



**FETAKGOMO TUBATSE  
LOCAL MUNICIPALITY**

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**FETAKGOMO TUBATSE LOCAL  
MUNICIPALITY  
Adjustment Budget- August 2018  
2018/19 – 2020/21**

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- **At Municipal website**

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**Municipal Manager's Quality certification**

I **Busane NP**, Municipal Manager of Fetakgomo Tubatse Municipality, hereby certify that the adjustment budget has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act and that it is consistent with the Integrated Development Plan

Print name: Busane NP

Municipal Manager of Fetakgomo Tubatse Municipality

Signature : [Handwritten Signature]

Date : 09/08/2018

**1.2 Council Resolution**

- 12.1.1 That Exco supports and recommend to Council the adjustment budget for 2018/19 financial year for approval as follows:
- 12.1.2 Total revenue be adjusted from at R670 million, increasing to R723 million and increasing to R793 million for the MTREF period
- 12.1.3 Total operational expenditure be adjusted from at R579 million to R 524 million, increasing to R549 million and increasing to R579 million for the MTREF period,
- 12.1.4 Total capital expenditure be adjusted from R 194 million to R 181 million, reducing to R146 million and increasing to R160 million for the MTREF period,
- 12.1.5 That the adjusted budget for the financial year 2018/19 be submitted to National and Provincial Treasury and relevant stakeholders in the prescribed format.
- 12.1.6 That the adjusted budget for 2018/19 be placed on the Fetakgomo Tubatse Municipality website as prescribed by MFMA section 75(1).

### **1.3 BACKGROUND AND LEGISLATIVE FRAMEWORK**

This adjustment budget has been compiled in terms of section 28 of the MFMA, the Municipal Budgeting and Reporting Regulation (MBRR) notice no 31804 of 2009, the provisions of the MFMA, the provisions of the MSA and various budget circulars which guide the process, content and the format of municipal budgets.

In terms of section 28 of the MFMA, (1) a municipality may revise an approved annual budget through an adjustment budget.

(1) An adjustment budget-

- a) Must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;
- b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) May within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the Municipality;
- d) May authorise the Utilisation of projected savings in one vote towards spending under another vote;
- e) May authorise the spending of funds that were unspent at the end of the past financial year where under expenditure could not reasonably have been unforeseen at the time to include projected roll overs when the annual budget for the current year was approved by the Council;
- f) May correct any errors in the Annual Budget; and
- g) May provide for any other expenditure within the prescribed framework.

Section 29 (1) further states that the Mayor of a Municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

If such adjustment budget is not passed within 60 days after the expenditure was incurred, the expenditure is Unauthorised.

Fetakgomo Tubatse Local Municipality adopted the budget and its budget related policies on 29 May 2018 with item number SC51/2018.

The municipality held a meeting with National Treasury and Minister of Cooperative Governance and Traditional Affairs on the 19 June 2018 regarding uncertainty of investment held in VBS bank.. The municipality was advice to adjust revenue and expenditure downwards as this investment were considered in the adoption of the 2018/19 annual budget.

**Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

**1.3 OVERVIEW OF ADJUSTMENT BUDGET**

• **Summary of the adjustment budget**

AREA	CURRENT YEAR BUDGET 2018/2019			ESTIMATE YEAR 2019/2020	ESTIMATE YEAR 2020/2021
	ORIGINAL BUDGET	ADJUSTED BUDGET	FULLYEAR FORECAST		
TOTALREVENUE	670,259,455	670,259,455	670,259,455	723,559,241	793,248,579
TOTALEXPENDITURE	(579,793,862)	(524,463,821)	(524,463,821)	(549,814,833)	(579,599,152)
CAPEX - OWN FUNDS	(96,870,000)	(87,680,000)	(87,680,000)	(57,076,500)	(56,404,405)
CAPEX MIG	(82,638,000)	(78,506,100)	(78,506,100)	(80,150,550)	(84,702,000)
CAPEX INEP	(15,000,000)	(15,000,000)	(15,000,000)	(9,600,000)	(19,200,000)
TOTAL CAPEX	(194,508,000)	(181,186,100)	(181,186,100)	(146,827,050)	(160,306,405)
<b>SURPLUS/(DEFICIT)</b>	<b>(104,042,407)</b>	<b>(35,390,466)</b>	<b>(35,390,466)</b>	<b>26,917,358</b>	<b>53,343,022</b>

- Total revenue will remain unchanged for the 2018/19 adjusted budget.
- Total expenditure was adjusted from R579 million to R524 million,
- Total capital expenditure was adjusted from R194 million to R181 million,
- These resulted in the deficit decreasing from R104 million to R35 million, while the deficit is reduced by R69 million and a surplus of R26 million in the 2019/20 and 2020/21 respectively.
- It should be noted that the deficit is mainly attributable to non – cash transactions such as Depreciation of assets (R 68 million) and provisions for impairments (R45 million) of debtors book.

**Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

**1.4.1 REVENUE PERFORMANCE**

LIM476 LIM476 - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	144 058	-	-	-	-	-	-	-	144 058	152 702	161 836
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	11 570	-	-	-	-	-	-	-	11 570	12 264	13 000
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		615	-	-	-	-	-	-	-	615	646	685
Interest earned - external investments		12 210	-	-	-	-	-	-	-	12 210	12 943	13 719
Interest earned - outstanding dobtors		13 477	-	-	-	-	-	-	-	13 477	13 264	14 060
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 533	-	-	-	-	-	-	-	2 533	2 685	2 846
Licences and permits		13 198	-	-	-	-	-	-	-	13 198	13 990	14 829
Agency services		4 531	-	-	-	-	-	-	-	4 531	4 803	5 091
Transfers and subsidies		367 663	-	-	-	-	-	15 000	15 000	382 663	417 934	468 574
Other revenue	2	2 768	-	-	-	-	-	-	-	2 768	2 602	2 741
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>572 622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 000</b>	<b>15 000</b>	<b>587 622</b>	<b>633 831</b>	<b>697 380</b>

*There was a misclassification on revenue performance during the adopted budget. An allocation for INEG grant was classified under capital grants instead of operational grants. Therefore the transfers and subsidies was adjusted upward by R15 million of the allocation for Integrated National Electrification Grant.*

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

### 1.4.2. EXPENDITURE PERFORMANCE

LIM476 LIM476 - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	I	J
<b>Expenditure By Type</b>												
Employee related costs		180 100	-	-	-	-	-	-	-	180 100	192 081	205 527
Remuneration of councillors		31 625	-	-	-	-	-	-	-	31 625	33 839	36 207
Debt impairment		45 000	-	-	-	-	-	-	-	45 000	45 100	45 200
Depreciation & asset impairment		68 709	-	-	-	-	-	50	50	68 759	76 457	81 809
Finance charges		1 846	-	-	-	-	-	(646)	(646)	1 200	1 975	2 114
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		22 058	-	-	-	-	-	(7 453)	(7 453)	14 605	33 580	29 789
Contracted services		87 755	-	-	-	-	-	(14 000)	(14 000)	73 755	86 572	93 645
Transfers and subsidies		5 000	-	-	-	-	-	-	-	5 000	5 350	5 725
Other expenditure		193 225	-	-	-	-	-	(29 704)	(29 704)	163 521	114 355	136 509
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>635 317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51 753)</b>	<b>(51 753)</b>	<b>583 564</b>	<b>589 309</b>	<b>636 505</b>

The adjustments were necessary to adjust down the expenditure to accommodate the uncertainty of the funds invested with VBS. The operating expenditure were adjusted accordingly in order to accommodate the uncertain loss.

- **Based on this information, projected expenditure has been adjusted accordingly as follows:**
- **Employee Costs**  
Employee costs remain unchanged as the municipality was still awaiting the job evaluation processes to be finalized in order to accommodate the over / under projection on this line item.
- **Remuneration for councillors**  
Councillors remuneration was projected in line with the determination of upper limits in this regard the projections was not considered during this adjustment budget.
- **Debt Impairment**  
The line item remain unchanged for the purpose of this adjustment budget.
- **Depreciation & Asset Impairment**  
There was an omission of R 50 thousand on depreciation during the adoption of the 2018 /19 budget. In this regard the error was corrected during the adjustment budget.
- **Finance Costs**  
The line item remain unchanged for the purpose of this adjustment budget.



## **Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

- **Other Materials**

*Other materials was adjusted downwards by R 7 million. This include repairs and maintenance other infrastructure assets (Roads). Although the repairs and maintenance percentage is below the 8% norm, the municipality is currently experiencing financial pressure thus being unable to maintain its infrastructure asset. The budget will be revised during the mid-year performance.*

- **Contracted services**

*Included in contracted services is Lease of yellow machines was adjusted downwards from R 20 million to R 10 million. The number of machines to be leased will be reduced to accommodate the costs reduced.*

- **Other Expenditures**

*Included in other expenditure are numerous expenditure items which were reduced to accommodate the deficit which was unfunded. A list of expenditure items will be provided in SC1 or as a separate annexure. Included in other expenditure is INEG expenditure on electrification of households which was classified incorrectly under capital expenditure during the adopted budget,*

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

### 1.4.3 CAPITAL EXPENDITURE PERFORMANCE

LIM476 LIM476 - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	6	7	8	9	10	11	12			
<b>Capital Expenditure - Functional</b>												
<i>Governance and administration</i>		5 780	-	-	-	-	-	(1 250)	(1 250)	4 530	2 787	2 404
Executive and council										-		
Finance and administration		5 780						(1 250)	(1 250)	4 530	2 787	2 404
Internal audit										-		
<i>Community and public safety</i>		24 650	-	-	-	-	-	(241)	(241)	24 409	4 650	2 000
Community and social services		4 650						(2 650)	(2 650)	2 000	2 150	-
Sport and recreation		15 000						5 409	5 409	20 409	-	-
Public safety		5 000						(3 000)	(3 000)	2 000	2 500	2 000
Housing										-		
Health										-		
<i>Economic and environmental services</i>		91 978	-	-	-	-	-	(4 931)	(4 931)	87 047	94 791	90 702
Planning and development		4 950						(1 000)	(1 000)	3 950	50	-
Road transport		87 028						(3 931)	(3 931)	83 097	94 741	90 702
Environmental protection										-		
<i>Trading services</i>		17 100	-	-	-	-	-	(11 000)	(11 000)	6 100	500	-
Energy sources										-		
Water management										-		
Waste water management										-		
Waste management		17 100						(11 000)	(11 000)	6 100	500	-
Other										-		
<b>Total Capital Expenditure - Functional</b>	3	139 508	-	-	-	-	-	(17 422)	(17 422)	122 086	102 727	95 106
<b>Funded by:</b>												
National Government		97 638						(15 000)	(15 000)	82 638	93 969	108 360
Provincial Government										-		
District Municipality										-		
Other transfers and grants										-		
Transfers recognised - capital	4	97 638	-	-	-	-	-	(15 000)	(15 000)	82 638	93 969	108 360
Public contributions & donations										-		
Borrowing										-		
Internally generated funds		41 870						(2 422)	(2 422)	39 448		
<b>Total Capital Funding</b>		139 508	-	-	-	-	-	(17 422)	(17 422)	122 086	93 969	108 360

- Funding of capital expenditure using own funds was decreased from 41 million to R39 million. Own funding projects were moved to the next financial year because uncertainty of investment held in VBS.
- The funding for national government included the R15 million grant for electrification which was budget under operating grants.
- The overall capital budget decreased from R139 million to R 122 million due to the downward adjustment of own funding projects that the municipality will no longer fund for the current budget year.

**Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

**1.4.4. CASH FLOW PROJECTIONS**

LIM476 LIM476 - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		86 435								86 435	91 621	97 101
Service charges		6 942								6 942	7 358	7 800
Other revenue		22 298								22 298	23 483	22 720
Government - operating	1	367 663						15 000	15 000	382 663	417 934	468 974
Government - capital	1	97 638						(15 000)	(15 000)	82 638	84 369	88 760
Interest		12 210						(12 000)	(12 000)	210	221	233
Dividends										-	-	-
<b>Payments</b>												
Suppliers and employees		(499 239)						37 681	37 681	(461 358)	(480 507)	(512 849)
Finance charges		(1 846)								(1 846)	(1 975)	(2 114)
Transfers and Grants	1	(5 000)								(5 000)	(5 350)	(5 725)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>87 101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 881</b>	<b>25 881</b>	<b>112 982</b>	<b>137 154</b>	<b>164 902</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE										-	-	-
Decrease (increase) in non-current debtors										-	-	-
Decrease (increase) other non-current receivables										-	-	-
Decrease (increase) in non-current investments										-	-	-
<b>Payments</b>												
Capital assets		(112 745)								(112 745)	(91 689)	(134 566)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(112 745)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(112 745)</b>	<b>(91 689)</b>	<b>(134 566)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
<b>Payments</b>												
Repayment of borrowing		(1 200)								(1 200)	(1 250)	(1 300)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 200)</b>	<b>(1 250)</b>	<b>(1 300)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26 844)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 881</b>	<b>25 881</b>	<b>(963)</b>	<b>44 215</b>	<b>29 035</b>
Cash/cash equivalents at the year begin:	2	240 775						(230 000)	(230 000)	10 775	9 812	54 027
Cash/cash equivalents at the year end:	2	213 931						(204 119)	(204 119)	9 812	54 027	83 062

- The cash flow has been revised accordingly based on the revenue and expenditure projections.
- The cash and cash equivalents at the beginning of the year was adjusted based on the uncertain cash held in VBS bank.
- Interest investments has been adjusted as it is no longer certain that the interest will be recovered from VBS.
- The payments to suppliers has been reduced as some of the operational projects were shifted to the next financial year because of the uncertain VBS investments.

*Adjustment Budget Tables*

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	144 058	--	--	--	--	--	--	--	144 058	152 702	161 836
Service charges	11 570	--	--	--	--	--	--	--	11 570	12 284	13 000
Investment revenue	12 210	--	--	--	--	--	--	--	12 210	12 943	13 719
Transfers recognised - operational	367 663	--	--	--	--	--	15 000	15 000	382 663	417 934	468 574
Other own revenue	37 121	--	--	--	--	--	--	--	37 121	37 989	40 252
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>572 622</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>15 000</b>	<b>15 000</b>	<b>587 622</b>	<b>633 831</b>	<b>697 380</b>
Employee costs	180 100	--	--	--	--	--	--	--	180 100	192 081	205 527
Remuneration of councillors	31 625	--	--	--	--	--	--	--	31 625	33 839	36 207
Depreciation & asset impairment	68 709	--	--	--	--	--	50	50	68 759	76 457	81 809
Finance charges	1 846	--	--	--	--	--	(646)	(646)	1 200	1 975	2 114
Materials and bulk purchases	22 058	--	--	--	--	--	(7 453)	(7 453)	14 605	33 580	29 769
Transfers and grants	5 000	--	--	--	--	--	--	--	5 000	5 350	5 725
Other expenditure	325 980	--	--	--	--	--	(43 704)	(43 704)	282 276	246 027	275 355
<b>Total Expenditure</b>	<b>635 317</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(51 753)</b>	<b>(51 753)</b>	<b>583 564</b>	<b>589 309</b>	<b>636 505</b>
<b>Surplus/(Deficit)</b>	<b>(62 695)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>66 753</b>	<b>66 753</b>	<b>4 058</b>	<b>44 522</b>	<b>60 875</b>
Transfers recognised - capital	97 638	--	--	--	--	--	(15 000)	(15 000)	82 638	84 769	89 160
Contributions recognised - capital & contributed a	--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>34 943</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>	<b>34 943</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	139 508	--	--	--	--	--	(17 422)	(17 422)	122 086	105 227	101 106
Transfers recognised - capital	97 638	--	--	--	--	--	(15 000)	(15 000)	82 638	84 369	89 160
Public contributions & donations	--	--	--	--	--	--	--	--	--	--	--
Borrowing	--	--	--	--	--	--	--	--	--	--	--
Internally generated funds	41 870	--	--	--	--	--	(2 422)	(2 422)	39 448	20 858	11 946
<b>Total sources of capital funds</b>	<b>139 508</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(17 422)</b>	<b>(17 422)</b>	<b>122 086</b>	<b>105 227</b>	<b>101 106</b>
<b>Financial position</b>											
Total current assets	500 369	--	--	--	--	--	(204 118)	(204 118)	296 251	355 494	405 978
Total non current assets	2 246 137	--	--	--	--	--	--	--	2 246 137	2 140 074	2 119 259
Total current liabilities	98 168	--	--	--	--	--	--	--	98 168	96 927	110 893
Total non current liabilities	88 939	--	--	--	--	--	--	--	88 939	51 676	52 474
<b>Community wealth/Equity</b>	<b>2 559 399</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>2 355 281</b>	<b>2 346 966</b>	<b>2 361 870</b>
<b>Cash flows</b>											
Net cash from (used) operating	87 101	--	--	--	--	--	25 881	25 881	112 982	137 154	164 902
Net cash from (used) investing	(112 745)	--	--	--	--	--	--	--	(112 745)	(91 689)	(134 566)
Net cash from (used) financing	(1 200)	--	--	--	--	--	--	--	(1 200)	(1 300)	(1 300)
<b>Cash/cash equivalents at the year end</b>	<b>213 931</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(204 119)</b>	<b>(204 119)</b>	<b>9 812</b>	<b>54 027</b>	<b>83 062</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	213 930	--	--	--	--	--	(204 118)	(204 118)	9 812	54 027	83 062
Application of cash and investments	(40 882)	--	--	--	--	--	--	--	(40 882)	(51 862)	(44 888)
<b>Balance - surplus (shortfall)</b>	<b>254 812</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>50 694</b>	<b>105 889</b>	<b>127 950</b>
<b>Asset Management</b>											
Asset register summary (WfV)	2 246 137	--	--	--	--	--	--	--	2 246 137	2 140 075	2 119 258
Depreciation & asset impairment	68 709	--	--	--	--	--	--	--	68 709	76 457	81 809
Renewal of Existing Assets	--	--	--	--	--	--	--	--	--	--	--
Repairs and Maintenance	22 058	--	--	--	--	--	(7 453)	(7 453)	14 605	33 543	29 769
<b>Free services</b>											
Cost of Free Basic Services provided	5 425	--	--	--	--	--	--	--	5 425	8 064	8 382
Revenue cost of free services provided	5 050	--	--	--	--	--	--	--	5 050	5 353	5 702
<b>Households below minimum service level</b>											
Water:	--	--	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:	--	--	--	--	--	--	--	--	--	--	--
Energy:	--	--	--	--	--	--	--	--	--	--	--
Refuse:	12	--	--	--	--	--	--	--	12	12	13

# Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		537 547	-	-	-	-	-	-	-	537 547	589 450	641 329
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		537 547	-	-	-	-	-	-	-	537 547	589 450	641 329
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 333	-	-	-	-	-	-	-	22 333	26 634	29 244
Community and social services		2 075	-	-	-	-	-	-	-	2 075	2 189	2 331
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		20 258	-	-	-	-	-	-	-	20 258	24 435	28 912
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		98 606	-	-	-	-	-	-	-	98 606	94 995	109 447
Planning and development		988	-	-	-	-	-	-	-	988	1 026	1 087
Road transport		97 638	-	-	-	-	-	-	-	97 638	93 969	108 360
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 774	-	-	-	-	-	-	-	11 774	12 480	13 229
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		11 774	-	-	-	-	-	-	-	11 774	12 480	13 229
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>670 260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>670 260</b>	<b>723 559</b>	<b>793 249</b>
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		341 435	-	-	-	-	(32 438)	-	(32 438)	308 997	290 667	306 601
Executive and council		72 114	-	-	-	-	(8 308)	-	(8 308)	63 807	67 723	72 207
Finance and administration		269 321	-	-	-	-	(24 130)	-	(24 130)	245 190	222 964	234 394
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52 991	-	-	-	-	(1 481)	-	(1 481)	51 510	54 953	58 639
Community and social services		31 231	-	-	-	-	(1 527)	-	(1 527)	29 705	31 638	33 710
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		21 760	-	-	-	-	45	-	45	21 806	23 315	24 929
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		219 789	-	-	-	-	(73 808)	59 100	(14 708)	205 081	222 725	249 079
Planning and development		43 775	-	-	-	-	(9 541)	-	(9 541)	34 234	28 179	28 380
Road transport		176 014	-	-	-	-	(64 267)	59 100	(5 167)	170 847	193 545	220 699
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 579	-	-	-	-	(2 603)	-	(2 603)	17 976	20 945	22 185
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		20 579	-	-	-	-	(2 603)	-	(2 603)	17 976	20 945	22 185
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>634 794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(110 330)</b>	<b>59 100</b>	<b>(51 230)</b>	<b>583 564</b>	<b>589 309</b>	<b>636 505</b>
<b>Surplus/ (Deficit) for the year</b>		<b>35 466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 330</b>	<b>(59 100)</b>	<b>51 230</b>	<b>86 696</b>	<b>134 250</b>	<b>156 743</b>

# Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22	
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Mult-year capital 5	Unfore. Unavold. 6	Nat. or Prov. Govt 7	Other Adjsts. 8	Total Adjsts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		537 547	-	-	-	-	-	-	537 547	589 450	841 329	
Vote 3 - Community and Social Services		22 333	-	-	-	-	-	-	22 333	26 634	29 244	
Vote 4 - Economic and environmental services		98 608	-	-	-	-	-	-	98 608	84 995	109 447	
Vote 5 - Waste management		11 774	-	-	-	-	-	-	11 774	12 480	13 229	
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	670 260	-	-	-	-	-	-	670 260	723 559	793 249	
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and council		72 114	-	-	-	-	(8 308)	-	(8 308)	63 807	67 723	72 207
Vote 2 - Finance and Administration		269 321	-	-	-	-	(24 130)	-	(24 130)	245 190	222 964	234 394
Vote 3 - Community and Social Services		52 991	-	-	-	-	-	(1 481)	(1 481)	51 510	54 953	58 639
Vote 4 - Economic and environmental services		219 789	-	-	-	-	(84 287)	49 559	(14 708)	205 081	222 725	249 079
Vote 5 - Waste management		20 579	-	-	-	-	-	(2 603)	(2 603)	17 976	20 945	22 185
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	634 794	-	-	-	-	(96 704)	45 474	(51 230)	583 564	589 309	636 505
<b>Surplus/ (Deficit) for the year</b>	2	35 466	-	-	-	-	96 704	(45 474)	51 230	86 696	134 250	156 743

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2020/21	+2 2021/22
<b>Revenue By Source</b>												
Property rates	2	144 058	-	-	-	-	-	-	-	144 058	152 702	161 836
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	11 570	-	-	-	-	-	-	-	11 570	12 284	13 000
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		615	-	-	-	-	-	-	-	615	646	685
Interest earned - external investments		12 210	-	-	-	-	-	-	-	12 210	12 943	13 719
Interest earned - outstanding debts		13 477	-	-	-	-	-	-	-	13 477	13 284	14 060
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 533	-	-	-	-	-	-	-	2 533	2 685	2 848
Licences and permits		13 198	-	-	-	-	-	-	-	13 198	13 990	14 829
Agency services		4 531	-	-	-	-	-	-	-	4 531	4 803	5 091
Transfers and subsidies		367 663	-	-	-	-	-	15 000	15 000	382 663	417 934	468 574
Other revenue	2	2 768	-	-	-	-	-	-	-	2 768	2 602	2 741
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>572 622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 000</b>	<b>15 000</b>	<b>587 622</b>	<b>633 831</b>	<b>697 380</b>
<b>Expenditure By Type</b>												
Employee related costs		180 100	-	-	-	-	-	-	-	180 100	192 081	205 527
Remuneration of councillors		31 625	-	-	-	-	-	-	-	31 625	33 839	36 207
Debt impairment		45 000	-	-	-	-	-	-	-	45 000	45 100	45 200
Depreciation & asset impairment		68 709	-	-	-	-	-	50	50	68 759	76 457	81 809
Finance charges		1 846	-	-	-	-	-	(646)	(646)	1 200	1 975	2 114
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		22 058	-	-	-	-	-	(7 453)	(7 453)	14 605	33 580	29 769
Contracted services		87 755	-	-	-	-	-	(14 000)	(14 000)	73 755	86 572	93 645
Transfers and subsidies		5 000	-	-	-	-	-	-	-	5 000	5 350	5 725
Other expenditure		193 225	-	-	-	-	-	(29 704)	(29 704)	163 521	114 355	136 509
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>635 317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51 753)</b>	<b>(51 753)</b>	<b>583 564</b>	<b>589 309</b>	<b>636 505</b>
<b>Surplus/(Deficit)</b>		<b>(62 695)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66 753</b>	<b>66 753</b>	<b>4 058</b>	<b>44 522</b>	<b>60 875</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		97 638	-	-	-	-	-	(15 000)	(15 000)	82 638	84 769	89 160
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>34 943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>34 943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>34 943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>34 943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 753</b>	<b>51 753</b>	<b>86 696</b>	<b>129 291</b>	<b>150 035</b>



# Fetakgomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital Expenditure - Functional</b>												
<i>Governance and administration</i>		5 780	-	-	-	-	-	(1 250)	(1 250)	4 530	2 787	2 404
Executive and council												
Finance and administration		5 780						(1 250)	(1 250)	4 530	2 787	2 404
Internal audit												
<i>Community and public safety</i>		24 650	-	-	-	-	-	17 759	17 759	42 409	4 650	2 000
Community and social services		4 650						(2 650)	(2 650)	2 000	2 150	-
Sport and recreation		15 000						23 409	23 409	38 409	-	-
Public safety		5 000						(3 000)	(3 000)	2 000	2 500	2 000
Housing												
Health												
<i>Economic and environmental services</i>		91 978	-	-	-	-	-	(22 932)	(22 932)	69 046	97 291	96 702
Planning and development		4 950						(1 000)	(1 000)	3 950	50	-
Road transport		87 028						(21 932)	(21 932)	65 096	97 241	96 702
Environmental protection												
<i>Trading services</i>		17 100	-	-	-	-	-	(11 000)	(11 000)	6 100	500	-
Energy sources												
Water management												
Waste water management												
Waste management		17 100						(11 000)	(11 000)	6 100	500	-
Other												
<b>Total Capital Expenditure - Functional</b>	3	139 508	-	-	-	-	-	(17 423)	(17 423)	122 085	105 227	101 106
<b>Funded by:</b>												
National Government		97 638						(15 000)	(15 000)	82 638	84 389	89 160
Provincial Government												
District Municipality												
Other transfers and grants												
Transfers recognised - capital	4	97 638	-	-	-	-	-	(15 000)	(15 000)	82 638	84 389	89 160
Public contributions & donations												
Borrowing												
Internally generated funds		41 870						(2 422)	(2 422)	39 448	20 858	11 946
<b>Total Capital Funding</b>		139 508	-	-	-	-	-	(17 422)	(17 422)	122 086	105 227	101 106

**Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

LIM476 LIM476 - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavold.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		86 378					(76 566)	(76 566)	9 812	14 027	33 062	
Call investment deposits	1	127 552	-	-	-	-	(127 552)	(127 552)	0	40 000	50 000	
Consumer debtors	1	165 675	-	-	-	-	-	-	165 675	173 959	182 657	
Other debtors		66 024							66 024	72 626	79 889	
Current portion of long-term receivables		53 316							53 316	53 316	58 648	
Inventory		1 424							1 424	1 566	1 723	
<b>Total current assets</b>		<b>508 369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>296 251</b>	<b>355 494</b>	<b>405 978</b>	
<b>Non current assets</b>												
Long-term receivables												
Investments												
Investment property		162 495							162 495	162 495	162 495	
Investment in Associate												
Property, plant and equipment	1	2 083 642	-	-	-	-	-	-	2 083 642	1 977 579	1 956 764	
Agricultural												
Biological												
Intangible												
Other non-current assets												
<b>Total non current assets</b>		<b>2 246 137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 246 137</b>	<b>2 140 074</b>	<b>2 119 258</b>	
<b>TOTAL ASSETS</b>		<b>2 746 506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>2 542 388</b>	<b>2 495 569</b>	<b>2 525 237</b>	
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing												
Consumer deposits												
Trade and other payables		98 168							98 168	96 927	110 893	
Provisions												
<b>Total current liabilities</b>		<b>98 168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98 168</b>	<b>96 927</b>	<b>110 893</b>	
<b>Non current liabilities</b>												
Borrowing	1	50 872	-	-	-	-	-	-	50 872	11 705	10 505	
Provisions	1	38 067	-	-	-	-	-	-	38 067	39 971	41 969	
<b>Total non current liabilities</b>		<b>88 939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88 939</b>	<b>51 676</b>	<b>52 474</b>	
<b>TOTAL LIABILITIES</b>		<b>187 107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187 107</b>	<b>148 603</b>	<b>163 367</b>	
<b>NET ASSETS</b>	2	<b>2 559 399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>2 355 281</b>	<b>2 346 966</b>	<b>2 361 870</b>	
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		2 559 399	-	-	-	-	(204 118)	(204 118)	2 355 281	2 346 966	2 361 870	
Reserves												
Minorities' interests												
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>2 559 399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204 118)</b>	<b>(204 118)</b>	<b>2 355 281</b>	<b>2 346 966</b>	<b>2 361 870</b>	

**Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget**

LIM476 LIM476 - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2020/21	+2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		86 435							-	86 435	91 621	97 101
Service charges		6 942							-	6 942	7 358	7 800
Other revenue		22 298							-	22 298	23 483	22 720
Government - operating	1	367 663						15 000	15 000	382 663	417 934	468 974
Government - capital	1	97 638						(15 000)	(15 000)	82 638	84 369	88 760
Interest		12 210						(12 000)	(12 000)	210	221	233
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(499 239)						37 881	37 881	(461 358)	(480 507)	(512 849)
Finance charges		(1 846)							-	(1 846)	(1 975)	(2 114)
Transfers and Grants	1	(5 000)							-	(5 000)	(5 350)	(5 726)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>87 101</b>						<b>25 881</b>	<b>25 881</b>	<b>112 982</b>	<b>137 154</b>	<b>164 902</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
<b>Payments</b>												
Capital assets		(112 745)							-	(112 745)	(91 689)	(134 566)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(112 745)</b>								<b>(112 745)</b>	<b>(91 689)</b>	<b>(134 566)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing		(1 200)							-	(1 200)	(1 250)	(1 300)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 200)</b>								<b>(1 200)</b>	<b>(1 250)</b>	<b>(1 300)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26 844)</b>						<b>25 881</b>	<b>25 881</b>	<b>(963)</b>	<b>44 215</b>	<b>29 035</b>
Cash/cash equivalents at the year begin:	2	240 775						(230 000)	(230 000)	10 775	9 812	54 027
Cash/cash equivalents at the year end:	2	213 931						(204 119)	(204 119)	9 812	54 027	83 062

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
<b>Cash and Investments available</b>												
Cash/cash equivalents at the year end	1	213 931	-	-	-	-	-	(204 119)	(204 119)	9 812	54 027	83 062
Other current investments > 90 days		(1)	-	-	-	-	-	1	1	0	0	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and Investments available:</b>		<b>213 930</b>						<b>(204 118)</b>	<b>(204 118)</b>	<b>9 812</b>	<b>54 027</b>	<b>83 062</b>
<b>Applications of cash and Investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(40 882)	-	-	-	-	-	-	-	(40 882)	(51 862)	(44 888)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>		<b>(40 882)</b>								<b>(40 882)</b>	<b>(51 862)</b>	<b>(44 888)</b>
<b>Surplus(shortfall)</b>		<b>254 812</b>						<b>(204 118)</b>	<b>(204 118)</b>	<b>50 694</b>	<b>105 889</b>	<b>127 950</b>

LIM476 LIM476 - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
Roads Infrastructure		2 008 646	-	-	-	-	-	-	-	2 008 646	1 894 015	1 866 090
Storm water Infrastructure		433	-	-	-	-	-	-	-	433	455	477
Electrical Infrastructure		16 745	-	-	-	-	-	-	-	16 745	17 582	18 461
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>2 023 824</b>								<b>2 023 824</b>	<b>1 912 052</b>	<b>1 885 029</b>
Community Facilities		11 195	-	-	-	-	-	-	-	11 195	11 754	12 342
Sport and Recreation Facilities		18 554	-	-	-	-	-	-	-	18 554	19 481	20 455
<b>Community Assets</b>		<b>29 748</b>								<b>29 748</b>	<b>31 236</b>	<b>32 797</b>
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>												
Operational Buildings		150 335	-	-	-	-	-	-	-	150 335	150 335	150 335
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>150 335</b>								<b>150 335</b>	<b>150 335</b>	<b>150 335</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>												
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		11 176	-	-	-	-	-	-	-	11 176	12 294	13 523
Machinery and Equipment		27 079	-	-	-	-	-	-	-	27 079	29 787	32 765
Transport Assets		3 974	-	-	-	-	-	-	-	3 974	4 372	4 809
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 246 137</b>								<b>2 246 137</b>	<b>2 140 075</b>	<b>2 119 258</b>

## Fetakoemo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
A	A1	B	C	D	E	F	G	H				
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling	2	58255								58	58255	58255
Piped water inside yard (but not in dwelling)												
Using public tap (at least min. service level)												
Other water supply (at least min. service level)												
<i>Minimum Service Level and Above sub-total</i>		58								58	58	58
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5	58								58	58	58
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		5893								5 893	5893	5893
Flush toilet (with septic tank)		1906								1 906	1906	1906
Chemical toilet		36442								36 442	36442	36442
Pit toilet (ventilated)		436								436	436	436
Other toilet provisions (> min. service level)		70619								70 619	70619	70619
<i>Minimum Service Level and Above sub-total</i>		115 296								115 296	115 296	115 296
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5	115 296								115 296	115 296	115 296
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min. service)		11741								11 741	12328,05	12944,4525
<i>Minimum Service Level and Above sub-total</i>		11 741								11 741	12 328	12 944
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump		11741								11 741	12328,05	12944,4525
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>		11 741								11 741	12 328	12 944
<b>Total number of households</b>	5	23 482								23 482	24 656	25 889

LIM476 LIM476 - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
A	A1	B	C	D	E	F	G	H				
<b>R thousands</b>												
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		146 708								146 708	155 511	164 841
<i>reductions and rebates and Impermissible values in excess of section 17 of MPRA</i>		2 650								2 650	2 809	3 006
<b>Net Property Rates</b>		144 058								144 058	152 702	161 836

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	13 970								13 970	14 808	16 696
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)	2 400								2 400	2 544	2 697
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue	11 570								11 570	12 264	13 000
<b>Other Revenue By Source</b>											
List other revenue by source											
OUTDOORADVERTISMENT	329202								329	290250	290250
BUILDINGPLANSFEES	23000								23		
SUNDRYINCOME	#####								12	#####	#####
BILLBOARDS	204156								204		
LANDUSECHARGE	23618,2								24		
LGSETA-TRAINING	90736								91	96180,16	#####
CNICHALL	5000								5		
CLEARANCECERTIFICATES	41455,01								41	#####	#####
TENDERDOCUMENTS	#####								2 004	#####	#####
VALUATIONCERTIFICATE	2438,53								2	#####	#####
BURIALFEES	32250								32	32250	34507,5
Total 'Other' Revenue	1 2 768								2 768	2 602	2 741

<b>EXPENDITURE ITEMS</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	106 332								106 332	113 161	121 082
Pension and UIF Contributions	21 889								21 889	23 411	25 049
Medical Aid Contributions	9 603								9 603	10 276	10 995
Overtime	3 972								3 972	4 260	4 547
Performance Bonus	1 773								1 773	1 897	2 030
Motor Vehicle Allowance	21 360								21 360	22 855	24 455
Cellphone Allowance	2 581								2 581	2 762	2 955
Housing Allowances	2 348								2 348	2 512	2 688
Other benefits and allowances	9 302								9 302	9 953	10 650
Payments in lieu of leave	939								939	1 005	1 075
Long service awards											
Post-retirement benefit obligations											
sub-total	4 180 100								180 100	192 081	205 527

<b>Contracted services</b>											
List services provided by contract											
SECURITY SERVICES	23 000					(2 000)	(2 000)		21 000	25 000	28 000
LEGAL FEES	13 000								13 000	14 000	15 000
PROFESSIONAL SERVICES (CONTRACTED)	10 000								10 000	10 700	11 449
CASH COLLECTION COST (DEPOSIT FEES)	350								350	375	401
RENT OF OFFICES AND EQUIPMENT	19 800					(2 000)	(2 000)		17 800	21 780	23 958
AFS ANNUAL COMPILATION	1 605								1 605	1 717	1 838
LEASE YELLOW GOODS	20 000					(10 000)	(10 000)		10 000	13 000	13 000

## Fetakgomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2018/19								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits		127 552						(127 552)	(127 552)		40 000	70 000
Other current investments												
<b>Total Call investment deposits</b>	1	127 552						(127 552)	(127 552)		40 000	70 000
<b>Consumer debtors</b>												
Consumer debtors		165 675								165 675	173 959	182 657
Less: provision for debt impairment												
<b>Total Consumer debtors</b>	1	165 675								165 675	173 959	182 657
<b>Debt impairment provision</b>												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off												
<b>Balance at end of year</b>												
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (ex cl. finance leases)												
Leases recognised as PPE	2											
Less: Accumulated depreciation												
<b>Total Property, plant &amp; equipment</b>	1											
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities												
<b>Total Current liabilities - Borrowing</b>												
<b>Trade and other payables</b>												
Creditors		98 168								98 168	96 927	110 893
Unspent conditional grants and receipts												
VAT												
<b>Total Trade and other payables</b>	1	98 168								98 168	96 927	110 893
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	12 805								12 805	11 705	10 505
Finance leases (including PPP asset element)		38 067								38 067		
<b>Total Non current liabilities - Borrowing</b>		50 872								50 872	11 705	10 505
<b>Provisions - non current</b>												
Retirement benefits												
List other major items												
Refuse landfill site rehabilitation												
Other		38 067								38 067	39 971	41 969
<b>Total Provisions - non current</b>		38 067								38 067	39 971	41 969
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		2 597 466								2 597 466	2 563 806	2 642 197
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
<b>Accumulated Surplus/(Deficit)</b>	1	2 597 466								2 597 466	2 563 806	2 642 197

## Fetakromo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,5%	0,0%	0,5%	0,5%	0,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				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%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				509,7%	0,0%	301,8%	366,8%	411,2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				509,7%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2,2	0,0	0,1	0,6	1,2
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				49,8%	0,0%	48,5%	48,0%	47,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					45,9%	0,0%	1000,5%	179,4%	83,3%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
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)				31,5%	0,0%	30,6%	30,8%	30,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3,9%	0,0%	3,8%	5,4%	4,4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12,3%	0,0%	12,0%	12,6%	12,4%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				6354,6%	0,0%	6354,6%	6324,5%	6702,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				28,9%	0,0%	28,2%	27,9%	26,9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0



## Fetakgomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				213 931	-	9 812	54 027	133 062
Cash + investments at the yr end less applications - R'000	2	18(1)b				254 812	-	50 694	105 889	177 950
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				34 943	-	86 696	101 466	145 610
Service charge rev % change - macro CPIK target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	60,0%	0,0%	60,0%	60,3%	59,3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				28,8%	0,0%	28,8%	27,2%	25,8%
Capital payments % of capital expenditure	8	18(1)c;19				80,8%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							5,2%	7,1%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(v.i)				1,0%	0,0%	1,0%	1,6%	1,4%
Asset renewal % of capital budget	14	20(1)(v.i)				0,0%	0,0%	0,0%	0,0%	0,0%

Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Budget Year 2018/19	2018/19 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
2011 census					489 902	489 902	494 801	499 749		
2011 census					73 171	73 171	73 903	74 642		
2011 census					74 304	74 304	75 047	75 798		
2011 census					108 664	108 664	109 751	110 848		
2011 census					114 481	114 481	115 626	116 782		
2011 census					50 220	50 220	50 722	51 229		
2011 census					34 759	45 253	45 253	45 253		
2011 census					10 880	36 693	36 693	36 693		
2011 census					13 767	1 678	1 678	1 678		
2011 census					8 493	2 281	2 281	2 281		
2011 census					4 143	1 810	1 810	1 810		
2011 census					1 268	1 034	1 034	1 034		
2011 census					130	130	130	130		

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2018/19						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		A	7	8	9	10	11	12		
		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		367 663	-	-	-	-	-	367 663	408 334	449 374
Local Government Equitable Share		361 513						361 513	405 334	446 874
Finance Management	3	4 115						4 115	3 000	2 500
EPWP Incentive		2 035						2 035		
Other transfers and grants [insert description]										
<b>Provincial Government:</b>										
Other transfers and grants [insert description]	4									
Other transfers and grants [insert description]	5									
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	367 663	-	-	-	-	-	367 663	408 334	449 374
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		97 638	-	-	-	-	-	97 638	93 969	108 360
Municipal Infrastructure Grant (MIG)		82 638						82 638	84 369	89 160
ENEG		15 000						15 000	9 600	19 200
<b>Provincial Government:</b>										
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	97 638	-	-	-	-	-	97 638	93 969	108 360
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		465 301	-	-	-	-	-	465 301	502 303	557 734

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20	+2 2020/21
R thousands		A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		367 663	-	-	-	-	-	367 663	408 334	449 374
Local Government Equitable Share		361 513						361 513	405 334	446 874
Finance Management		4 115						4 115	3 000	2 500
EPWP Incentive		2 035						2 035		
Other transfers and grants [insert description]										
<b>Provincial Government:</b>										
Other transfers and grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		367 663	-	-	-	-	-	367 663	408 334	449 374
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		97 638	-	-	-	-	-	97 638	93 969	108 360
Municipal Infrastructure Grant (MIG)		82 638						82 638	84 369	89 160
ENEG		15 000						15 000	9 600	19 200
<b>Provincial Government:</b>										
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		97 638	-	-	-	-	-	97 638	93 969	108 360
<b>Total capital expenditure of Transfers and Grants</b>		465 301	-	-	-	-	-	465 301	502 303	557 734

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2018/19						Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget
R thousands		2	3	4	5	6	7	+1 2019/20	+2 2020/21
		A	A1	B	C	D	E	F	
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		367 663						367 663	408 334
Conditions met - transferred to revenue		367 663						367 663	449 374
Conditions still to be met - transferred to liabilities									
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Total operating transfers and grants revenue</b>		<b>367 663</b>						<b>367 663</b>	<b>449 374</b>
<b>Total operating transfers and grants - CTBM</b>	2								
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		97 638						97 638	93 969
Conditions met - transferred to revenue		97 638						97 638	108 360
Conditions still to be met - transferred to liabilities									
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Total capital transfers and grants revenue</b>		<b>97 638</b>						<b>97 638</b>	<b>108 360</b>
<b>Total capital transfers and grants - CTBM</b>									
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>465 301</b>						<b>465 301</b>	<b>557 734</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>									

## Fetakgomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2018/19										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5	6	7	8	9	10	11	12		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		20 978									20 978	0,0%
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance		7 142									7 142	0,0%
Cellphone Allowance		3 505									3 505	
Housing Allowances												
Other benefits and allowances												
<b>Sub Total - Councillors</b>		<b>31 625</b>									<b>31 625</b>	<b>0,0%</b>
% Increase			(0)									
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 682									6 682	0,0%
Pension and UIF Contributions												
Medical Aid Contributions		77									77	0,0%
Overtime												
Performance Bonus		1 482									1 482	
Motor Vehicle Allowance		959									959	0,0%
Cellphone Allowance		339									339	0,0%
Housing Allowances		119									119	
Other benefits and allowances		109									109	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>9 767</b>									<b>9 767</b>	<b>0,0%</b>
% Increase			(0)									
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		96 041									96 041	0,0%
Pension and UIF Contributions		21 889									21 889	0,0%
Medical Aid Contributions		9 603									9 603	0,0%
Overtime		3 972									3 972	0,0%
Performance Bonus		1 773									1 773	
Motor Vehicle Allowance		21 360									21 360	0,0%
Cellphone Allowance		2 581									2 581	0,0%
Housing Allowances		2 348									2 348	
Other benefits and allowances		9 302									9 302	
Payments in lieu of leave		939									939	0,0%
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Other Municipal Staff</b>	5	<b>169 809</b>									<b>169 809</b>	<b>0,0%</b>
% Increase												
<b>Total Parent Municipality</b>		<b>211 201</b>									<b>211 201</b>	<b>0,0%</b>

LIM476 LIM476 - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2018/19										Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
		A	7	8	9	10	11	12	13	14			
<b>R thousands</b>													
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		103 128						(14 931)	(14 931)	88 197	94 241	89 902	
Roads Infrastructure		64 528						(2 931)	(2 931)	61 597	77 037	74 902	
Roads		64 528						(2 931)	(2 931)	61 597	77 037	74 902	
Road Structures													
Road Furniture													
Capital Spares													
Storm water Infrastructure		6 500						(4 000)	(4 000)	2 500	1 500	15 000	
Drainage Collection		6 500						(4 000)	(4 000)	2 500	1 500	15 000	
Storm water Conveyance													
Attenuation													
Electrical Infrastructure		15 000						3 000	3 000	18 000	15 203		

## Fetakgomo Tubatse Municipality 2018/2019 Adjustment Budget

	24 000	-	-	-	-	-	409	409	24 409	4 650	2 000
<b>Community Assets</b>											
Community Facilities	9 000	-	-	-	-	-	(5 000)	(5 000)	4 000	4 650	2 000
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations	5 000						(3 000)	(3 000)	2 000	2 500	2 000
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria	1 700						(1 000)	(1 000)	700	300	-
Police											
Parks	1 300								1 300	850	
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals	1 000						(1 000)	(1 000)		1 000	
Capital Spares											
Sport and Recreation Facilities	15 000						5 409	5 409	20 409		
Indoor Facilities											
Outdoor Facilities	15 000						5 409	5 409	20 409		
Capital Spares											
<b>Computer Equipment</b>											
Computer Equipment											
<b>Furniture and Office Equipment</b>	1 280						1 450	1 450	2 730	2 087	2 084
Furniture and Office Equipment	1 280						1 450	1 450	2 730	2 087	2 084
<b>Machinery and Equipment</b>	1 000						(1 000)	(1 000)		500	400
Machinery and Equipment	1 000						(1 000)	(1 000)		500	400
<b>Transport Assets</b>	650						(650)	(650)			
Transport Assets	650						(650)	(650)			
<b>Land</b>	3 950								3 950	50	
Land	3 950								3 950	50	
<b>Zoo's, Marine and Non-biological Animals</b>											
Zoo's, Marine and Non-biological Animals											
<b>Total Capital Expenditure on new assets to be adjusted</b>	139 508						(17 422)	(17 422)	122 086	102 727	95 108

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		12 460								12 460	23 283	18 777
<b>Roads Infrastructure</b>		5 035								5 035	15 037	10 039
Roads												
Road Structures		5 035								5 035	15 037	10 039
Road Furniture												
Capital Spares												
<b>Storm water Infrastructure</b>												
Drainage Collection												
Storm water Conveyance												
Attenuation												
<b>Electrical Infrastructure</b>		7 000								7 000	7 790	8 250
Power Plants		7 000								7 000	7 790	8 250
HV Substations												
<b>Computer Equipment</b>		200								200	214	229
Computer Equipment		200								200	214	229
<b>Furniture and Office Equipment</b>												
Furniture and Office Equipment												
<b>Machinery and Equipment</b>		3 000								3 000	3 210	3 435
Machinery and Equipment		3 000								3 000	3 210	3 435
<b>Transport Assets</b>		1 763								1 763	1 886	2 018
Transport Assets		1 763								1 763	1 886	2 018
<b>Land</b>												
Land												
<b>Zoo's, Marine and Non-biological Animals</b>												
Zoo's, Marine and Non-biological Animals												
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	22 058								22 058	33 543	29 789

## Fetakomo Tubatse Municipality 2018/2019 Adjustment Budget

LIM476 LIM476 - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		62 250	-	-	-	-	-	-	-	62 250	66 606	71 270
Roads Infrastructure		62 250	-	-	-	-	-	-	-	62 250	66 606	71 270
Roads		62 250	-	-	-	-	-	-	-	62 250	66 606	71 270
<b>Computer Equipment</b>		567	-	-	-	-	-	-	-	567	607	649
Computer Equipment		567	-	-	-	-	-	-	-	567	607	649
<b>Furniture and Office Equipment</b>		1 252	-	-	-	-	-	-	-	1 252	1 339	1 434
Furniture and Office Equipment		1 252	-	-	-	-	-	-	-	1 252	1 339	1 434
<b>Machinery and Equipment</b>		2 000	-	-	-	-	-	-	-	2 000	2 140	2 290
Machinery and Equipment		2 000	-	-	-	-	-	-	-	2 000	2 140	2 290
<b>Transport Assets</b>		250	-	-	-	-	-	-	-	250	268	286
Transport Assets		250	-	-	-	-	-	-	-	250	268	286
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	68 709	-	-	-	-	-	-	-	68 709	76 457	81 809