

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SPECIAL 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.....	7
Table B3: Adjustment Budget – Municipal Vote	8
TableB4: Adjustment Budget–Revenue & Expenditure	9
Table B5: Adjustment Capital Budget – vote and funding	13
Table B5B: Adjustment Capital Budget – by Vote	14
Table B6: Adjustment Budget - Financial Position.....	16
Table B7: Adjustment Budget – Cash Flows	19
Table B8: Adjustment Budget – Cash Backed Reserves	20
Table B9: Adjustment Budget – Asset Management	21
PART 2 – SUPPORTING DOCUMENTATION.....	22
Table SB 8: Adjustment Budget – Transfers and Grants Expenditure	22
Table SB 19: Adjustment Budget – List of Capital Projects.....	38

PART 1 – SPEACIAL 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 BUDGET AFTER 2019/20 ADJUSTMENTS BUDGET					
	2020/21			2021/22	2022/23
DECIPTION	ORIGINAL BUDGET	ADJUSTMEN T	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
OPERATING REVENUE	531 567 983	57 890 000	589 457 983	562 672 974	593 519 836
OPERATING EXPENDITURE	512 448 796	45 002 756	557 451 552	529 941 334	557 519 131
TRANSFERS - CAPITAL	74 561 000	- 5 000 000	69 561 000	77 207 000	72 606 000
SURPLUS/(DEFECIT)	19 119 187	12 887 244	32 006 431	32 731 640	36 000 705
CAPITAL EXPENDITURE	89 279 520	- 5 000 000	84 279 520	104 444 040	97 382 938

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

- Total operating revenue budget increases as a result additional equitable share from national treasury to compensate for the revenue collection due to hard lockdown that was impose on the country and world as whole due to the corona virus (COVID19).
- The capital revenue budget decreased due the reduction from grant (Integrated national electrification grant) caused by the impact of COVID 19 on the National coffers.
- The operational expenditure budget increases due to expense that were cut during preparation of main budget and other unforeseen expenses.
- Capital expenditure budget has decreased due to the grant reduction.

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance							
Property rates	38 345	-	-	-	38 345	40 109	41 954
Service charges	110 873	-	-	-	110 873	115 973	121 308
Investment revenue	3 042	-	-	-	3 042	3 182	3 328
Transfers recognised - operational	293 916	57 890	-	57 890	351 806	314 089	333 501
Other own revenue	85 393	-	-	-	85 393	89 321	93 429
Total Revenue excluding capital transfers	531 568	57 890	-	57 890	589 458	562 673	593 520
Employee costs	169 749	867	-	867	170 616	177 557	185 725
Remuneration of councillors	26 525	-	-	-	26 525	27 745	29 021
Depreciation & asset impairment	55 163	-	-	-	55 163	56 655	59 261
Finance charges	1 184	-	-	-	1 184	83	15
Materials and bulk purchases	111 976	11 465	-	11 465	123 440	117 691	127 359
Transfers and grants	3 468	-	-	-	3 468	3 605	3 747
Other expenditure	144 385	32 671	-	32 671	177 056	146 606	152 391
Total Expenditure	512 449	45 003	-	45 003	557 452	529 941	557 519
Surplus/(Deficit)	19 119	12 887	-	12 887	32 006	32 732	36 001
Transfers and subsidies - capital	74 561	(5 000)	-	(5 000)	69 561	77 207	72 606
Transfers and subsidies - capital	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	93 680	7 887	-	7 887	101 567	109 939	108 607
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	93 680	7 887	-	7 887	101 567	109 939	108 607
Capital expenditure & funds sources							
Capital expenditure	89 280	(5 000)	-	(5 000)	84 280	104 444	97 383
Transfers recognised - capital	74 561	(5 000)	-	(5 000)	69 561	77 207	72 606
Borrowing	-	-	-	-	-	-	-
Internally generated funds	14 719	-	-	-	14 719	27 237	24 777
Total sources of capital funds	89 280	(5 000)	-	(5 000)	84 280	104 444	97 383
Financial position							
Total current assets	134 416	13 483	-	13 483	147 899	172 216	211 750
Total non current assets	1 286 031	-	-	-	1 286 031	1 377 970	1 470 486
Total current liabilities	93 706	-	-	-	93 706	85 819	93 588
Total non current liabilities	94 548	-	-	-	94 548	98 928	98 368
Community wealth/Equity	1 232 193	13 483	-	13 483	1 245 677	1 365 440	1 490 280
Cash flows							
Net cash from (used) operating	108 434	13 483	-	13 483	121 917	126 086	125 129
Net cash from (used) investing	(87 593)	-	-	-	(87 593)	(93 994)	(94 483)
Net cash from (used) financing	(11 480)	-	-	-	(11 480)	(2 969)	(520)
Cash/cash equivalents at the year end	20 356	13 483	-	13 483	33 839	49 479	79 606
Cash backing/surplus reconciliation							
Cash and investments available	20 356	13 483	-	13 483	33 839	49 479	79 606
Application of cash and investments	16 794	-	10 000	10 000	26 794	6 796	6 529
Balance - surplus (shortfall)	3 562	13 483	(10 000)	3 483	7 045	42 683	73 076
Asset Management							
Asset register summary (WDV)	1 271 742	-	-	-	1 271 742	1 362 931	1 454 697
Depreciation & asset impairment	55 163	-	-	-	55 163	56 655	59 261
Renewal and Upgrading of Existing Assets	64 690	-	-	-	64 690	83 547	74 302
Repairs and Maintenance	15 373	13 722	-	13 722	29 095	15 534	15 726
Free services							
Cost of Free Basic Services provided	1 121	-	-	-	1 121	1 173	1 227
Revenue cost of free services provided	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 special adjustment budget on the approved annual budget.

Operating revenue

- Investment revenue – The municipality is investing as intended and the increase in the investment as is attributed to the R10. Million budgeted to be transferred to cash backed reserves.
- Transfer recognized operational – The increase is due to the additional allocation of R58, 486 million from national treasury to address the impact of COVID 19 on the municipal ability to generate income, reduction of R596, thousand, which is the correction on the main budget as it was mistakenly budgeted as additional funding for disaster from treasury.

Operating expenditure

- Employee cost – increased by R867 thousand, which is based on the actual performance that reflect unforeseen expenses like certain employees being allocated working tools due to impact of COVID 19 as they were expected to work from home.
- Other material - increased from R17, 926 million to R29, 393 million, based on the municipality trying to address the 8% expect percent norm for repairs and maintenance.
- Other expenditure
 - Contracted services – R20, 767 million increase is based on the contracts that were put on hold during the preparation of main budget, such as debt collectors and prepaid metering installation, legal services, MPAC programme; etc
 - Other expenditure – R11, 903 million increase amongst other things is based on the provision for discount to relieve rate payers, by giving them 15% as mechanism to assist on the COVID 19 impacted on them being unable to pay the municipal services and additional amount to address any corona related disasters, etc

Capital expenditure

Capital expenditure budget has increased by R5, 000 million due to the electrification grant reduction as per impact of COVID on the economy of the country.

Special Adjustment budget 2020/21

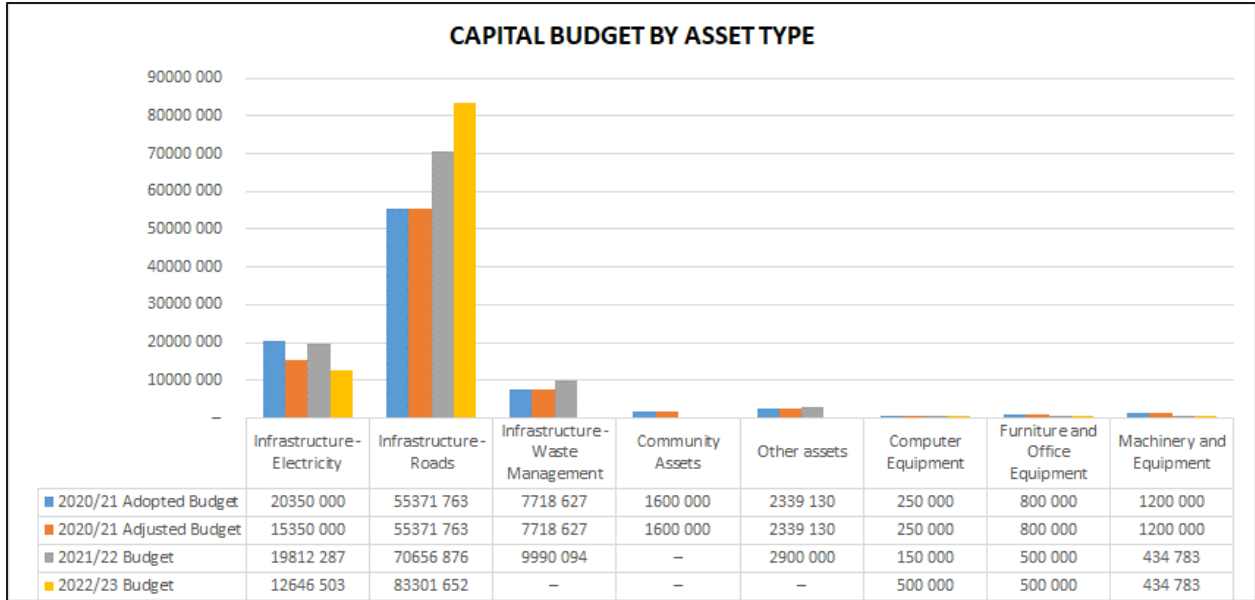


Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2020/21				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
Revenue - Functional							
Governance and administration	228 630	36 717	–	36 717	265 347	243 227	255 487
Executive and council	49 315	8 181	–	8 181	57 497	52 584	55 003
Finance and administration	169 450	25 512	–	25 512	194 961	180 325	189 691
Internal audit	9 864	3 024	–	3 024	12 888	10 318	10 793
Community and public safety	94 154	6 517	–	6 517	100 671	99 862	105 455
Community and social services	10 636	4 849	–	4 849	15 485	11 502	13 031
Sport and recreation	13 344	1 668	–	1 668	15 012	14 958	15 646
Public safety	70 174	–	–	–	70 174	73 402	76 778
Housing	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–
Economic and environmental services	121 857	9 887	–	9 887	131 744	130 795	140 380
Planning and development	23 604	4 015	–	4 015	27 619	22 932	24 987
Road transport	96 853	5 743	–	5 743	102 596	105 445	111 863
Environmental protection	1 400	129	–	129	1 529	2 419	3 530
Trading services	161 488	(230)	–	(230)	161 258	165 996	164 804
Energy sources	130 709	(3 559)	–	(3 559)	127 150	133 802	131 129
Water management	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–
Waste management	30 779	3 328	–	3 328	34 107	32 195	33 676
Other	–	–	–	–	–	–	–
Total Revenue - Functional	606 129	52 890	–	52 890	659 019	639 880	666 126
Expenditure - Functional							
Governance and administration	216 242	26 843	–	26 843	243 085	219 928	229 950
Executive and council	49 314	7 020	–	7 020	56 334	51 497	53 843
Finance and administration	158 383	19 823	–	19 823	178 206	159 493	166 758
Internal audit	8 545	–	–	–	8 545	8 938	9 349
Community and public safety	61 707	5 066	–	5 066	66 774	69 121	72 191
Community and social services	8 269	2 411	–	2 411	10 680	8 026	8 395
Sport and recreation	10 698	1 651	–	1 651	12 348	11 190	11 704
Public safety	42 740	1 005	–	1 005	43 745	49 905	52 091
Housing	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–
Economic and environmental services	97 667	5 874	–	5 874	103 541	99 116	103 675
Planning and development	16 561	9	–	9	16 571	15 357	16 063
Road transport	80 487	5 854	–	5 854	86 341	83 112	86 935
Environmental protection	619	10	–	10	629	648	677
Trading services	136 832	7 220	–	7 220	144 052	141 777	151 703
Energy sources	111 667	4 845	–	4 845	116 511	117 368	127 021
Water management	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–
Waste management	25 165	2 376	–	2 376	27 541	24 409	24 682
Other	–	–	–	–	–	–	–
Total Expenditure - Functional	512 449	45 003	–	45 003	557 452	529 941	557 519
Surplus/ (Deficit) for the year	93 680	7 887	–	7 887	101 567	109 939	108 607

Table B3: Adjustment Budget – Municipal Vote

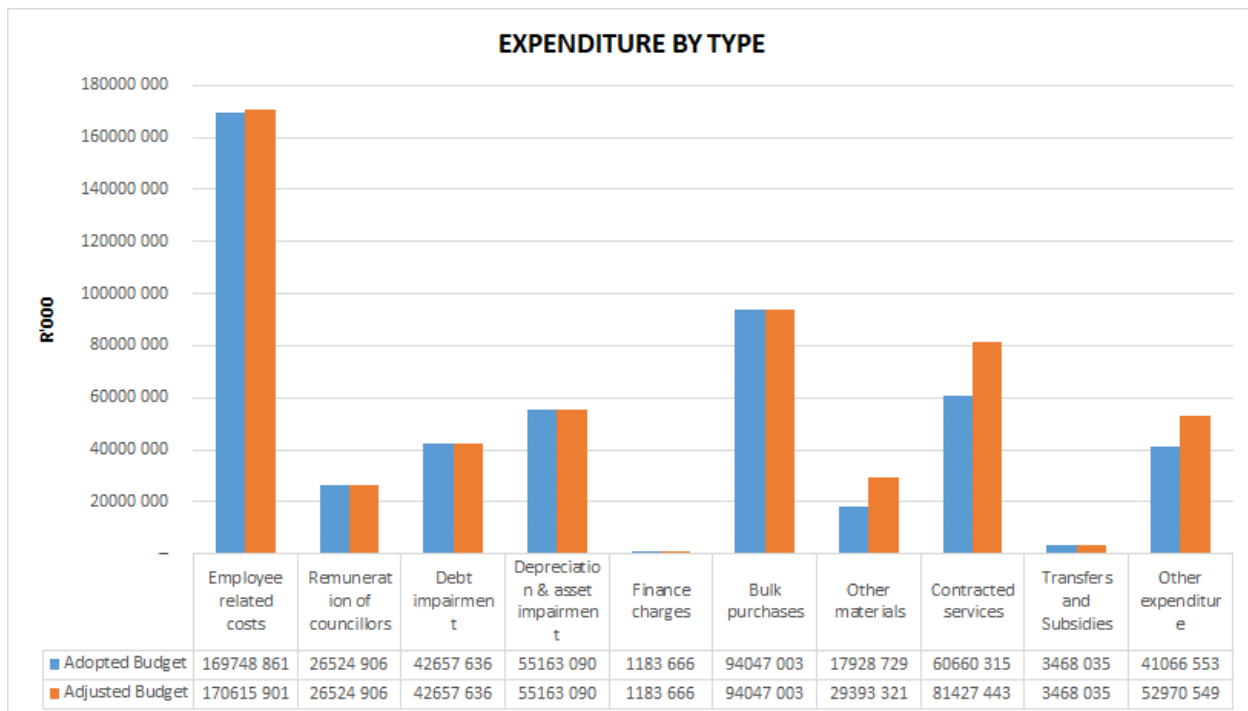
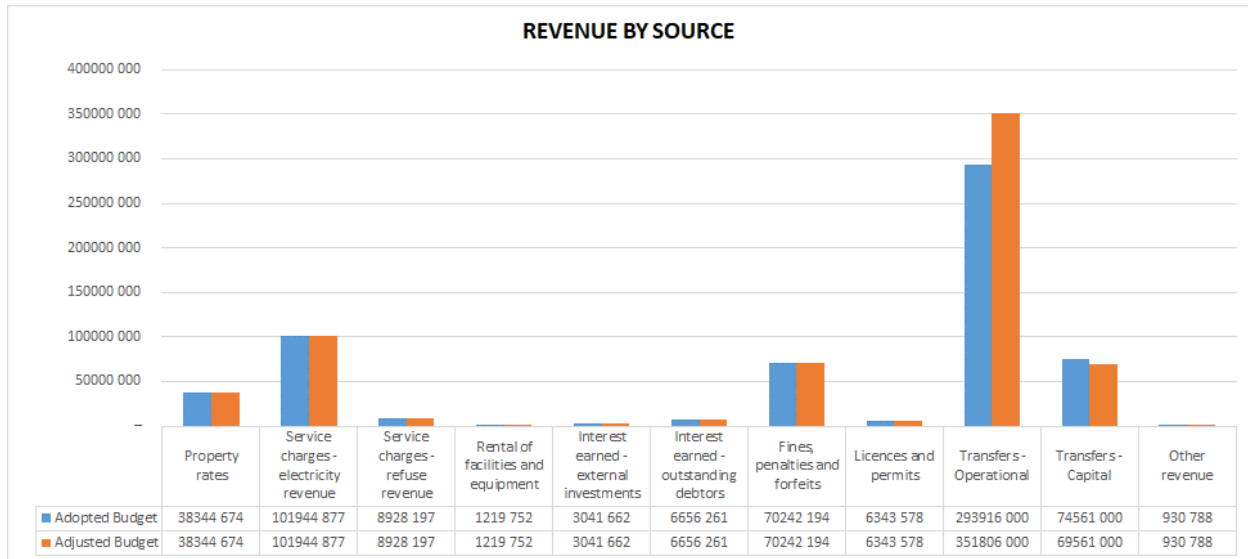
Vote Description	Budget Year 2020/21				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
Revenue by Vote							
Vote 1 - Executive and Council	43 443	6 381	–	6 381	49 824	46 441	48 578
Vote 2 - Municipal Manager	39 284	9 678	–	9 678	48 962	41 091	43 981
Vote 3 - Budget and Treasury	66 279	8 015	–	8 015	74 294	69 408	73 672
Vote 4 - Corporate Services	44 328	7 964	–	7 964	52 292	46 367	48 500
Vote 5 - Community Services	135 511	10 999	–	10 999	146 509	144 075	153 595
Vote 6 - Technical Services	241 319	5 308	–	5 308	246 627	253 636	257 151
Vote 7 - Development Planning	16 332	1 786	–	1 786	18 118	15 325	16 030
Vote 8 - Executive Support	19 633	2 759	–	2 759	22 392	23 536	24 619
Total Revenue by Vote	606 129	52 890	–	52 890	659 019	639 880	666 126
Expenditure by Vote							
Vote 1 - Executive and Council	41 788	3 000	–	3 000	44 788	43 656	45 642
Vote 2 - Municipal Manager	39 198	9 041	–	9 041	48 238	40 969	42 854
Vote 3 - Budget and Treasury	62 769	12 800	–	12 800	75 570	60 906	63 708
Vote 4 - Corporate Services	36 795	68	–	68	36 863	38 248	40 008
Vote 5 - Community Services	96 097	7 452	–	7 452	103 549	103 178	106 965
Vote 6 - Technical Services	207 387	11 956	–	11 956	219 343	215 258	229 343
Vote 7 - Development Planning	11 455	9	–	9	11 465	10 016	10 477
Vote 8 - Executive Support	16 960	676	–	676	17 635	17 709	18 523
Total Expenditure by Vote	512 449	45 003	–	45 003	557 452	529 941	557 519
Surplus/ (Deficit) for the year	93 680	7 887	–	7 887	101 567	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.

TableB4: Adjustment Budget–Revenue & Expenditure

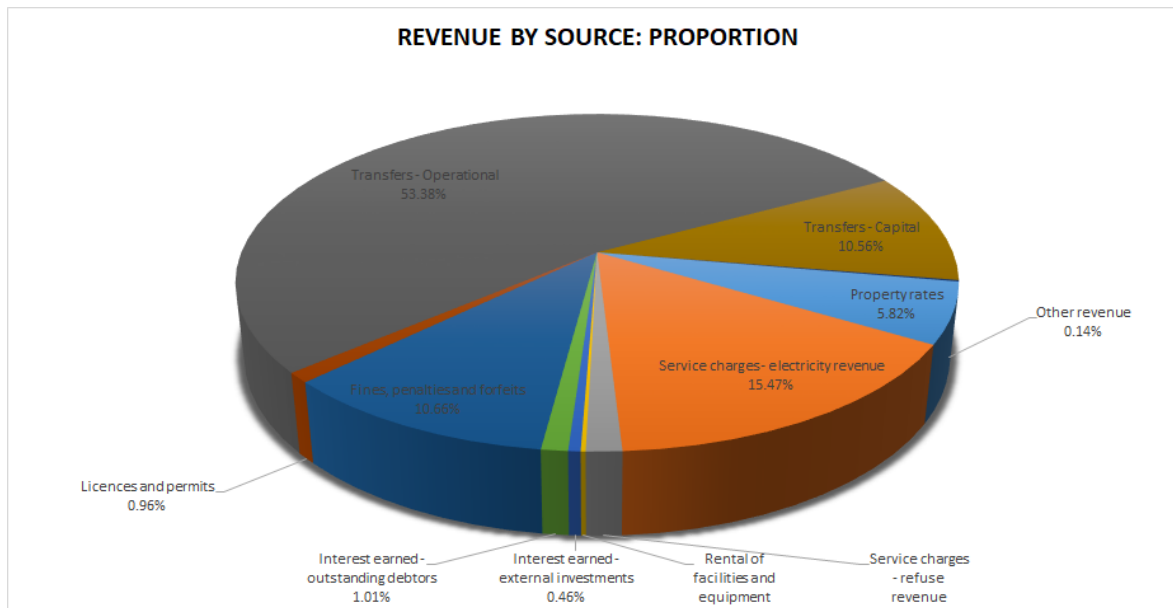
Description	Budget Year 2020/21				Budget		Budget
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source							
Property rates	38 345	–	–	–	38 345	40 109	41 954
Service charges - electricity revenue	101 945	–	–	–	101 945	106 634	111 540
Service charges - water revenue	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–
Service charges - refuse revenue	8 928	–	–	–	8 928	9 339	9 768
Rental of facilities and equipment	1 220			–	1 220	1 276	1 335
Interest earned - external investments	3 042			–	3 042	3 182	3 328
Interest earned - outstanding debtors	6 656			–	6 656	6 962	7 283
Dividends received				–	–	–	–
Fines, penalties and forfeits	70 242			–	70 242	73 473	76 853
Licences and permits	6 344			–	6 344	6 635	6 941
Agency services				–	–	–	–
Transfers and subsidies	293 916	57 890		57 890	351 806	314 089	333 501
Other revenue	931	–	–	–	931	974	1 018
Gains				–	–	–	–
Total Revenue (excluding capital trans	531 568	57 890	–	57 890	589 458	562 673	593 520
Expenditure By Type							
Employee related costs	169 749	867	–	867	170 616	177 557	185 725
Remuneration of councillors	26 525			–	26 525	27 745	29 021
Debt impairment	42 658			–	42 658	49 850	52 143
Depreciation & asset impairment	55 163	–	–	–	55 163	56 655	59 261
Finance charges	1 184			–	1 184	83	15
Bulk purchases	94 047	–	–	–	94 047	98 937	107 743
Other materials	17 929	11 465		11 465	29 393	18 753	19 616
Contracted services	60 660	20 767	–	20 767	81 427	57 320	59 107
Transfers and subsidies	3 468			–	3 468	3 605	3 747
Other expenditure	41 067	11 904	–	11 904	52 971	39 436	41 140
Losses				–	–	–	–
Total Expenditure	512 449	45 003	–	45 003	557 452	529 941	557 519
Surplus/(Deficit)	19 119	12 887	–	12 887	32 006	32 732	36 001
Transfers and subsidies - capital	74 561	(5 000)		(5 000)	69 561	77 207	72 606
Transfers and subsidies - capital				–	–	–	–
Transfers and subsidies - capital (in-kind - all)				–	–	–	–
Surplus/(Deficit) before taxation	93 680	7 887	–	7 887	101 567	109 939	108 607
Taxation				–	–	–	–
Surplus/(Deficit) after taxation	93 680	7 887	–	7 887	101 567	109 939	108 607
Attributable to minorities				–	–	–	–
Surplus/(Deficit) attributable to municipality	93 680	7 887	–	7 887	101 567	109 939	108 607
Share of surplus/ (deficit) of associate				–	–	–	–
Surplus/ (Deficit) for the year	93 680	7 887	–	7 887	101 567	109 939	108 607

Special Adjustment budget 2020/21



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

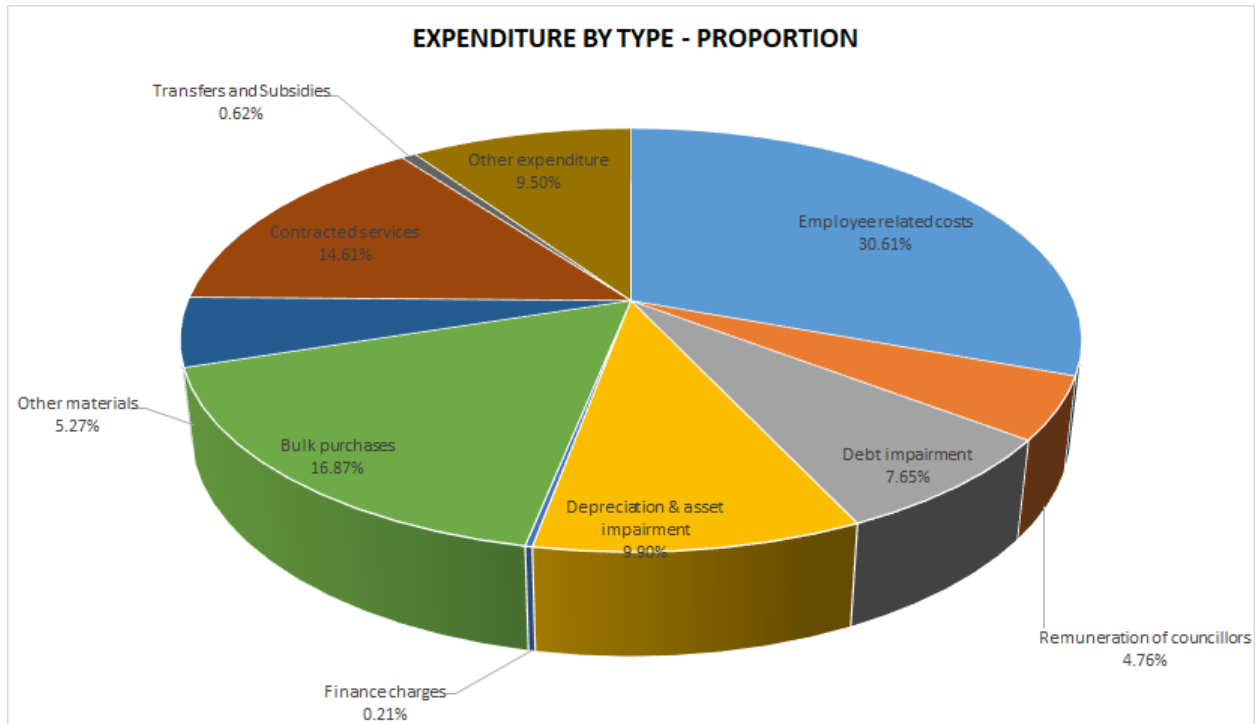


Revenue

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

Below are resultant changes per line item:

- Licenses and permits – No changes
- Transfer operational – Increased with 19.70%
- Transfer capital – Decreased with 6.71%
- Service charges electricity – No changes
- Service charges refuse – No changes
- Property rates – No changes
- Fines; penalties and forfeits – No changes
- Rental of facilities and equipment – No changes
- Interest earned external investment – No changes
- Interest earned outstanding debtors – No changes
- Other revenue – No changes



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 main 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 0.5%
- Depreciation and asset impairment – No changes
- Other materials – Increased to 63.95%
- Remuneration of councilors – No changes
- Contracted services – Increased to 34.24%
- Other expenditure – Increased to 28.99%
- Transfers and subsidies – No changes
- Finance charges – No changes
- Debt impairment – No changes

Table B5: Adjustment Capital Budget – vote and funding

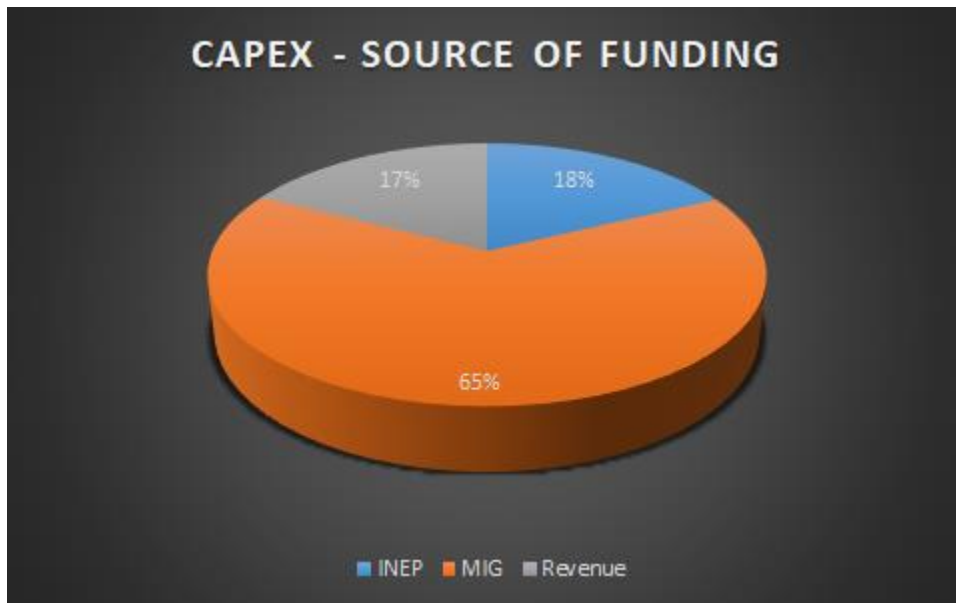
Description	Budget Year 2020/21				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
Capital Expenditure - Functional							
Governance and administration	1 900	-	-	-	1 900	3 985	1 435
Executive and council				-	-		
Finance and administration	1 900			-	1 900	3 985	1 435
Internal audit				-	-		
Community and public safety	2 200	-	-	-	2 200	-	-
Community and social services	600			-	600	-	-
Sport and recreation	1 000			-	1 000	-	-
Public safety	600			-	600	-	-
Housing				-	-		
Health				-	-		
Economic and environmental services	64 830	-	-	-	64 830	80 647	83 302
Planning and development				-	-		
Road transport	64 830			-	64 830	80 647	83 302
Environmental protection				-	-		
Trading services	20 350	(5 000)	-	(5 000)	15 350	19 812	12 647
Energy sources	20 350	(5 000)		(5 000)	15 350	19 812	12 647
Water management				-	-		
Waste water management				-	-		
Waste management				-	-		
Other				-	-		
Total Capital Expenditure - Functional	89 280	(5 000)	-	(5 000)	84 280	104 444	97 383
Funded by:							
National Government	74 561	(5 000)		(5 000)	69 561	77 207	72 606
Provincial Government				-	-		
District Municipality				-	-		
Transfers and subsidies - capital				-	-		
Transfers recognised - capital	74 561	(5 000)	-	(5 000)	69 561	77 207	72 606
Borrowing				-	-		
Internally generated funds	14 719			-	14 719	27 237	24 777
Total Capital Funding	89 280	(5 000)	-	(5 000)	84 280	104 444	97 383

Capital expenditure budget has decreased from R89, 280 million to R84, 280 million, due to reduction of electrification grant. The decrease emanates from R5, 000 million Integrated National Electrification Grant (INEP) reduction.

Table B5B: Adjustment Capital Budget – by Vote

Description	Budget Year 2020/21				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
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	650	1 000
Vote 5 - Community Services	-	-	-	-	-	-	-
Vote 6 - Technical Services	13 240	(5 100)	-	(5 100)	8 140	40 910	70 948
Vote 7 - Development Planning	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	14 290	(5 100)	-	(5 100)	9 190	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	-	-
Vote 4 - Corporate Services	500	-	-	-	500	3 335	435
Vote 5 - Community Services	2 200	-	-	-	2 200	-	-
Vote 6 - Technical Services	71 939	100	-	100	72 039	59 549	25 000
Vote 7 - Development Planning	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	74 989	100	-	100	75 089	62 884	25 435
Total Capital Expenditure - Vote	89 280	(5 000)	-	(5 000)	84 280	104 444	97 383

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 65%
- Integrated National Electrification Programme Grant 18%
- Internally Generated Revenue 17%

Table B6: Adjustment Budget - Financial Position

Special Adjustment budget 2020/21

Description	Budget Year 2020/21				Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		Adjusted Budget	Adjusted Budget
ASSETS							
Current assets							
Cash	12 300	3 483	-	3 483	15 784	33 250	27 462
Call investment deposits	8 056	10 000	-	10 000	18 056	16 229	52 144
Consumer debtors	54 594	-	-	-	54 594	57 323	60 189
Other debtors	53 957			-	53 957	59 352	65 288
Current portion of long-term receivables				-	-		
Inventory	5 510			-	5 510	6 061	6 667
Total current assets	134 416	13 483	-	13 483	147 899	172 216	211 750
Non current assets							
Long-term receivables				-	-		
Investments				-	-		
Investment property	48 000			-	48 000	45 200	42 488
Investment in Associate				-	-		
Property, plant and equipment	1 223 249	-	-	-	1 223 249	1 317 243	1 411 726
Biological				-	-		
Intangible	30			-	30	25	20
Other non-current assets	14 752			-	14 752	15 502	16 252
Total non current assets	1 286 031	-	-	-	1 286 031	1 377 970	1 470 486
TOTAL ASSETS	1 420 447	13 483	-	13 483	1 433 930	1 550 186	1 682 236
LIABILITIES							
Current liabilities							
Bank overdraft				-	-		
Borrowing	10 980	-	-	-	10 980	-	-
Consumer deposits	5 701			-	5 701	5 416	5 145
Trade and other payables	71 167	-	-	-	71 167	74 487	81 935
Provisions	5 857			-	5 857	5 916	6 507
Total current liabilities	93 706	-	-	-	93 706	85 819	93 588
Non current liabilities							
Borrowing	-	-	2 489	2 489	2 489	2 489	-
Provisions	94 548	-	(2 489)	(2 489)	92 059	96 439	98 368
Total non current liabilities	94 548	-	-	-	94 548	98 928	98 368
TOTAL LIABILITIES	188 254	-	-	-	188 254	184 746	191 956
NET ASSETS	1 232 193	13 483	-	13 483	1 245 677	1 365 440	1 490 280
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)	1 232 193	3 483	-	3 483	1 235 677	1 365 440	1 490 280
Reserves	-	10 000	-	10 000	10 000	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1 232 193	13 483	-	13 483	1 245 677	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		Budget
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	26 841			–	26 841	28 076	29 367
Service charges	94 138			–	94 138	98 469	102 998
Other revenue	20 268			–	20 268	21 062	21 893
Transfers and Subsidies - Operational	293 916	57 890		57 890	351 806	314 089	333 501
Transfers and Subsidies - Capital	74 561	(5 000)		(5 000)	69 561	77 207	72 606
Interest	4 373			–	4 373	4 574	4 784
Dividends				–	–		
Payments							
Suppliers and employees	(401 012)	(39 407)		(39 407)	(440 419)	(413 703)	(436 259)
Finance charges	(1 184)			–	(1 184)	(83)	(15)
Transfers and Grants	(3 468)			–	(3 468)	(3 605)	(3 747)
NET CASH FROM/(USED) OPERATING ACTIVITIES	108 434	13 483	–	13 483	121 917	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)			–	(87 593)	(93 994)	(94 483)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(87 593)	–	–	–	(87 593)	(93 994)	(94 483)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans				–	–		
Borrowing long term/refinancing	(500)			–	(500)	(480)	(520)
Increase (decrease) in consumer deposits				–	–		
Payments							
Repayment of borrowing	(10 980)			–	(10 980)	(2 489)	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 480)	–	–	–	(11 480)	(2 969)	(520)
NET INCREASE/ (DECREASE) IN CASH HELD	9 361	13 483	–	13 483	22 845	29 123	30 126
Cash/cash equivalents at the year begin:	10 995			–	10 995	20 356	49 479
Cash/cash equivalents at the year end:	20 356	13 483	–	13 483	33 839	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 R33, 839 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				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
Cash and investments available							
Cash/cash equivalents at the year end	20 356	13 483	–	13 483	33 839	49 479	79 606
Other current investments > 90 days	–	0	–	0	0	–	–
Non current assets - Investments	–	–	–	–	–	–	–
Cash and investments available:	20 356	13 483	–	13 483	33 839	49 479	79 606
Applications of cash and investments							
Unspent conditional transfers	3 452	–	–	–	3 452	–	–
Unspent borrowing	10 980			–	10 980	2 489	
Statutory requirements				–	–		
Other working capital requirements	2 362		–	–	2 362	4 307	6 529
Other provisions				–	–		
Long term investments committed	–		–	–	–	–	–
Reserves to be backed by cash/investments	–		10 000	10 000	10 000	–	–
Total Application of cash and investments:	16 794	–	10 000	10 000	26 794	6 796	6 529
Surplus(shortfall)	3 562	13 483	(10 000)	3 483	7 045	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				Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		2021/22	2022/23
CAPITAL EXPENDITURE							
Total New Assets to be adjusted	24 589	(5 000)	–	(5 000)	19 589	20 897	23 081
Roads Infrastructure	–	–	–	–	–	–	9 000
Electrical Infrastructure	20 000	(5 000)	–	(5 000)	15 000	19 812	12 647
Infrastructure	20 000	(5 000)	–	(5 000)	15 000	19 812	21 647
Operational Buildings	2 339	–	–	–	2 339	–	–
Other Assets	2 339	–	–	–	2 339	–	–
Computer Equipment	250	–	–	–	250	150	500
Furniture and Office Equipment	800	–	–	–	800	500	500
Machinery and Equipment	1 200	–	–	–	1 200	435	435
Total Renewal of Existing Assets to be adjusted	47 540	–	–	–	47 540	37 530	36 550
Roads Infrastructure	39 222	–	–	–	39 222	24 640	36 550
Solid Waste Infrastructure	7 719	–	–	–	7 719	9 990	–
Infrastructure	46 940	–	–	–	46 940	34 630	36 550
Community Facilities	600	–	–	–	600	–	–
Community Assets	600	–	–	–	600	–	–
Operational Buildings	–	–	–	–	–	2 900	–
Other Assets	–	–	–	–	–	2 900	–
Total Upgrading of Existing Assets to be adjusted	17 150	–	–	–	17 150	46 017	37 752
Roads Infrastructure	16 150	–	–	–	16 150	46 017	37 752
Infrastructure	16 150	–	–	–	16 150	46 017	37 752
Community Facilities	1 000	–	–	–	1 000	–	–
Community Assets	1 000	–	–	–	1 000	–	–
Total Capital Expenditure to be adjusted	89 280	(5 000)	–	(5 000)	84 280	104 444	97 383
Roads Infrastructure	55 372	–	–	–	55 372	70 657	83 302
Storm water Infrastructure	–	–	–	–	–	–	–
Electrical Infrastructure	20 000	(5 000)	–	(5 000)	15 000	19 812	12 647
Solid Waste Infrastructure	7 719	–	–	–	7 719	9 990	–
Infrastructure	83 090	(5 000)	–	(5 000)	78 090	100 459	95 948
Community Facilities	1 600	–	–	–	1 600	–	–
Community Assets	1 600	–	–	–	1 600	–	–
Operational Buildings	2 339	–	–	–	2 339	2 900	–
Other Assets	2 339	–	–	–	2 339	2 900	–
Computer Equipment	250	–	–	–	250	150	500
Furniture and Office Equipment	800	–	–	–	800	500	500
Machinery and Equipment	1 200	–	–	–	1 200	435	435
Transport Assets	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	89 280	(5 000)	–	(5 000)	84 280	104 444	97 383
EXPENDITURE OTHER ITEMS							
Depreciation & asset impairment	55 163	–	–	–	55 163	56 655	59 261
Repairs and Maintenance by asset class	15 373	13 722	–	13 722	29 095	15 534	15 726
Roads Infrastructure	4 892	2 892	–	2 892	7 783	4 571	4 258
Electrical Infrastructure	1 845	2 845	–	2 845	4 689	1 929	2 018
Solid Waste Infrastructure	2 993	2 307	–	2 307	5 300	3 131	3 275
Infrastructure	9 729	8 043	–	8 043	17 772	9 630	9 550
Community Facilities	306	1 500	–	1 500	1 806	320	335
Community Assets	306	1 500	–	1 500	1 806	320	335
Operational Buildings	1 845	1 845	–	1 845	3 690	1 930	2 019
Other Assets	1 845	1 845	–	1 845	3 690	1 930	2 019
Licences and Rights	425	–	–	–	425	444	465
Intangible Assets	425	–	–	–	425	444	465
Machinery and Equipment	1 214	1 149	–	1 149	2 364	1 270	1 328
Transport Assets	1 854	1 184	–	1 184	3 038	1 940	2 029
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	70 536	13 722	–	13 722	84 258	72 189	74 987
Renewal and upgrading of Existing Assets as % of total capex	72%				77%	80%	76%
Renewal and upgrading of Existing Assets as % of deprecn*	117%				117%	147%	125%
R&M as a % of PPE	1%				2%	1%	1%
Renewal and upgrading and R&M as a % of PPE	6%				7%	7%	6%

PART 2 – SUPPORTING DOCUMENTATION

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

Description	Budget Year 2020/21									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Call investment deposits	8 056					10 000				16 229	52 144
Consumer debtors											
Consumer debtors	54 594								54 594	57 323	60 189
Less: provision for debt impairment	-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	54 594	-	-	-	-	-	-	-	54 594	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	1 317 243	1 411 726
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant & equipment	1 223 249	-	-	-	-	-	-	-	1 223 249	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		
Total Current liabilities - Borrowing	10 980	-	-	-	-	-	-	-	10 980	-	-
Trade and other payables											
Trade Payables	67 715								67 715	74 487	81 935
Other creditors											
Unspent conditional transfers	3 452								3 452		
VAT											
Total Trade and other payables	71 167	-	-	-	-	-	-	-	71 167	74 487	81 935
Non current liabilities - Borrowing											
Borrowing										2 489	
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	2 489	-
Provisions - non current											
Retirement benefits	94 548								94 548	96 439	98 368
Refuse landfill site rehabilitation											
Other											
Total Provisions - non current	94 548	-	-	-	-	-	-	-	94 548	96 439	98 368
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	1 138 513					(4 404)		(4 404)	1 134 109	1 255 501	1 381 673
GRAP adjustments											
Restated balance	1 138 513	-	-	-	-	(4 404)		(4 404)	1 134 109	1 255 501	1 381 673
Surplus/(Deficit)	93 680	-	-	-	-	7 887		7 887	101 567	109 939	108 607
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1 232 193	-	-	-	-	3 483		3 483	1 235 677	1 365 440	1 490 280
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves						10 000		10 000	10 000		
Revaluation											
Total Reserves	-	-	-	-	-	10 000		10 000	10 000	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1 232 193	-	-	-	-	13 483		13 483	1 245 677	1 365 440	1 490 280

Table SB 6: Adjustment Budget – Funding Measurements

Description	MFMA se	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	6 194 085	70 427 975	2 141 868	20 355 889	-	33 839 133	49 479 357	79 605 547						
Cash + investments at the yr end less applications - R'000	18(1)b	- 45 959 478	20 661 030	12 441 693	3 561 679	-	7 044 923	42 683 285	73 076 081						
Cash year end/monthly employee/supplier payments	18(1)b	0	2	0	1	-	-	1	2						
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	452 551	100 577 814	162 543 811	93 680 187	-	101 567 431	109 938 640	108 606 705						
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	-8.1%	15.9%	-42.9%	0.0%	0.0%	0.0%	-1.4%	-1.4%						
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	60.2%	0.0%	60.2%	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%	0.0%	28.4%	31.7%	31.7%						
Capital payments % of capital expenditure	18(1)c;19	98.9%	49.4%	0.0%	98.1%	0.0%	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%			7.5%	7.5%						
Long term receivables % change - incr(decr)	18(1)a	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%	0.0%	2.3%	1.1%	1.1%						
Asset renewal % of capital budget	20(1)(vi)	39.6%	42.6%	0.0%	53.2%	0.0%	56.4%	35.9%	37.5%						

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:									
Operating Transfers and Grants									
National Government:	293 916	-	-	57 890	-	57 890	351 806	314 089	333 501
Local Government Equitable Share	289 039			58 486		58 486	347 525	311 289	330 501
Finance Management	2 600					-	2 600	2 800	3 000
EPWP Incentive	1 681					-	1 681		
Disaster Relief Grant	596			(596)		(596)	-		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total Operating Transfers and Grants	293 916	-	-	57 890	-	57 890	351 806	314 089	333 501
Capital Transfers and Grants									
National Government:	74 561	-	-	(5 000)	-	(5 000)	69 561	77 207	72 606
Municipal Infrastructure Grant (MIG)	54 561					-	54 561	59 207	62 606
Integrated National Electrification Grant	20 000			(5 000)		(5 000)	15 000	18 000	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Total Capital Transfers and Grants	74 561	-	-	(5 000)	-	(5 000)	69 561	77 207	72 606
TOTAL RECEIPTS OF TRANSFERS & GRANTS	368 477	-	-	52 890	-	52 890	421 367	391 296	406 107

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2020/21							Budget	Budget
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	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	-	-	57 890	-	57 890	351 806	314 089	333 501
Local Government Equitable Share	289 039			58 486		58 486	347 525	311 289	330 501
Finance Management	2 600					-	2 600	2 800	3 000
EPWP Incentive	1 681					-	1 681		
Disaster Relief Grant	596			(596)		(596)	-		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total operating expenditure of Transfers and Grants:	293 916	-	-	57 890	-	57 890	351 806	314 089	333 501
Capital expenditure of Transfers and Grants									
National Government:	74 561	-	-	(5 000)	-	(5 000)	69 561	77 207	72 606
Municipal Infrastructure Grant (MIG)	54 561					-	54 561	59 207	62 606
Intergrated National Electrification Grant	20 000			(5 000)		(5 000)	15 000	18 000	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Total capital expenditure of Transfers and Grants	74 561	-	-	(5 000)	-	(5 000)	69 561	77 207	72 606
Total capital expenditure of Transfers and Grants	368 477	-	-	52 890	-	52 890	421 367	391 296	406 107

Increase of R58, 486 million emanates from equitable share additional funding, and reduction of R596 thousand emanates from correction of disaster grant that wasn't received and gazetted. R5, 000 million (INEP) was reduced from the R20, 000 million initial allocated grant.

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	Multi-year capital	Nat. or Prov. Govt	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			57 890		57 890	351 806	314 089	333 501
Conditions met - transferred to revenue	293 916	-	-	57 890	-	57 890	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	-	-	57 890	-	57 890	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			(5 000)		(5 000)	69 561	77 207	72 606
Conditions met - transferred to revenue	74 561	-	-	(5 000)	-	(5 000)	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	-	-	(5 000)	-	(5 000)	69 561	77 207	72 606
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	368 477	-	-	52 890	-	52 890	421 367	391 296	406 107
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

Table SB 11: Adjustment Budget – Councilors and Staff Members

Summary of remuneration	Budget Year 2020/21									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	15 692								15 692	0.0%
Pension and UIF Contributions	1 761								1 761	0.0%
Medical Aid Contributions	340								340	0.0%
Motor Vehicle Allowance	5 622								5 622	0.0%
Cellphone Allowance	2 877								2 877	
Housing Allowances	–								–	
Other benefits and allowances	234								234	
Sub Total - Councillors	26 525	–			–		–	–	26 525	0.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	6 540								6 540	0.0%
Pension and UIF Contributions	202								202	0.0%
Medical Aid Contributions	85								85	0.0%
Overtime	–								–	
Performance Bonus	–								–	
Motor Vehicle Allowance	791								791	0.0%
Cellphone Allowance	–						103	103	103	#DIV/0!
Housing Allowances	–								–	
Other benefits and allowances	376								376	
Payments in lieu of leave	–								–	
Long service awards	–								–	
Post-retirement benefit obligations	–								–	
Sub Total - Senior Managers of Municipality	7 993	–	–		–		103	103	8 096	1.3%
Other Municipal Staff										
Basic Salaries and Wages	99 984								99 984	0.0%
Pension and UIF Contributions	26 133								26 133	0.0%
Medical Aid Contributions	8 477					121		121	8 598	1.4%
Overtime	974								974	0.0%
Performance Bonus	–								–	
Motor Vehicle Allowance	12 848					107		107	12 955	0.8%
Cellphone Allowance	102					50		50	152	48.7%
Housing Allowances	17					8		8	25	
Other benefits and allowances	12 488					479		479	12 967	
Payments in lieu of leave	–								–	
Long service awards	733								733	0.0%
Post-retirement benefit obligations	–								–	
Sub Total - Other Municipal Staff	161 756	–	–	–	–	764	–	764	162 520	0.5%
TOTAL MANAGERS AND STAFF	169 749	–	–	–	–	764	103	867	170 616	0.5%

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	1 711				-	10 861			30 871			6 381	49 824	49 824	46 441	48 578
Vote 2 - Municipal Manager	6 547					9 821			22 916			9 678	48 962	48 962	41 091	43 981
Vote 3 - Budget and Treasury	9 062	4 103	3 969	3 868	3 318	8 714	3 397	3 280	15 458	3 280	4 714	11 131	74 294	74 294	69 408	73 672
Vote 4 - Corporate Services	7 388		1			11 082		0	25 857			7 964	52 292	52 292	46 367	48 500
Vote 5 - Community Services	15 279	6 347	5 400	3 793	12 780	19 525	4 351	8 250	35 874	9 197	9 383	16 329	146 509	146 509	144 075	153 595
Vote 6 - Technical Services	49 680	8 913	8 645	9 016	13 139	42 484	8 639	16 688	57 101	9 346	8 734	14 242	246 627	246 627	253 636	257 151
Vote 7 - Development Planning	2 439	413	10	14	638	3 635	21	744	8 321	31	29	1 823	18 118	18 118	15 325	16 030
Vote 8 - Executive Support	2 592					4 908			12 133			2 759	22 392	22 392	23 536	24 619
Total Revenue by Vote	94 698	19 776	18 023	16 692	29 875	111 030	16 408	28 961	208 531	21 854	22 861	70 309	659 019	659 019	639 880	666 126
Expenditure by Vote																
Vote 1 - Executive and Council	3 924	3 333	4 162	3 220	3 377	3 942	3 398	3 330	3 110	3 248	3 645	6 099	44 788	44 788	43 656	45 642
Vote 2 - Municipal Manager	2 446	5 307	3 000	2 970	2 353	3 763	3 608	2 301	2 575	2 957	2 366	14 592	48 238	48 238	40 969	42 854
Vote 3 - Budget and Treasury	8 055	6 476	8 428	3 365	3 683	8 851	3 544	4 509	3 395	3 738	4 756	16 771	75 570	75 570	60 906	63 708
Vote 4 - Corporate Services	4 656	3 866	2 718	2 692	2 862	3 742	2 833	2 648	2 815	2 923	2 788	2 319	36 863	36 863	38 248	40 008
Vote 5 - Community Services	8 133	8 036	8 165	8 021	7 883	10 820	7 870	7 883	8 057	8 186	7 901	12 593	103 549	103 549	103 178	106 965
Vote 6 - Technical Services	16 303	15 657	16 282	15 478	17 406	18 694	17 532	17 170	17 790	17 097	17 298	32 635	219 343	219 343	215 258	229 343
Vote 7 - Development Planning	1 344	951	993	860	923	1 235	1 069	852	835	920	853	630	11 465	11 465	10 016	10 477
Vote 8 - Executive Support	1 214	1 201	1 228	1 404	1 197	2 248	1 229	1 800	1 222	1 311	1 192	2 389	17 635	17 635	17 709	18 523
Total Expenditure by Vote	46 075	44 827	44 976	38 011	39 685	53 296	41 084	40 492	39 800	40 379	40 799	88 029	557 452	557 452	529 941	557 519
Surplus/ (Deficit)	48 624	(25 051)	(26 953)	(21 319)	(9 810)	57 734	(24 675)	(11 531)	168 731	(18 525)	(17 938)	(17 720)	101 567	101 567	109 939	108 607

Special Adjustment budget 2020/21

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	29 911	4 103	3 969	3 868	3 318	49 301	3 397	3 280	116 372	3 280	4 714	39 833	265 347	265 347	243 227	255 487	
Executive and council	2 690					12 329			34 297			8 181	57 497	57 497	52 584	55 003	
Finance and administration	25 577	4 103	3 969	3 868	3 318	34 506	3 397	3 280	76 321	3 280	4 714	28 628	194 961	194 961	180 325	189 691	
Internal audit	1 644					2 466			5 754			3 024	12 888	12 888	10 318	10 793	
Community and public safety	7 490	4 454	4 379	3 923	9 894	12 246	3 311	7 477	14 284	8 438	7 498	17 277	100 671	100 671	99 862	105 455	
Community and social services	1 117	13	12	15	18	1 686	19	14	3 913	8	1	8 668	15 485	15 485	11 502	13 031	
Sport and recreation	2 765	1	9		0	4 131	6		4 236		7	3 857	15 012	15 012	14 958	15 646	
Public safety	3 607	4 441	4 358	3 908	9 875	6 428	3 286	7 463	6 135	8 429	7 490	4 753	70 174	70 174	73 402	76 778	
Housing																	
Health																	
Economic and environmental services	32 707	1 287	420	1 273	2 914	33 136	441	897	47 181	181	1 309	9 997	131 744	131 744	130 795	140 380	
Planning and development	3 651	413	10	14	638	5 453	21	744	12 563	31	29	4 053	27 619	27 619	22 932	24 987	
Road transport	29 056	875	411	1 259	2 276	27 333	420	154	33 587	150	1 280	5 795	102 596	102 596	105 445	111 863	
Environmental protection						350			1 030			149	1 529	1 529	2 419	3 530	
Trading services	21 806	9 531	9 255	9 627	13 750	16 347	9 259	17 307	25 271	9 955	9 340	9 810	161 258	161 258	165 996	164 804	
Energy sources	17 430	8 769	8 501	8 873	12 995	10 166	8 495	16 544	11 852	9 202	8 591	5 731	127 150	127 150	133 802	131 129	
Water management																	
Waste water management																	
Waste management	4 375	762	753	754	754	6 181	763	763	13 419	753	749	4 079	34 107	34 107	32 195	33 676	
Other																	
Total Revenue - Functional	91 913	19 376	18 023	18 692	29 875	111 030	16 408	28 961	203 107	21 854	22 861	76 918	659 019	659 019	639 880	666 126	
Expenditure - Functional																	
Governance and administration	23 080	21 787	21 251	15 142	15 148	24 142	16 441	16 184	15 130	15 406	15 891	43 482	243 085	243 085	219 928	229 950	
Executive and council	4 313	3 709	4 767	3 622	3 850	4 579	3 802	3 842	3 566	3 749	4 040	12 495	56 334	56 334	51 497	53 843	
Finance and administration	17 609	15 937	15 689	10 769	11 030	19 256	11 322	11 944	11 224	11 312	11 531	30 582	178 206	178 206	159 493	166 758	
Internal audit	1 159	2 142	795	751	268	307	1 317	397	340	345	320	404	8 545	8 545	8 938	9 349	
Community and public safety	5 038	5 522	5 432	5 367	5 645	4 024	5 541	5 441	5 328	4 444	5 511	9 481	66 774	66 774	69 121	72 191	
Community and social services	742	643	807	619	911	692	802	723	601	555	611	2 973	10 680	10 680	8 026	8 395	
Sport and recreation	957	999	763	861	891	699	886	866	877	873	1 065	2 613	12 348	12 348	11 190	11 704	
Public safety	3 339	3 881	3 863	3 887	3 843	2 633	3 853	3 852	3 849	3 016	3 835	3 895	43 745	43 745	49 905	52 091	
Housing																	
Health																	
Economic and environmental services	9 027	7 730	7 981	9 197	8 137	9 730	7 883	7 589	8 475	7 558	7 590	12 644		103 541	99 116	103 675	
Planning and development	1 818	1 515	1 306	1 264	1 261	1 836	1 501	1 191	1 306	1 240	1 196	1 136		16 571	15 357	16 063	
Road transport	7 159	6 167	6 627	7 883	6 829	7 816	6 330	6 351	7 120	6 261	6 347	11 451		86 341	83 112	86 935	
Environmental protection	50	47	48	49	47	79	52	47	48	57	47	57		629	648	677	
Trading services	9 584	10 114	10 569	10 506	11 255	12 685	11 612	11 778	12 067	12 170	12 123	19 589	144 052	144 052	141 777	151 703	
Energy sources	7 458	7 987	8 296	8 356	9 264	9 792	9 617	9 757	9 839	9 961	10 119	16 064	116 511	116 511	117 368	127 021	
Water management																	
Waste water management																	
Waste management	2 126	2 127	2 273	2 150	1 991	2 892	1 996	2 021	2 227	2 210	2 004	3 525		27 541	24 409	24 682	
Other																	
Total Expenditure - Functional	46 729	45 153	45 233	40 211	40 185	50 581	41 478	40 992	41 000	39 579	41 116	85 196	453 911	557 452	529 941	557 519	
Surplus/ (Deficit) 1.	45 184	(25 777)	(27 209)	(21 519)	(10 310)	60 450	(25 070)	(12 031)	162 107	(17 725)	(18 255)	(8 278)	205 108	101 567	109 939	108 607	

Special Adjustment budget 2020/21

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	3 195	3 195	3 195	3 195	3 195	3 195	3 195	3 195	3 195	3 195	3 195	3 195	38 345	38 345	40 109	41 954	
Service charges - electricity revenue	8 495	8 495	8 495	8 495	8 495	8 495	8 495	8 495	8 495	8 495	8 495	8 495	101 945	101 945	106 634	111 540	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	744	744	744	744	744	744	744	744	744	744	744	744	8 928	8 928	9 339	9 768	
Rental of facilities and equipment	102	102	102	102	102	102	102	102	102	102	102	102	1 220	1 220	1 276	1 335	
Interest earned - external investments	264	329	492	389	-	343	111	-	392	-	722	-	3 042	3 042	3 182	3 328	
Interest earned - outstanding debtors	304	840	264	633	94	783	79	626	682	766	699	886	6 656	6 656	6 962	7 283	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 602	4 447	4 364	3 256	5 645	9 434	3 292	7 473	6 141	8 444	7 491	6 654	70 242	70 242	73 473	76 853	
Licences and permits	165	1 025	267	1 016	932	1 061	271	56	86	79	1 135	252	6 344	6 344	6 635	6 941	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	120 433	4 256	-	-	543	89 999	-	1 549	77 136	-	-	57 890	351 806	351 806	314 089	333 501	
Other revenue	110	114	58	68	76	117	78	67	58	66	57	61	931	931	974	1 018	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	137 414	23 547	17 982	17 899	19 826	114 274	16 367	22 306	97 032	21 891	22 640	78 280	589 458	589 458	562 673	593 520	
Expenditure By Type																	
Employee related costs	13 242	13 242	13 242	13 242	13 242	24 082	13 242	13 242	13 242	13 242	13 242	14 110	170 616	170 616	177 557	185 725	
Remuneration of councillors	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 511	26 525	26 525	27 745	29 021	
Debt impairment	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	42 658	42 658	49 850	52 143	
Depreciation & asset impairment	4 514	4 514	4 514	4 514	4 514	4 514	4 514	4 514	4 514	4 514	4 514	5 514	55 163	55 163	56 655	59 261	
Finance charges	231	203	190	170	140	130	50	40	30	-	-	-	1 184	1 184	83	15	
Bulk purchases	5 406	6 540	7 090	7 110	8 060	8 012	8 300	8 559	8 410	8 760	8 800	9 000	94 047	94 047	98 937	107 743	
Other materials	3 129	1 460	1 506	825	1 664	1 418	1 625	1 050	1 797	852	966	13 101	29 393	29 393	18 753	19 616	
Contracted services	4 868	8 869	9 104	3 526	2 833	8 207	3 783	4 177	3 045	3 572	3 850	25 593	81 427	81 427	57 320	59 107	
Transfers and subsidies	297	247	247	267	247	247	577	347	247	247	247	247	3 468	3 468	3 605	3 747	
Other expenditure	8 233	3 597	2 928	2 202	2 830	3 077	2 838	2 407	4 361	3 036	3 025	14 436	52 971	52 971	39 436	41 140	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	45 658	44 411	44 560	37 594	39 268	55 425	40 667	40 075	41 383	39 962	40 382	88 067	557 452	557 452	529 941	557 519	
Surplus/(Deficit)	91 756	(20 864)	(26 578)	(19 696)	(19 441)	58 849	(24 300)	(17 769)	55 649	(18 071)	(17 742)	(9 787)	32 006	32 006	32 732	36 001	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	30 968	-	(5 000)	-	4 500	18 468	-	7 500	13 125	-	-	-	-	69 561	77 207	72 606	
Transfers and subsidies - capital																	
Transfers and subsidies - capital (in-kind - all)																	
Surplus/(Deficit) after capital transfers & contributions	122 724	(20 864)	(31 578)	(19 696)	(14 941)	77 317	(24 300)	(10 269)	68 774	(18 071)	(17 742)	(9 787)	32 006	101 567	109 939	108 607	

Special Adjustment budget 2020/21

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	2 237	2 297	2 236	2 237	2 234	2 239	2 246	2 260	2 216	2 237	2 224	2 180	26 841	26 841	28 076	29 367		
Service charges - electricity revenue	7 356	7 335	7 341	7 251	7 561	7 681	7 131	7 021	7 391	7 591	7 389	7 644	88 692	88 692	92 772	97 039		
Service charges - water revenue																		
Service charges - sanitation revenue																		
Service charges - refuse	455	454	455	458	459	470	490	460	459	484	464	340	5 446	5 446	5 697	5 959		
Rental of facilities and equipment	72	72	72	71	73	73	72	71	72	71	72	70	860	860	899	941		
Interest earned - external investments	264	329	492	389	-	343	111	-	392	-	722	-	3 042	3 042	3 182	3 328		
Interest earned - outstanding debtors	110	99	130	80	111	159	81	70	82	60	210	140	1 331	1 331	1 392	1 457		
Dividends received																		
Fines, penalties and forfeits	851	891	981	1 061	1 061	1 181	1 298	981	821	931	991	1 084	12 134	12 134	12 554	12 994		
Licences and permits	165	1 025	267	1 016	932	1 061	271	56	86	79	1 135	252	6 344	6 344	6 635	6 941		
Agency services																		
Transfers and Subsidies - Operational	120 433	4 256	-	-	543	89 999	-	1 549	77 136	58 486	-	(596)	351 806	351 806	314 089	333 501		
Other revenue	78	70	89	65	81	74	60	76	90	62	100	88	931	931	974	1 018		
Cash Receipts by Source	132 020	16 828	12 063	12 627	13 054	103 280	11 759	12 543	88 744	70 000	13 306	11 203	497 427	497 427	466 270	492 544		
Other Cash Flows by Source																		
Transfers and subsidies - capital	31 301	-	(5 000)	-	6 263	17 355	-	4 263	15 378	-	-	-	69 561	69 561	77 207	72 606		
Transfers and subsidies - capital																		
Proceeds on Disposal of Fixed and Intangible Assets				236		190		126		236		(787)						
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	163 321	16 702	7 063	12 804	19 221	120 825	11 714	16 932	104 060	70 236	13 268	10 344	566 988	566 488	542 997	564 630		
Cash Payments by Type																		
Employee related costs	13 242	13 242	13 242	13 242	13 242	24 082	13 242	13 242	13 242	13 242	13 242	14 110	170 616	170 616	177 557	185 725		
Remuneration of councillors	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 511	26 525	26 525	27 745	29 021		
Finance charges	231	203	190	170	140	130	50	40	30				1 184	1 184	83	15		
Bulk purchases - Electricity	5 406	6 540	7 090	7 110	8 060	8 012	8 300	8 559	8 410	8 760	8 800	9 000	94 047	94 047	98 937	107 743		
Bulk purchases - Water & Sewer																		
Other materials	821	520	487	597	621	866	953	756	926	757	966	6 565	14 833	14 833	12 707	13 522		
Contracted services	4 868	8 869	9 104	3 526	2 833	8 207	3 783	4 177	3 045	3 572	3 850	25 593		81 427	57 320	59 107		
Transfers and grants - other municipalities																		
Transfers and grants - other	297	247	247	267	247	247	577	347	247	247	247	247		3 468	3 605	3 747		
Other expenditure	8 233	3 597	2 928	2 202	2 830	3 077	2 838	2 407	4 361	3 036	3 025	14 436	52 971	52 971	39 436	41 140		
Cash Payments by Type	35 281	35 402	35 472	29 298	30 157	46 804	31 926	31 713	32 444	31 798	32 314	72 463	360 175	445 070	417 391	440 021		
Other Cash Flows/Payments by Type																		
Capital assets	6 265	5 466	6 525	6 985	8 799	7 549	8 127	6 265	7 965	6 846	7 987	8 814	87 593	87 593	93 994	94 483		
Repayment of borrowing	862	871	880	890	899	909	918	928	938	948	958		10 980	10 980	2 489	-		
Other Cash Flows/Payments																		
Total Cash Payments by Type	42 408	41 739	42 878	37 173	39 855	55 261	40 971	38 906	41 347	39 591	41 258	82 255	458 748	543 643	513 874	534 504		
NET INCREASE/(DECREASE) IN CASH HELD	120 913	(25 037)	(35 815)	(24 369)	(20 634)	65 563	(29 257)	(21 975)	62 712	30 644	(27 990)	(71 912)	108 240	22 845	29 123	30 126		
Cash/cash equivalents at the month/year beginning:	10 995	131 908	106 871	71 056	46 687	26 053	91 616	62 359	40 385	103 097	133 741	105 751		10 995	33 839	62 963		
Cash/cash equivalents at the month/year end:	131 908	106 871	71 056	46 687	26 053	91 616	62 359	40 385	103 097	133 741	105 751	33 839		33 839	62 963	93 089		

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

Description - Municipal Vote	Budget Year 2020/21												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
Multi-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	300				50	300		200		100	100	1 050	650	1 000	
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	1 200	500	1 100	1 200		3 689		1 200	1 353	1 498	-	(3 600)	8 140	40 910	70 948
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	1 500	500	1 100	1 200	50	3 689	300	1 200	1 553	1 498	100	(3 500)	9 190	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	-	-	150	-	-	210	-	-	-	-	-	140	500	3 335	435
Vote 5 - Community Services	-	-	450	340	300	360		150			200	400	2 200	-	-
Vote 6 - Technical Services	4 811	5 211	4 065	6 138	3 596	7 929	3 925	4 820	4 589	7 630	12 026	7 299	72 039	59 549	25 000
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	4 811	5 211	4 665	6 478	4 246	8 499	3 925	4 970	4 589	7 630	12 226	7 839	75 089	62 884	25 435
Total Capital Expenditure	6 311	5 711	5 765	7 678	4 296	12 188	4 225	6 170	6 142	9 128	12 326	4 339	84 280	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 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
Capital Expenditure - Functional															
Governance and administration	450	-	-	-	250	-	300	-	200	-	300	400	1 900	3 985	1 435
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	450	-	-	-	250	-	300	-	200	-	300	400	1 900	3 985	1 435
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	750	340	300	160	-	150	-	-	200	300	2 200	-	-
Community and social services	-	-	150	-	300	-	-	150	-	-	-	-	600	-	-
Sport and recreation	-	-	-	340	-	160	-	-	-	-	200	300	1 000	-	-
Public safety	-	-	600	-	-	-	-	-	-	-	-	-	600	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	4 731	4 370	4 585	5 038	1 100	6 688	2 841	4 800	5 453	7 848	9 930	7 445	64 830	80 647	83 302
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	4 731	4 370	4 585	5 038	1 100	6 688	2 841	4 800	5 453	7 848	9 930	7 445	64 830	80 647	83 302
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	1 256	-	3 527	925	6 598	2 660	-	1 255	-	754	1 254	(2 880)	15 350	19 812	12 647
Energy sources	1 256	-	3 527	925	6 598	2 660	-	1 255	-	754	1 254	(2 880)	15 350	19 812	12 647
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	6 438	4 370	8 862	6 303	8 248	9 508	3 141	6 205	5 653	8 602	11 684	5 265	84 280	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	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	20 000	-	-	-	-	(5 000)	-	(5 000)	15 000	19 812	21 647
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	9 000
Roads											9 000
Road Structures											
Road Furniture											
Electrical Infrastructure	20 000	-	-	-	-	(5 000)	-	(5 000)	15 000	19 812	12 647
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks	20 000					(5 000)		(5 000)	15 000	19 812	12 647
LV Networks											
Capital Spares											
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Pump Station											
Reticulation											
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 339	-	-	-	-	-	-	-	2 339	-	-
Operational Buildings	2 339	-	-	-	-	-	-	-	2 339	-	-
Municipal Offices	600								600		
Workshops	1 739								1 739		
Computer Equipment	250	-	-	-	-	-	-	-	250	150	500
Computer Equipment	250								250	150	500
Furniture and Office Equipment	800	-	-	-	-	-	-	-	800	500	500
Furniture and Office Equipment	800								800	500	500
Machinery and Equipment	1 200	-	-	-	-	-	-	-	1 200	435	435
Machinery and Equipment	1 200								1 200	435	435
Transport Assets											
Total Capital Expenditure on new assets to be adjusted	24 589	-	-	-	-	(5 000)	-	(5 000)	19 589	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	Budget Year+2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	46 940	-	-	-	-	-	-	-	46 940	34 630	36 550
Roads Infrastructure	39 222	-	-	-	-	-	-	-	39 222	24 640	36 550
Roads	39 222								39 222	22 565	34 584
Road Structures									-	-	
Road Furniture									-	2 075	1 966
Capital Spares									-	-	
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-	
HV Substations									-	-	
HV Switching Station									-	-	
HV Transmission Conductors									-	-	
MV Substations									-	-	
MV Switching Stations									-	-	
MV Networks									-	-	
LV Networks									-	-	
Capital Spares									-	-	
Solid Waste Infrastructure	7 719	-	-	-	-	-	-	-	7 719	9 990	-
Landfill Sites	7 719								7 719	9 990	
Waste Transfer Stations									-	-	
Waste Processing Facilities									-	-	
Waste Drop-off Points									-	-	
Waste Separation Facilities									-	-	
Electricity Generation Facilities									-	-	
Capital Spares									-	-	
Capital Spares									-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-	
Core Layers									-	-	
Distribution Layers									-	-	
Capital Spares									-	-	
Community Assets	600	-	-	-	-	-	-	-	600	-	-
Community Facilities	600	-	-	-	-	-	-	-	600	-	-
Halls									-	-	
Centres									-	-	
Theatres									-	-	
Libraries									-	-	
Cemeteries/Crematoria	600								600		
Police									-	-	
Capital Spares									-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	2 900	-
Operational Buildings	-	-	-	-	-	-	-	-	-	2 900	-
Municipal Offices									-	2 900	
Housing	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	47 540	-	-	-	-	-	-	-	47 540	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	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	9 729	-	-	-	-	8 043	-	8 043	17 772	9 630	9 550
Roads Infrastructure	4 892	-	-	-	-	2 892	(2 000)	892	5 783	4 571	4 258
Roads	4 892	-	-	-	-	2 892	(2 000)	892	-	4 571	4 258
Road Structures											
Road Furniture											
Capital Spares											
Electrical Infrastructure	1 845	-	-	-	-	2 845	1 000	3 845	5 689	1 929	2 018
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks	1 845					2 845	1 000	3 845	5 689	1 929	2 018
LV Networks											
Capital Spares											
Solid Waste Infrastructure	2 993	-	-	-	-	2 307	1 000	3 307	6 300	3 131	3 275
Landfill Sites	2 993					2 307	1 000	3 307	6 300	3 131	3 275
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Community Assets	306	-	-	-	-	1 500	-	1 500	1 806	320	335
Community Facilities	306					1 500		1 500	1 806	320	335
Testing Stations											
Libraries											
Cemeteries/Crematoria											
Police											
Parks	306					1 500		1 500	1 806	320	335
Public Open Space											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage assets											
Historic Buildings											
Works of Art											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets	1 845	-	-	-	-	1 845	-	1 845	3 690	1 930	2 019
Operational Buildings	1 845	-	-	-	-	1 845	-	1 845	3 690	1 930	2 019
Municipal Offices	1 845					1 845		1 845	3 690	1 930	2 019
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Intangible Assets	425	-	-	-	-	-	-	-	425	444	465
Servitudes											
Licences and Rights	425								425	444	465
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications	425								425	444	465
Load Settlement Software Applications											
Unspecified											
Furniture and Office Equipment											
Furniture and Office Equipment											
Machinery and Equipment	1 214	-	-	-	-	1 149	-	1 149	2 364	1 270	1 328
Machinery and Equipment	1 214					1 149		1 149	2 364	1 270	1 328
Transport Assets	1 854	-	-	-	-	1 184	-	1 184	3 038	1 940	2 029
Transport Assets	1 854					1 184		1 184	3 038	1 940	2 029
Total Repairs and Maintenance Expenditure to be adjusted	15 373	-	-	-	-	13 722	-	13 722	29 095	15 534	15 726

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

Description	Budget Year 2020/21									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class											
Infrastructure	40 059	–	–	–	–	–	–	–	40 059	40 214	41 699
Roads Infrastructure	29 935	–	–	–	–	–	–	–	29 935	30 536	32 446
Roads	29 935	–	–	–	–	–	–	–	29 935	30 536	32 446
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure	3 953	–	–	–	–	–	–	–	3 953	3 779	3 613
Drainage Collection											
Storm water Conveyance	3 953								3 953	3 779	3 613
Attenuation											
Electrical Infrastructure	5 501	–	–	–	–	–	–	–	5 501	5 259	5 028
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks	5 501								5 501	5 259	5 028
LV Networks											
Capital Spares											
Solid Waste Infrastructure	670	–	–	–	–	–	–	–	670	641	612
Landfill Sites	670	–	–	–	–	–	–	–	670	641	612
Community Assets	3 108	–	–	–	–	–	–	–	3 108	2 971	2 841
Community Facilities	3 108	–	–	–	–	–	–	–	3 108	2 971	2 841
Halls											
Testing Stations											
Libraries											
Cemeteries/Crematoria	3 108								3 108	2 971	2 841
Police											
Purvs											
Public Open Space											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments											
Historic Buildings											
Other assets	500	–	–	–	–	–	–	–	500	478	457
Operational Buildings	500	–	–	–	–	–	–	–	500	478	457
Municipal Offices	500	–	–	–	–	–	–	–	500	478	457
Intangible Assets	402	–	–	–	–	–	–	–	402	385	368
Servitudes											
Licences and Rights	402	–	–	–	–	–	–	–	402	385	368
Computer Software and Applications	402	–	–	–	–	–	–	–	402	385	368
Load Settlement Software Applications											
Unspecified											
Computer Equipment	1 616	–	–	–	–	–	–	–	1 616	1 545	1 477
Computer Equipment	1 616	–	–	–	–	–	–	–	1 616	1 545	1 477
Furniture and Office Equipment	3 390	–	–	–	–	–	–	–	3 390	4 240	4 899
Furniture and Office Equipment	3 390	–	–	–	–	–	–	–	3 390	4 240	4 899
Machinery and Equipment	2 316	–	–	–	–	–	–	–	2 316	2 214	2 117
Machinery and Equipment	2 316	–	–	–	–	–	–	–	2 316	2 214	2 117
Transport Assets	3 772	–	–	–	–	–	–	–	3 772	4 607	5 404
Transport Assets	3 772	–	–	–	–	–	–	–	3 772	4 607	5 404
Total Depreciation to be adjusted	55 163	–	–	–	–	–	–	–	55 163	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	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure	16 150	-	-	-	-	-	-	-	16 150	46 017	37 752
Roads Infrastructure	16 150	-	-	-	-	-	-	-	16 150	46 017	37 752
Roads	16 150								16 150	46 017	37 752
Road Structures									-	-	-
Road Furniture									-	-	-
Capital Spares									-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-	-
HV Substations									-	-	-
HV Switching Station									-	-	-
HV Transmission Conductors									-	-	-
MV Substations									-	-	-
Community Assets	1 000	-	-	-	-	-	-	-	1 000	-	-
Community Facilities	1 000	-	-	-	-	-	-	-	1 000	-	-
Halls									-	-	-
Centres									-	-	-
Crèches									-	-	-
Clinics/Care Centres									-	-	-
Fire/Ambulance Stations									-	-	-
Testing Stations									-	-	-
Libraries									-	-	-
Cemeteries/Crematoria									-	-	-
Police									-	-	-
Purvis	1 000								1 000		
Public Open Space									-	-	-
Nature Reserves									-	-	-
Public Ablution Facilities									-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-	-
Outdoor Facilities									-	-	-
Capital Spares									-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-	-
Historic Buildings									-	-	-
Works of Art									-	-	-
Conservation Areas									-	-	-
Other Heritage									-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses									-	-	-
Solid Waste Licenses									-	-	-
Computer Software and Applications									-	-	-
Load Settlement Software Applications									-	-	-
Unspecified									-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	17 150	-	-	-	-	-	-	-	17 150	46 017	37 752

Table SB 19: Adjustment Budget – List of Capital Projects

Municipal Vote	Program/Project description	Type	Asset Class	Asset Sub-Class	2018/19 Medium Term Revenue & Expenditure			
					Budget Year 2020/21	Adjusted 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Technical Services	Electrification of Mashemong	New	Infrastructure	Electrical Infrastructure	10 494	10 494	–	–
Technical Services	Electrification of Ntswelmutse	New	Infrastructure	Electrical Infrastructure	2 430	2 430	–	–
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	16 000	–	–
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	511	–	–
Technical Services	Kgapamadi road(MIG)	Renewal	Infrastructure	Roads Infrastructure	5 500	5 500	–	–
Technical Services	Tambo Road Construction(MIG)	New	Infrastructure	Roads Infrastructure	9 581	9 581	–	–
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	900	6 100	–
Technical Services	Upgrading of Ngolovane access road to Sibisi school(Int)	Upgrade	Infrastructure	Roads Infrastructure	–	–	700	12 000
Community Services	Grobiersdal Landfill site (MIG)	Upgrade	Community assets	Waste Management	7 719	7 719	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 Mogaugng 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	350	–	–
Technical Services	Fencing of Groblersdal Substation	New	Infrastructure	Electrical Infrastructure	–	–	300	–
Technical Services	Machinery and Equipment(tools)	New	Machinery and Equipment	Machinery and Equipment	500	500	435	435
Technical Services	Grobiersdal 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	Installation 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	1 000	–	–
Community Services	Control Room Traffic	New	Community assets	Operational building	600	600	–	–
Human Resource	Construction of record room	Renewal	Municipal building	Operational building	–	–	2 900	–
Community Services	Fencing of Elandsdoorn Cemetery	New	Community assets	Cemeteries/Crematoria	600	600	–	–
Technical Services	Development of workshop	New	Other Assets	Operational building	1 739	1 739	–	–
Finance	FORKLIFT	New	Machinery and Equipment	Machinery and Equipment	350	350	–	–
Total Capital Expenditure					89 280	84 280	104 444	97 383

Projects adjusted:

- Electrification of Masakaneng was adjusted downwards with R5, 100 million to 0.
- Electrification of Zumapark was adjusted upwards with R100 thousands to R2, 076 million.

Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Special 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.

Municipal Manager of ~~Elias Motsoledi Local Municipality~~ (LIM472)

Signature  ~~Elias Motsoledi Local Municipality~~

Date 15/10/2020 ~~2020~~ 2020

Municipal Manager