892	79 892	92 772	97 039		
Service charges - water revenue																		
Service charges - sanitation revenue																		
Service charges - refuse	739	739	726	738	745	744	740	460	459	484	464	(1 591)	5 446	5 446	5 697	5 959		
Rental of facilities and equipment	41	50	45	43	70	59	58	71	72	71	72	208	860	860	899	941		
Interest earned - external investments	-	-	83	283	141	-	-	-	392	-	722	(1 078)	542	542	3 182	3 328		
Interest earned - outstanding debtors	1 207	1 246	1 948	1 279	980	1 336	1 362	70	82	60	210	1 658	11 437	11 437	1 392	1 457		
Dividends received																		
Fines, penalties and forfeits	36	35	31	31	1	36	96	981	821	931	991	(1 565)	2 426	2 426	12 554	12 994		
Licences and permits	367	347	469	535	434	218	325	56	86	79	1 135	994	5 044	5 044	6 635	6 941		
Agency services																		
Transfers and Subsidies - Operational	117 591	5 791	19 132	7 837	5 138	150 637	9 328	1 549	77 136	58 486	-	(100 820)	351 806	351 806	314 089	333 501		
Other revenue	102	82	21	46	65	35	62	76	90	62	100	(101)	639	639	974	1 018		
Cash Receipts by Source	130 039	18 729	32 630	21 424	18 230	164 861	22 957	12 543	88 744	70 000	13 306	(108 531)	484 933	484 933	466 270	492 544		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations)	30 968	-	(5 000)	-	4 500	18 468	-	3 500	4 451	-	5 542	7 132	69 561	69 561	77 207	72 606		
Transfers and subsidies - capital (monetary allocations)																		
Proceeds on Disposal of Fixed and Intangible Assets																		
Short term loans																		
Borrowing long term/refinancing		(125)		(59)	(97)		(45)		(62)		(39)	(73)		(500)	(480)	(520)		
Increase (decrease) in consumer deposits																		
Decrease (increase) in non-current receivables																		
Decrease (increase) in non-current investments																		
Total Cash Receipts by Source	161 007	18 604	27 630	21 366	22 633	183 329	22 912	16 043	93 133	70 000	18 810	(101 472)	554 494	553 994	542 997	564 630		
Cash Payments by Type																		
Employee related costs	12 071	11 833	11 686	11 691	11 767	19 642	13 128	13 242	13 242	13 242	13 242	14 689	159 477	159 477	177 557	185 725		
Remuneration of councillors	2 020	2 020	2 020	2 020	2 020	2 056	2 020	2 183	2 183	2 183	2 183	3 373	26 283	26 283	27 745	29 021		
Finance charges	-	115	1 185	101	90	608	270	40	30			196	2 633	2 633	83	15		
Bulk purchases - Electricity	9 286	186	16 974	2 217	5 890	6 421	6 204	8 559	8 410	8 760	8 800	12 341	94 047	94 047	98 937	107 743		
Bulk purchases - Water & Sewer																		
Other materials	178	1 016	1 779	877	2 783	361	563	756	926	757	966	6 872	17 833	17 833	12 707	13 522		
Contracted services	4 711	2 528	4 351	6 653	6 142	10 605	7 867	4 177	3 045	3 572	3 850	21 002	78 503	78 503	57 320	59 107		
Transfers and grants - other municipalities																		
Transfers and grants - other	244	192	358	260	244	354	252	347	247	247	247	648		3 642	3 605	3 747		
Other expenditure	1 676	2 006	1 556	6 844	2 363	7 747	3 137	2 407	4 361	3 036	3 025	8 962	47 119	47 119	39 436	41 140		
Cash Payments by Type	30 187	19 897	39 909	30 663	31 299	47 792	33 441	31 713	32 444	31 798	32 314	68 083	347 392	429 538	417 391	440 021		
Other Cash Flows/Payments by Type																		
Capital assets	1 043	6 449	10 619	4 827	4 391	10 490	3 012	6 265	11 965	6 846	7 987	14 023	87 918	87 918	93 994	94 483		
Repayment of borrowing	862	871	880	890	899	909	918	928	938	948	958	979	10 980	10 980	2 489	-		
Other Cash Flows/Payments																		
Total Cash Payments by Type	32 092	27 217	51 409	36 379	36 589	59 192	37 371	38 906	45 347	39 591	41 258	83 085	446 290	528 436	513 874	534 504		
NET INCREASE/(DECREASE) IN CASH HELD	128 915	(8 613)	(23 779)	(15 013)	(13 956)	124 137	(14 460)	(22 863)	47 786	30 409	(22 448)	(184 557)	108 203	25 558	29 123	30 126		
Cash/cash equivalents at the month/year beginning:	10 995	139 910	131 297	107 519	92 506	78 549	202 686	188 227	165 363	213 149	243 557	221 109	10 995	10 995	36 552	65 676		
Cash/cash equivalents at the month/year end:	139 910	131 297	107 519	92 506	78 549	202 686	188 227	165 363	213 149	243 557	221 109	36 552	36 552	65 676	95 802	95 802		

Table SB 16: Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)

Description - Municipal Vote	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	650	1 000
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	251	201	267	720	-	-
Vote 6 - Technical Services	-	1 605	2 222	-	648	2 759	-	-	562	-	833	-	8 629	40 910	70 948
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	-	1 605	2 222	-	648	2 759	-	-	562	251	1 034	267	9 349	41 560	71 948
Single-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	350	-	-	350	-	-
Vote 4 - Corporate Services	-	-	116	280	19	54	-	-	195	-	285	102	1 050	3 335	435
Vote 5 - Community Services	-	-	-	29	-	-	-	150	-	-	200	1 191	1 570	-	-
Vote 6 - Technical Services	1 043	4 844	8 281	4 518	3 724	7 677	3 012	4 820	8 589	7 630	12 026	9 839	76 004	59 549	25 000
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	1 043	4 844	8 397	4 827	3 743	7 731	3 012	4 970	8 784	7 980	12 511	11 132	78 974	62 884	25 435
Total Capital Expenditure	1 043	6 449	10 619	4 827	4 391	10 490	3 012	4 970	9 346	8 231	13 545	11 399	88 323	104 444	97 383

Table SB 17: Adjustment Budget – Monthly Capital Expenditure (Functional Classification)

Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional															
Governance and administration	1 043	-	-	307	-	-	-	-	200	-	100	150	1 800	3 985	1 435
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 043	-	-	307	-	-	-	-	200	-	100	150	1 800	3 985	1 435
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	-	29	-	-	-	-	-	251	401	1 609	2 290	-	-
Community and social services	-	-	-	-	-	-	-	-	-	251	201	267	720	-	-
Sport and recreation	-	-	-	29	-	-	-	-	-	-	200	571	800	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	770	770	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	6 305	8 032	2 391	4 391	8 257	3 012	3 715	9 146	5 226	11 789	6 968	69 233	80 647	83 302
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	6 305	8 032	2 391	4 391	8 257	3 012	3 715	9 146	5 226	11 789	6 968	69 233	80 647	83 302
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	144	2 588	2 100	-	2 233	-	1 255	-	2 754	1 254	2 672	15 000	19 812	12 647
Energy sources	-	144	2 588	2 100	-	2 233	-	1 255	-	2 754	1 254	2 672	15 000	19 812	12 647
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	1 043	6 449	10 619	4 827	4 391	10 490	3 012	4 970	9 346	8 231	13 545	11 399	88 323	104 444	97 383

Table SB 18a: Adjustment Budget – Capital Expenditure on New Assets by Asset Class

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	20 000	15 000	-	-	15 000	19 812	21 647
Roads Infrastructure	-	-	-	-	-	-	9 000
Roads	-	-	-	-	-	-	9 000
Electrical Infrastructure	20 000	15 000	-	-	15 000	19 812	12 647
MV Networks	20 000	15 000	-	-	15 000	19 812	12 647
Other assets	2 339	2 339	(140)	(140)	2 199	-	-
Operational Buildings	2 339	2 339	(140)	(140)	2 199	-	-
Municipal Offices	600	600	170	170	770	-	-
Workshops	1 739	1 739	(310)	(310)	1 429	-	-
Computer Equipment	250	250	-	-	250	150	500
Computer Equipment	250	250	-	-	250	150	500
Furniture and Office Equipment	800	800	-	-	800	500	500
Furniture and Office Equipment	800	800	-	-	800	500	500
Machinery and Equipment	1 200	1 200	(450)	(450)	750	435	435
Machinery and Equipment	1 200	1 200	(450)	(450)	750	435	435
Total Capital Expenditure on new assets to be adjusted	24 589	19 589	(590)	(590)	18 999	20 897	23 081

Table SB 18b: Adjustment Budget – Capital Expenditure on Renewal Assets by Asset Class

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	46 940	46 940	5 613	5 613	52 553	34 630	36 550
Roads Infrastructure	39 222	39 222	13 232	13 232	52 453	24 640	36 550
Roads	39 222	39 222	13 232	13 232	52 453	22 565	34 584
Road Furniture	-	-	-	-	-	2 075	1 966
Solid Waste Infrastructure	7 719	7 719	(7 619)	(7 619)	100	9 990	-
Landfill Sites	7 719	7 719	(7 619)	(7 619)	100	9 990	-
Community Assets	600	600	120	120	720	-	-
Community Facilities	600	600	120	120	720	-	-
Cemeteries/Crematoria	600	600	120	120	720	-	-
Other assets	-	-	-	-	-	2 900	-
Operational Buildings	-	-	-	-	-	2 900	-
Municipal Offices	-	-	-	-	-	2 900	-
Total Capital Expenditure on renewal of existing assets to be adjusted	47 540	47 540	5 733	5 733	53 273	37 530	36 550

Table SB 18c: Adjustment Budget – Expenditure on Repairs and Maintenance by Asset Class

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure by Asset Class							
Infrastructure	9 729	17 772	(3 492)	(3 492)	14 280	9 630	9 550
Roads Infrastructure	4 892	7 783	-	-	7 783	4 571	4 258
Roads	4 892	7 783	-	-	7 783	4 571	4 258
Electrical Infrastructure	1 845	4 689	(1 000)	(1 000)	3 689	1 929	2 018
MV Networks	1 845	4 689	(1 000)	(1 000)	3 689	1 929	2 018
Solid Waste Infrastructure	2 993	5 300	(2 492)	(2 492)	2 808	3 131	3 275
Landfill Sites	2 993	5 300	(2 492)	(2 492)	2 808	3 131	3 275
Community Assets	306	1 806	(306)	(306)	1 500	320	335
Community Facilities	306	1 806	(306)	(306)	1 500	320	335
Public Open Space	306	1 806	(306)	(306)	1 500	320	335
Other assets	1 845	1 845	(155)	(155)	1 690	1 930	2 019
Operational Buildings	1 845	1 845	(155)	(155)	1 690	1 930	2 019
Municipal Offices	1 845	1 845	(155)	(155)	1 690	1 930	2 019
Intangible Assets	425	425	(245)	(245)	180	444	465
Licences and Rights	425	425	(245)	(245)	180	444	465
Computer Software and Applications	425	425	(245)	(245)	180	444	465
Machinery and Equipment	1 214	1 149	4 790	4 790	5 939	1 270	1 328
Machinery and Equipment	1 214	1 149	4 790	4 790	5 939	1 270	1 328
Transport Assets	1 854	1 184	1 234	1 234	2 418	1 940	2 029
Transport Assets	1 854	1 184	1 234	1 234	2 418	1 940	2 029
Total Repairs and Maintenance Expenditure to be adjusted	15 373	24 182	1 826	1 826	26 008	15 534	15 726

Table SB 18d: Adjustment Budget – Depreciation by Asset Class

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class							
Infrastructure	40 059	40 059	2 000	2 000	42 059	40 214	41 699
Roads Infrastructure	29 935	29 935	2 000	2 000	31 935	30 536	32 446
Roads	29 935	29 935	2 000	2 000	31 935	30 536	32 446
Storm water Infrastructure	3 953	3 953	–	–	3 953	3 779	3 613
Storm water Conveyance	3 953	3 953	–	–	3 953	3 779	3 613
Electrical Infrastructure	5 501	5 501	–	–	5 501	5 259	5 028
MV Networks	5 501	5 501	–	–	5 501	5 259	5 028
Solid Waste Infrastructure	670	670	–	–	670	641	612
Landfill Sites	670	670	–	–	670	641	612
Community Assets	3 108	3 108	–	–	3 108	2 971	2 841
Community Facilities	3 108	3 108	–	–	3 108	2 971	2 841
Cemeteries/Crematoria	3 108	3 108	–	–	3 108	2 971	2 841
Other assets	500	500	–	–	500	478	457
Operational Buildings	500	500	–	–	500	478	457
Municipal Offices	500	500	–	–	500	478	457
Intangible Assets	402	402	–	–	402	385	368
Licences and Rights	402	402	–	–	402	385	368
Computer Software and Applications	402	402	–	–	402	385	368
Computer Equipment	1 616	1 616	–	–	1 616	1 545	1 477
Computer Equipment	1 616	1 616	–	–	1 616	1 545	1 477
Furniture and Office Equipment	3 390	3 390	–	–	3 390	4 240	4 899
Furniture and Office Equipment	3 390	3 390	–	–	3 390	4 240	4 899
Machinery and Equipment	2 316	2 316	–	–	2 316	2 214	2 117
Machinery and Equipment	2 316	2 316	–	–	2 316	2 214	2 117
Transport Assets	3 772	3 772	–	–	3 772	4 607	5 404
Transport Assets	3 772	3 772	–	–	3 772	4 607	5 404
Total Depreciation to be adjusted	55 163	55 163	2 000	2 000	57 163	56 655	59 261

Table SB 18e: Adjustment Budget – Capital Expenditure on Upgrading of Existing Assets by Asset Class

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class							
Infrastructure	16 150	16 150	(900)	(900)	15 250	46 017	37 752
Roads Infrastructure	16 150	16 150	(900)	(900)	15 250	46 017	37 752
Roads	16 150	16 150	(900)	(900)	15 250	46 017	37 752
Community Assets	1 000	1 000	(200)	(200)	800	-	-
Community Facilities	1 000	1 000	(200)	(200)	800	-	-
Public Open Space	1 000	1 000	(200)	(200)	800	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	17 150	17 150	(1 100)	(1 100)	16 050	46 017	37 752

Table SB 19: Adjustment Budget – List of Capital Projects


Municipal Vote	Program/Project description	Type	Asset Class	Asset Sub-Class	2020/21 Medium Term Revenue & Expenditure			
					Budget Year 2020/21	Adjusted Budget 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Technical Services	Electrification of Mashemong	New	Infrastructure	Electrical Infrastructure	10 494	10 734	–	–
Technical Services	Electrification of Ntswelemutse	New	Infrastructure	Electrical Infrastructure	2 430	2 190	–	–
Technical Services	Electrification of Masakaneng	New	Infrastructure	Electrical Infrastructure	5 100	–	–	6 000
Technical Services	Electrification of Zuma Park	New	Infrastructure	Electrical Infrastructure	1 976	2 076	–	–
Technical Services	Electrification of Sephaku New Stand	New	Infrastructure	Electrical Infrastructure	–	–	1 500	–
Technical Services	Electrification of Sephaku New Belfast	New	Infrastructure	Electrical Infrastructure	–	–	–	–
Technical Services	Electrification of Ga Posa	New	Infrastructure	Electrical Infrastructure	–	–	2 100	–
Technical Services	Electrification of Thabakhubedu	New	Infrastructure	Electrical Infrastructure	–	–	850	–
Technical Services	Electrification of Vlakfontein	New	Infrastructure	Electrical Infrastructure	–	–	5 783	–
Technical Services	Electrification of Rondebosch	New	Infrastructure	Electrical Infrastructure	–	–	1 018	–
Technical Services	Electrification of Kwa-Pundulwane	New	Infrastructure	Electrical Infrastructure	–	–	–	2 200
Technical Services	Electrification of Matlala Lehwelere	New	Infrastructure	Electrical Infrastructure	–	–	3 450	–
Technical Services	Electrification of Maleoskop	New	Infrastructure	Electrical Infrastructure	–	–	3 300	–
Technical Services	Electrification of Lenkwaneng section/ ZCC	New	Infrastructure	Electrical Infrastructure	–	–	–	1 200
Technical Services	Electrification of Ntwane	New	Infrastructure	Electrical Infrastructure	–	–	–	600
Technical Services	Mpheleng Road Construction (MIG)	New	Infrastructure	Roads Infrastructure	–	–	–	9 000
Technical Services	Kgoshi Rammupudu Road(MIG)	New	Infrastructure	Roads Infrastructure	16 000	16 500	–	–
Technical Services	Upgrading of Bloompoot to Uitspanning Access Road (MIG)	Renewal	Infrastructure	Roads Infrastructure	–	–	13 000	27 854
Technical Services	Laersdrift Construction of Access Road (completion)(MIG)	Renewal	Infrastructure	Roads Infrastructure	511	999	–	–
Technical Services	Kgapamadi road(MIG)	Renewal	Infrastructure	Roads Infrastructure	5 500	16 567	–	–
Technical Services	Tambo Road Construction(MIG)	New	Infrastructure	Roads Infrastructure	9 581	10 058	–	–
Technical Services	Upgrading of Hlogotlou internal streets(Int)	Upgrade	Infrastructure	Roads Infrastructure	–	–	3 000	–
Technical Services	Upgrading of Nyakurone Internal Access Road(Int)	Upgrade	Infrastructure	Roads Infrastructure	900	700	6 100	–
Technical Services	Upgrading of Ngolovane access road to Sibisi school(Int)	Upgrade	Infrastructure	Roads Infrastructure	–	–	700	12 000
Community Services	Grobblersdal Landfill site (MIG)	Upgrade	Community assets	Waste Management	7 719	100	9 990	–
Technical Services	Upgrading of Dipakapakeng Access Road (MIG)	Upgrade	Infrastructure	Roads Infrastructure	–	–	21 459	–
Technical Services	Upgrading of Tafelkop stadium Access Road	Upgrade	Infrastructure	Roads Infrastructure	–	–	14 758	25 752
Technical Services	Upgrading of Mogaung Road(MIG)	Upgrade	Infrastructure	Roads Infrastructure	15 250	15 250	–	–
Corporate Services	Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	800	800	500	500
Corporate Services	Computer Equipment	New	Computer Equipment	Computer Equipment	250	250	150	500
Technical Services	Air Conditioner	New	Machinery and Equipment	Machinery and Equipment	350	–	–	–
Technical Services	Fencing of Grobblersdal Substation	New	Infrastructure	Electrical Infrastructure	–	–	300	–
Technical Services	Machinery and Equipment(tools)	New	Machinery and Equipment	Machinery and Equipment	500	400	435	435
Technical Services	Grobblersdal Roads and Streets	New	Infrastructure	Roads Infrastructure	–	–	4 348	5 217
Technical Services	Motetema Internal Streets	New	Infrastructure	Roads Infrastructure	7 629	7 629	5 217	1 512
Technical Services	Culverts, road signs	New	Infrastructure	Roads Infrastructure	–	–	2 075	1 966
Technical Services	Instalation of high mast light in various villages	New	Infrastructure	Electrical Infrastructure	–	–	1 512	2 647
Community Services	Upgrading of Parks	Upgrade	Community assets	parks	1 000	800	–	–
Community Services	Control Room Traffic	New	Community assets	Operational building	600	770	–	–
Human Resource	Construction of record room	Renewal	Municipal building	Operational building	–	–	2 900	–
Community Services	Fencing of Elandsdoorn Cemetery/Ntwane	New	Community assets	Cemeteries/Crematoria	600	720	–	–
Technical Services	Development of workshop	New	Other Assets	Operational building	1 739	1 429	–	–
Finance	FORKLIFT	New	Machinery and Equipment	Machinery and Equipment	350	350	–	–
Total Capital Expenditure					89 280	88 323	104 444	97 383

Projects adjusted:

- Electrification of Mashemong was adjusted upwards by R240 000 and Electrification of Ntswelemotse with downward adjustment of R240 000.
- Groblersdal Landfill Site was adjusted downwards by R976 097.89, Kgoshi Rammupudu Road with an upward adjustment of R500 000 and Tambo Road Construction with upward adjustment of R476 097.89.
- Upgrading of parks was adjusted downwards by R200 000.
- Machinery and Equipment was adjusted downwards with a net decrease of R100 000.
- Construction of record room was adjusted upwards R170 000 due to savings realized from public safety unit
- Fencing of Elandsdoorn Cemetery was adjusted upwards by R120 000 from savings realized in community services.
- Upgrading of Nyakuroane internal access road with a downward adjustment of R200 000 to Kgaphamadi Bus Road
- Development of Workshop was adjusted downwards by R310 000 to Kgaphamadi Bus Road.
- Kgaphamadi Bus Road was adjusted upwards by R4 913 044 due to shifting of funds from various projects and items.

Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Adjustment Budget and supporting documentations for 2020/21 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.



M.M KGWALE
MUNICIPAL MANAGER

**Elías Motsoaledi Local
Municipality**
25 FEB 2021
Municipal Manager