



FETAKGOMO TUBATSE
LOCAL MUNICIPALIT

**FETAKGOMO TUBATSE LOCAL
MUNICIPALITY**

**ADJUSTMENT BUDGET FEBRUARY
2022/23**

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- **At Municipal website**

Table of Contents

ADJUSTMENT BUDGET

	Page
1.1 Municipal Managers' Quality Certificate	3
1.2 Council Resolutions	4
1.3 Background and Legislative Framework	5
1.4 Overview of Adjustment Budget	6
1.4.1 Revenue Performance	8
1.4.2 Operating Expenditure Performance	9
1.4.3 Capital Expenditure	11
1.4.4 Cash Flow Projections	12
1.5 Adjustment Budget Tables	13- 32

1.2 COUNCIL RESOLUTION

That Council approves the adjustment budget for 2022/23 financial year as follows:

- 1.2.1 Total operational expenditure be adjusted from R 798 816 219 to R 862 371 913.
- 1.2.2 Total revenue will remain unchanged at R 987 599 216,
- 1.2.3 Total Capital Budget from own funding be adjusted from R 124 050 000 to R 129 782 582,
- 1.2.4 That Capital Budget from Integrated National Electrification Programme be adjusted from R 28 000 000 to R 32 308 558,
- 1.2.5 That Capital Budget from Distressed Mining Town rollover be budgeted a tR 10 311 389,
- 1.2.6 Total Capital Projects from Municipal Infrastructure Grant remain unchanged at R 91 758 600.
- 1.2.7 That the adjustment budget for the financial year 2022/23 be submitted to National and Provincial Treasury and relevant stakeholders in the prescribed format.
- 1.2.8 That the adjustment for 2022/23 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.

1.4. OVERVIEW OF ADJUSTMENT BUDGET

AREA	ORIGINAL BUDGET 2022/2023	AMENDMENTS	ADJUSTED BUDGET 2022/2023
TOTAL REVENUE	987 599 216	-	987 599 216
TOTAL EXPENDITURE	(798 816 191)	(63 555 722)	(862 371 913)
CAPEX - OWN FUNDS	124 050 000		129 782 582
CAPEX MIG	91 758 600	-	91 758 600
INEG	28 000 000	4 508 558	32 508 558
ROLLOVER DMTG		10 311 389	10 311 389
ELECTRIFICATION - LOAN FUNDING	142 000 000	(142 000 000)	-
TOTAL CAPEX	(389 253 760)	(122 524 538)	(267 982 459)

- Total revenue will remain unchanged for the purpose of this adjustment.
- Total operational expenditure was adjusted from R 798 816 191 to R 862 371 913,
- Capital budget from own funds was adjusted from R 124 050 000 160 to R 129 782 582,
- Capital budget from original MIG remain unchanged for the purpose of this adjustment,
- Capital budget from Distressed Mining Town Rollover was budgeted at R 10 311 389,
- Total capital expenditure was adjusted from R 389 253 760 to R 267 982 459.

1.4.1. REVENUE PERFORMANCE

LIM476 Tubatse Fetakomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	139 269	-	-	-	-	-	-	-	139 269	155 119	161 504
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	28 921	-	-	-	-	-	-	-	28 921	30 136	31 462
Rental of facilities and equipment		281	-	-	-	-	-	-	-	281	293	306
Interest earned - external investments		8 285	-	-	-	-	-	-	-	8 285	8 633	9 013
Interest earned - outstanding debtors		28 750	-	-	-	-	-	-	-	28 750	29 957	31 275
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 419	-	-	-	-	-	-	-	3 419	3 563	3 720
Licences and permits		16 529	-	-	-	-	-	-	-	16 529	17 393	17 981
Agency services		4 981	-	-	-	-	-	-	-	4 981	5 761	5 418
Transfers and subsidies		545 664	-	-	-	-	-	-	-	545 664	567 153	592 006
Other revenue	2	91 741	-	-	-	-	-	-	-	91 741	34 473	1 794
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		867 841	-	-	-	-	-	-	-	867 841	852 481	854 479

The below revenue streams were remained unchanged for the purpose of this adjustment:

Property Rates

- Property rates revenue remain unchanged for the purpose of this adjustment.

Service Charges – Refuse Revenue

- Refuse removal revenue budget remain unchanged for the purpose of this adjustment.

Rental of Facilities

- Rental of facilities and equipment remain unchanged for the purpose of this adjustment.

Interest Earned – External Investments

- Interest on investments will remain unchanged for the purpose of this adjustment.

Interest earned – Outstanding debtors.

- Interest on outstanding debtors will remain unchanged for the purpose of this adjustment.

Fines, Penalties, and forfeits

- Fines and penalties will remain unchanged for the purpose of this adjustment.

Licence and Permits

- Remain unchanged for the purpose of this adjustment.

Agency Services

- Agency services remain unchanged for the purpose of this adjustment.

Transfers and subsidies

- Transfers and subsidies remain unchanged for the purpose of this adjustment,

Other Revenue

- Remain unchanged for the purpose of this adjustment.

1.4.2. EXPENDITURE PERFORMANCE

The adjustments were necessary to adjust the expenditure to accommodate the expenditure for mid-year report presented to council and also to adjust any unforeseeable and unavoidable expenditure incurred .

LIM476 Tubatse Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		247 799	-	-	-	-	-	(50)	(50)	247 749	255 346	263 166
Remuneration of councillors		37 433	-	-	-	-	-	-	-	37 433	38 402	38 185
Debt impairment		30 000	-	-	-	-	-	-	-	30 000	35 000	38 000
Depreciation & asset impairment		90 261	-	-	-	-	-	(3 202)	(3 202)	87 059	94 233	98 473
Finance charges		5 000	-	-	-	-	-	-	-	5 000	5 220	15 365
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		3 445	-	-	-	-	-	(300)	(300)	3 145	3 598	3 887
Contracted services		233 191	-	-	-	-	-	44 544	44 544	277 736	234 443	240 547
Transfers and subsidies		11 420	-	-	-	-	-	(1 950)	(1 950)	9 470	11 925	12 487
Other expenditure		140 266	-	-	-	-	-	24 514	24 514	164 780	110 728	114 355
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		798 816	-	-	-	-	-	63 556	63 556	862 372	788 894	824 464

Based on this information, projected expenditure has been adjusted accordingly as follows:

- Employee Costs**

Employee costs was adjusted downward by R 50 thousand to cater for salaries funded from finance related costs management grant which were budgeted above the allocation as per the Division of Revenue Bill.

- Remuneration for councillors**

Councilor’s remuneration will remain unchanged for the purpose of this adjustment.

- Debt Impairment**

Remain unchanged for the purpose of this adjustment.

- Depreciation & Asset Impairment**

Depreciation was adjusted by R 3,2 million to cater for other assets(Vehicles , Furniture & Fixtures) used which were identified to be disposed off due to them being impaired.

- Finance Costs**

The line item remains unchanged for the purpose of this adjustment budget

- Contracted services**

Contracted services was increased to cater for the increased PSIRA rates under security services which were not considered during the compilation of the budget. Legal fees were increased by R20 million to cater for costs incurred on the legal matter lost on the Mphaphudi electrification project and other legal costs not budgeted sufficiently. Repair and maintenance of roads was also increased due to heavy rains in the 2nd Quarter,

Fetakomo Tubatse Municipality 2022/2023 February Adjustment Budget

Transfers & Subsidies

Free Basic electricity was reduced under transfers & subsidies as a result of the revised indigent register where most beneficiaries were found to be no longer indigent as per new indigent register.

Other Expenditure

Included in other expenditure adjustment is an amount of R 16 million increase on the Finance lease of Building to accommodate the early settlement of the Municipal building.

A summary of the significant adjustments are set out below:

DEPARTMENT	ADJUSTMENTS	MAJOR DESCRIPTIONS
CORPORATE SERVICES	The budget was adjusted from R 181 059 124 to R195 182 414	<ul style="list-style-type: none">• Legal fees were increased by R 6 000 000 due under projection on Contract and litigation costs• .Purchase of Municipal Building was adjusted by R 16 000 000to accommodate the early settlement of municipal civic centre.• Adhoc rental (Lease of Transport assets) was adjusted by R1 000 000 to accomodate the rental of yellow fleet• Solar panels were budgeted at R 1 500 000 to cater for the electricity loss as a result of load shedding.• Security enhancement (CCTV Cameras) was adjusted by R 3 000 000 to cater for a high need of security services in the Municipal premises and regional offices

Fetakomo Tubatse Municipality 2022/2023 February Adjustment Budget

DEPARTMENT	ADJUSTMENTS	MAJOR DESCRIPTIONS
EXECUTIVE SUPPORT	The budget was increased by R 61 082 068 to R 63 622 068	<ul style="list-style-type: none">• Ward Committee stipend was increased by R 1040 000 to cater for the under projection of ward committee conference..• Accomodation for councillors was increased by R 1000 000 to cater for the costs

Fetakomo Tubatse Municipality 2022/2023 February Adjustment Budget

DEPARTMENT	ADJUSTMENTS	MAJOR DESCRIPTIONS
MUNICIPAL MANAGER	The budget was increased from R 91 315 238 to R 115 295 238	<ul style="list-style-type: none">• Security services was increased by R 5 000 000 to accommodate the under budgeted amount and increase in SIRA rates.• Legal fees were adjusted by R 15 000 000 to cater for the Mphaphudi (Operation Mabone) court order which was paid during September 2023 and a further amount of R 6 000 000 for current year litigations was adjusted to cater for costs to be incurred on contracts and litigation .• Broadband Strategy and City Strategy was adjusted by R 1 000 000 to cater for the costs to be incurred on this line item.

Fetakomo Tubatse Municipality 2022/2023 February Adjustment Budget

DEPARTMENT	ADJUSTMENTS	MAJOR DESCRIPTIONS
BUDGET&TREASURY	The budget was adjusted from R 142 078 553 to R 149 159 625	<ul style="list-style-type: none"> • VAT recovery cost were increased by R 6 million to accommodate the under budgeted amount on VAT recovered from SARS. • Insurance Aggregation was adjusted by R 2 000 000 to cater for the new assets bought.
COMMUNITY SERVICES	The budget was increased from R 109 841 5144 to R 114 099 112	<ul style="list-style-type: none"> • Refuse removal services was increased by R1500 000 to accommodate expenditure for refuse removal services and additional waste services to be implemented.
TECHNICAL SERVICES	The budget was increased by R.162 238 455 to R 162 888 671	<ul style="list-style-type: none"> • Accommodation costs were increased by R 500 000 to cater for the high need of this costs in the Technical Department

Fetakomo Tubatse Municipality 2022/2023 February Adjustment Budget

DEPARTMENT	ADJUSTMENTS	MAJOR DESCRIPTIONS
DEVELOPMENTPLANNING	The budget was increased from R 29 629 113 to R 37 917 665	<ul style="list-style-type: none"> • Application of Level 01 Housing projects was adjusted by R 900 000 as the project will no longer be implemented in the current year budget. • Finalisation of registration of Extensions 71,72, and 54 was also adjusted downward by R 500 000 and will be implemented next budget year. • The Acquisition of Land was adjusted upward by R 8 000 000 to purchase land for the purpose of business park.
LEDT	The budget was adjusted from R 21 572 162 to R 24 207 114	<ul style="list-style-type: none"> • EPWP Learnership was increased by R 2 500 000 to cater for the EPWP programmes to be implemented during the current financial year.

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

1.4.3 CAPITAL EXPENDITURE PERFORMANCE

LIM476 Tubatse Fetakgomo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Total Capital Expenditure - Vote		343 039	-	-	-	-	-	(99 478)	(99 478)	243 561	160 725	149 152
Capital Expenditure - Functional												
<i>Governance and administration</i>		33 650	-	-	-	-	-	9 800	9 800	43 450	23 300	20 800
Executive and council		3 450	-	-	-	-	-	450	450	3 900	600	-
Finance and administration		30 200	-	-	-	-	-	9 350	9 350	39 550	22 700	20 800
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26 500	-	-	-	-	-	(5 950)	(5 950)	20 550	11 960	-
Community and social services		24 700	-	-	-	-	-	(5 500)	(5 500)	19 200	10 960	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 800	-	-	-	-	-	(450)	(450)	1 350	1 000	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		300 289	-	-	-	-	-	(107 528)	(107 528)	192 761	129 425	119 352
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		300 289	-	-	-	-	-	(107 528)	(107 528)	192 761	129 425	119 352
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 370	-	-	-	-	-	(17 370)	(17 370)	8 000	7 000	9 000
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		25 370	-	-	-	-	-	(17 370)	(17 370)	8 000	7 000	9 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	385 809	-	-	-	-	-	(121 047)	(121 047)	264 761	171 685	149 152
Funded by:												
National Government		119 759	-	-	-	-	4 509	-	4 509	124 267	106 925	111 852
Provincial Government		-	-	-	-	-	-	10 311	10 311	10 311	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	119 759	-	-	-	-	4 509	10 311	14 820	134 579	106 925	111 852
Borrowing		142 000	-	-	-	-	-	(142 000)	(142 000)	-	-	-
Internally generated funds		124 050	-	-	-	-	-	6 133	6 133	130 183	64 760	37 300
Total Capital Funding		385 809	-	-	-	-	4 509	(125 556)	(121 047)	264 761	171 685	149 152

Reference

- Funding of capital expenditure using own funds was increased from R 124 to R 139 million to cater for the MIG projects rejected rollover amounting to R 9,1 million.
- The project funded from national government was adjusted the approved rollover on electrification projects amounting to R 4.5 million MIG funds approved.

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

1.4.4. CASH FLOW PROJECTIONS

LIM476 Tubatse Fetakgomo - Table B7 Adjustments Budget Cash Flows - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		117 613	-					-	-	117 613	134 945	134 945
Service charges		20 245	-					-	-	20 245	22 024	22 024
Other revenue		81 866	-					-	-	81 866	20 453	20 453
Transfers and Subsidies - Operational	1	545 664	-					-	-	545 664	567 386	592 006
Transfers and Subsidies - Capital	1	119 759	-					-	-	119 759	111 852	111 852
Interest		8 285	-					-	-	8 285	8 633	9 013
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(673 555)	-					24 479	24 479	(649 076)	(672 594)	(672 626)
Finance charges		(5 000)	-					-	-	(5 000)	(15 365)	(15 365)
Transfers and Grants	1	-	-					-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		214 877	-	-	-	-	-	24 479	24 479	239 356	177 334	202 302
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		(385 809)	-					(133 574)	(133 574)	(519 383)	(149 152)	(149 152)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(385 809)	-	-	-	-	-	(133 574)	(133 574)	(519 383)	(149 152)	(149 152)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		144 906	-					-	-	144 906	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		144 906	-	-	-	-	-	-	-	144 906	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(26 025)	-	-	-	-	-	(109 095)	(109 095)	(135 121)	28 182	53 150
Cash/cash equivalents at the year begin:	2	298 161	-					115 216	115 216	413 377	278 256	302 552
Cash/cash equivalents at the year end:	2	272 136	-					6 121	6 121	278 256	306 439	355 702

The cash flow shows a positive cash at the end of the year of R 278 million. Cash flows from operating activities of R 239 million.

Adjustment Budget Tables

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
REVENUE ITEMS												
Property rates												
Total Property Rates		139 269	-					-	-	139 269	155 119	161 504
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-					-	-	-	-	-
Net Property Rates		139 269	-	-	-	-	-	-	-	139 269	155 119	161 504
Service charges - electricity revenue												
Total Service charges - electricity revenue		-	-					-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue												
Total Service charges - water revenue		-	-					-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		-	-					-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue												
Total refuse removal revenue		28 921	-					-	-	28 921	30 136	31 462
Total landfill revenue		-	-					-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		28 921	-	-	-	-	-	-	-	28 921	30 136	31 462
Other Revenue By Source												
Fuel Levy		-	-					-	-	-	-	-
Other Revenue		91 741	-					-	-	91 741	34 473	1 794
Total 'Other' Revenue	1	91 741	-	-	-	-	-	-	-	91 741	34 473	1 794
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		145 524	-					(50)	(50)	145 474	148 570	151 585
Pension and UIF Contributions		28 667	-					-	-	28 667	29 928	31 275

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	
Contracted services												
Outsourced Services		104 871	-	-	-	-	-	11 997	11 997	116 868	110 096	108 366
Consultants and Professional Services		67 389	-	-	-	-	-	33 304	33 304	100 693	60 403	64 264
Contractors		60 931	-	-	-	-	-	(756)	(756)	60 175	63 944	67 917
Total contracted services		233 191	-	-	-	-	-	44 544	44 544	277 736	234 443	240 547
Other Expenditure By Type												
Collection costs		-	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		6 500	-	-	-	-	-	1 100	1 100	7 600	6 786	7 091
Other Expenditure		133 766	-	-	-	-	-	23 414	23 414	157 180	103 942	107 264
Total Other Expenditure	1	140 266	-	-	-	-	-	24 514	24 514	164 780	110 728	114 355
Repairs and Maintenance												
by Expenditure Item												
Employee related costs	14	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-	-
Contracted Services		47 421	-	-	-	-	-	7 149	7 149	54 570	49 790	52 363
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	15	47 421	-	-	-	-	-	7 149	7 149	54 570	49 790	52 363
Inventory Consumed												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		3 445	-	-	-	-	-	(300)	(300)	3 145	3 598	3 887
Total Inventory Consumed & Other Material		3 445	-	-	-	-	-	(300)	(300)	3 145	3 598	3 887

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors		534 681	-					(69 139)	(69 139)	465 543	602 996	642 918
Less: provision for debt impairment		(424 404)	-	-	-	-	-	94 300	94 300	(330 105)	(365 105)	(403 105)
Total Consumer debtors	1	110 277	-	-	-	-	-	25 161	25 161	135 438	237 891	239 813
Debt impairment provision												
Balance at the beginning of the year		(394 404)	-					94 300	94 300	(300 105)	(330 105)	(365 105)
Contributions to the provision		-	-					-	-	-	-	-
Bad debts written off		(30 000)	-					-	-	(30 000)	(35 000)	(38 000)
Balance at end of year		(424 404)	-	-	-	-	-	94 300	94 300	(330 105)	(365 105)	(403 105)
Inventory												
Consumables												
Standard Rated												
Opening Balance		1 044	-					2 550	2 550	3 594	4 100	4 387
Acquisitions		3 395	-					206	206	3 601	3 832	3 832
Issues	13	(3 395)	-					300	300	(3 095)	(3 546)	(3 832)
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Consumables Standard Rated		1 044	-	-	-	-	-	3 056	3 056	4 100	4 387	4 387
Zero Rated												
Opening Balance		-	-					(446)	(446)	(446)	(446)	(446)
Acquisitions		-	-					-	-	-	-	-
Issues	13	-	-					-	-	-	-	-
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	(446)	(446)	(446)	(446)	(446)
Finished Goods												
Opening Balance		-	-					(0)	(0)	(0)	(0)	(0)
Acquisitions		-	-					-	-	-	-	-
Issues	13	-	-					-	-	-	-	-

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2023

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	2022/23			Budget Year 2023/24	Budget Year 2024/25
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.6%	0.0%	0.6%	0.7%	1.9%
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				53.4%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				205.4%	0.0%	1224.2%	281.3%	307.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				205.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.3	0.0	13.7	1.4	1.7
Revenue Management									
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				18.6%	0.0%	-3.7%	34.0%	34.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					70.3%	0.0%	-27.3%	62.3%	53.7%
Other Indicators									
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)				28.6%	0.0%	28.5%	30.0%	30.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.5%	0.0%	6.3%	5.8%	6.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				11.0%	0.0%	10.6%	11.7%	13.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				6172.0%	0.0%	6172.0%	1857.0%	1708.3%

**Fetakomo Tubatse Municipality 2022/2023 February Adjustment
Budget**

LIM476 Tubatse Fetakgomo - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2023

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2023/24	Budget Year 2024/25
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				272 136	-	278 256	306 439	355 702
Cash + investments at the yr end less applications - R'000	2	18(1)b				200 004	-	341 440	301 459	373 778
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				188 783	-	125 227	170 512	141 867
Service charge rev % change - macro CPIX target exclusive	5	18(1)a(2)				0.0%	0.0%	0.0%	4.1%	-1.8%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a(2)	0.0%	0.0%	0.0%	70.0%	0.0%	70.0%	64.1%	70.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a(2)				17.8%	0.0%	17.8%	18.9%	19.7%
Capital payments % of capital expenditure	8	18(1);19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				53.4%	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 - inc/(decr)	11	18(1)a							-992.1%	1.0%
Long term receivables % change - inc/(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.8%	0.0%	2.1%	1.8%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)				4.4%	0.0%	6.2%	3.5%	0.0%

LIM476 Tubatse Fetakgomo - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2023

Description	Ref	2022/23						Budget Year 2023/24	Budget Year 2024/25	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands										
A										
7										
8										
9										
10										
11										
12										
F										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		8 664	-	-	-	-	-	8 664	#DIV/0!	7 832
Expanded Public Works Programme Integrated Grant		1 285	-	-	-	-	-	1 285	-	-
Local Government Financial Management Grant		2 550	-	-	-	-	-	2 550	2 550	2 550
Municipal Infrastructure Grant		4 829	-	-	-	-	-	4 829	5 282	5 282
Provincial Government:		-	-	-	-	-	-	-	-	-

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2023

Description	Ref	2022/23							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		8 664	-	-	-	-	-	8 664	7 599	7 832
Expanded Public Works Programme Integrated Grant		1 285	-	-	-	-	-	1 285	-	-
Local Government Financial Management Grant		2 550	-	-	-	-	-	2 550	2 550	2 550
Municipal Infrastructure Grant		4 829	-	-	-	-	-	4 829	5 049	5 282
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		8 664	-	-	-	-	-	8 664	7 599	7 832
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		119 759	-	-	-	-	-	119 759	106 925	111 852
Municipal Infrastructure Grant		91 759	-	-	-	-	-	91 759	95 925	100 358
Integrated National Electrification Programme Grant		28 000	-	-	-	-	-	28 000	11 000	11 494
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		119 759	-	-	-	-	-	119 759	106 925	111 852
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		128 423	-	-	-	-	-	128 423	114 524	119 684

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2023

Summary of remuneration	Ref	2022/23									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		23 716	-							23 716	0.0%
Pension and UIF Contributions		-	-							-	
Medical Aid Contributions		-	-							-	
Motor Vehicle Allowance		-	-							-	
Cellphone Allowance		4 149	-							4 149	
Housing Allowances		-	-							-	
Other benefits and allowances		9 568	-							9 568	
Sub Total - Councillors		37 433	-							37 433	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		7 526	-							7 526	0.0%
Pension and UIF Contributions		92	-							92	0.0%
Medical Aid Contributions		26	-							26	0.0%
Overtime		-	-							-	
Performance Bonus		466	-							466	
Motor Vehicle Allowance		1 701	-							1 701	0.0%
Cellphone Allowance		333	-							333	0.0%
Housing Allowances		400	-							400	
Other benefits and allowances		332	-							332	
Payments in lieu of leave		-	-							-	
Long service awards		296	-							296	0.0%
Post-retirement benefit obligations	5	-	-							-	
Sub Total - Senior Managers of Municipality		11 174	-							11 174	0.0%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		137 998	-					(50)	(50)	137 948	0.0%
Pension and UIF Contributions		28 575	-					-	-	28 575	0.0%
Medical Aid Contributions		12 428	-					-	-	12 428	0.0%
Overtime		7 715	-					-	-	7 715	0.0%
Performance Bonus		12 444	-					-	-	12 444	
Motor Vehicle Allowance		26 308	-					-	-	26 308	0.0%
Cellphone Allowance		2 940	-					-	-	2 940	0.0%
Housing Allowances		2 561	-					-	-	2 561	
Other benefits and allowances		1 688	-					-	-	1 688	
Payments in lieu of leave		642	-					-	-	642	0.0%
Long service awards		1 809	-					-	-	1 809	0.0%
Post-retirement benefit obligations	5	1 519	-					-	-	1 519	0.0%
Sub Total - Other Municipal Staff		236 626	-					(50)	(50)	236 576	0.0%
% increase											
Total Parent Municipality		285 233	-					(50)	(50)	285 183	0.0%

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2023

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - Admin and Corporate Support		-	-	-	-	-	-	-	-	-	-	-	-	807 897	807 897	789 043	789 062
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	124 588	124 588	111 974	117 134
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	25 056	25 056	26 850	27 257
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	1 137	1 137	1 137	1 137
Vote 8 - Local Economic Development and Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	-	858 878	858 878	829 003	834 580
Expenditure by Vote																	
Vote 1 - Admin and Corporate Support		-	-	-	-	-	-	-	-	-	-	-	-	562 652	562 652	503 000	536 438
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	162 889	162 889	165 208	164 562
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	55 528	55 528	55 786	55 621
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	37 917	37 917	28 757	30 051
Vote 8 - Local Economic Development and Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2023

Description - Standard classification	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		-	-	-	-	-	-	-	-	67 195	67 195	67 195	604 758	806 344	789 031	789 050
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	67 195	67 195	67 195	604 758	806 344	789 031	789 050
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	2 089	2 089	2 089	18 800	25 067	26 861	27 269
Community and social services		-	-	-	-	-	-	-	-	12	12	12	112	149	156	162
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	2 076	2 076	2 076	18 688	24 918	26 706	27 107
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	10 584	10 584	10 584	95 258	127 010	113 111	118 271
Planning and development		-	-	-	-	-	-	-	-	202	202	202	1 817	2 422	1 137	1 137
Road transport		-	-	-	-	-	-	-	-	10 382	10 382	10 382	93 441	124 588	111 974	117 134
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	2 431	2 431	2 431	21 883	29 178	30 403	31 741
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	2 431	2 431	2 431	21 883	29 178	30 403	31 741
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		-	-	-	-	-	-	-	-	82 300	82 300	82 300	740 699	987 599	959 406	966 331
Expenditure - Functional																
Governance and administration		-	-	-	-	-	-	-	-	49 173	49 173	49 173	375 741	523 260	462 962	494 558
Executive and council		-	-	-	-	-	-	-	-	18 004	18 004	18 004	124 906	178 917	157 354	162 489
Finance and administration		-	-	-	-	-	-	-	-	31 169	31 169	31 169	250 835	344 343	305 608	332 069
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	5 841	5 841	5 841	53 236	70 760	71 339	71 895
Community and social services		-	-	-	-	-	-	-	-	1 958	1 958	1 958	18 290	24 165	24 683	25 794
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	3 883	3 883	3 883	34 946	46 595	46 656	46 101
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	20 101	20 101	20 101	164 709	225 013	214 149	215 747
Planning and development		-	-	-	-	-	-	-	-	6 451	6 451	6 451	42 770	62 124	48 941	51 185
Road transport		-	-	-	-	-	-	-	-	13 650	13 650	13 650	121 939	162 889	165 208	164 562
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	4 164	4 164	4 164	30 848	43 339	40 444	42 264
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	4 164	4 164	4 164	30 848	43 339	40 444	42 264
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	-	-	79 279	79 279	79 279	624 534	862 372	788 894	824 464
Surplus/ (Deficit) 1.		-	-	-	-	-	-	-	-	3 021	3 021	3 021	116 165	125 227	170 512	141 867

References

1. Surplus / (Deficit) each month with budget table A3 and month budget statement table C3

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2023

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	139 269	139 269	155 119	161 504
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	2 410	2 410	2 410	(7 230)	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	28 921	28 921	30 136	31 462
Rental of facilities and equipment		-	-	-	-	-	-	-	690	690	690	(1 790)	281	293	306	
Interest earned - external investments		-	-	-	-	-	-	-	2 396	2 396	2 396	1 097	8 285	8 633	9 013	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	28 750	28 750	29 957	31 275
Dividends received		-	-	-	-	-	-	-	285	285	285	(855)	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	1 377	1 377	1 377	(713)	3 419	3 563	3 720	
Licences and permits		-	-	-	-	-	-	-	415	415	415	15 283	16 529	17 393	17 981	
Agency services		-	-	-	-	-	-	-	45 472	45 472	45 472	(131 435)	4 981	5 761	5 418	
Transfers and subsidies		-	-	-	-	-	-	-	7 645	7 645	7 645	522 729	545 664	567 153	592 006	
Other revenue		-	-	-	-	-	-	-	-	-	-	-	91 741	91 741	34 473	1 794
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-	60 691	60 691	60 691	685 766	867 841	852 481	854 479	
Expenditure By Type																
Employee related costs		-	-	-	-	-	-	-	3 119	3 119	3 119	238 391	247 749	255 346	263 166	
Remuneration of councillors		-	-	-	-	-	-	-	2 500	2 500	2 500	29 933	37 433	38 402	38 185	
Debt impairment		-	-	-	-	-	-	-	6 881	6 881	6 881	9 356	30 000	35 000	38 000	
Depreciation & asset impairment		-	-	-	-	-	-	-	417	417	417	85 809	87 059	94 233	98 473	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	5 000	5 000	5 220	15 365
Bulk purchases - electricity		-	-	-	-	-	-	-	227	227	227	(681)	-	-	-	
Inventory consumed		-	-	-	-	-	-	-	28 366	28 366	28 366	(81 953)	3 145	3 598	3 887	
Contracted services		-	-	-	-	-	-	-	606	606	606	275 919	277 736	234 443	240 547	
Transfers and subsidies		-	-	-	-	-	-	-	16 523	16 523	16 523	(40 099)	9 470	11 925	12 487	
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	164 780	164 780	110 728	114 355
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	58 639	58 639	58 639	686 454	862 372	788 884	824 464	
Surplus/(Deficit)		-	-	-	-	-	-	-	2 052	2 052	2 052	(888)	5 469	63 587	30 015	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	119 759	119 759	106 925	111 852
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	2 052	2 052	2 052	119 072	125 227	170 512	141 887	

References

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2023

Monthly cash flows	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		-	-	-	-	-	-	-	-	9 801	9 801	9 801	88 210	117 613	134 945	134 945
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	1 687	1 687	1 687	15 184	20 245	22 024	22 024
Rental of facilities and equipment		-	-	-	-	-	-	-	-	25	25	25	225	300	317	317
Interest earned - external investments		-	-	-	-	-	-	-	-	690	690	690	6 214	8 285	8 633	9 013
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	199	199	199	1 795	2 394	2 604	2 604
Licences and permits		-	-	-	-	-	-	-	-	964	964	964	8 678	11 570	12 587	12 587
Agency services		-	-	-	-	-	-	-	-	291	291	291	2 615	3 487	3 793	3 793
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	45 472	45 472	45 472	409 248	545 654	567 986	592 006
Other revenue		-	-	-	-	-	-	-	-	5 343	5 343	5 343	48 087	64 116	1 150	1 150
Cash Receipts by Source		-	-	-	-	-	-	-	-	64 473	64 473	64 473	580 255	773 673	753 441	776 441
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	9 980	9 980	9 980	89 819	119 759	111 852	111 852
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	12 076	12 076	12 076	108 680	144 906	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	(34 878)	(34 878)	(34 878)	104 635	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		-	-	-	-	-	-	-	-	51 650	51 650	51 650	883 389	1 038 338	865 293	890 293
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	24 066	24 066	24 066	216 673	288 870	305 363	305 363
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	417	417	417	3 750	5 000	15 365	15 365
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	246	246	246	2 501	3 239	3 887	3 887
Contracted services		-	-	-	-	-	-	-	-	18 914	18 914	18 914	174 246	230 988	240 547	240 547
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	7 813	7 813	7 813	102 340	125 980	122 797	122 829
Cash Payments by Type		-	-	-	-	-	-	-	-	51 455	51 455	51 455	499 710	654 076	691 846	691 878
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	59 236	59 236	59 236	341 676	519 383	149 152	149 152
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		-	-	-	-	-	-	-	-	110 691	110 691	110 691	841 386	1 173 459	840 998	841 030
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	(59 041)	(59 041)	(59 041)	42 003	(135 121)	24 295	49 263
Cash/cash equivalents at the month/year beginning:		-	-	-	-	-	-	-	-	-	(59 041)	(118 082)	(177 124)	413 377	278 256	302 582
Cash/cash equivalents at the month/year end:		-	-	-	-	-	-	-	-	(59 041)	(118 082)	(177 124)	(135 121)	278 256	202 951	13 215 515

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/2023

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	-	-	-	-	-	-	-	4 784	4 784	4 784	29 158	43 450	23 300	20 800
Executive and council		-	-	-	-	-	-	-	-	378	378	378	2 768	3 900	600	-
Finance and administration		-	-	-	-	-	-	-	-	4 387	4 387	4 387	26 390	39 550	22 700	20 800
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	1 018	1 018	1 018	17 485	20 550	11 900	-
Community and social services		-	-	-	-	-	-	-	-	958	958	958	16 325	19 200	10 960	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	60	60	60	1 170	1 350	1 000	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	3 518	3 518	3 518	182 205	192 761	129 425	119 352
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	3 518	3 518	3 518	182 205	192 761	129 425	119 352
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	(1 360)	(1 360)	(1 360)	12 079	8 000	7 000	9 000
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	(1 360)	(1 360)	(1 360)	12 079	8 000	7 000	9 000
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		-	-	-	-	-	-	-	-	7 941	7 941	7 941	240 937	264 761	171 685	149 132
References																

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 808	-	-	-	-	(908)	(908)	900	1 887	1 972
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	100	-	-	-	-	-	-	100	104	100
Stalls	150	-	-	-	-	-	-	150	157	164
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3 020	-	-	-	-	500	500	3 520	3 153	3 295
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3 020	-	-	-	-	500	500	3 520	3 153	3 295
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	5 000	-	-	-	-	-	-	5 000	5 200	5 500
Operational Buildings	5 000	-	-	-	-	-	-	5 000	5 200	5 500
Municipal Offices	5 000	-	-	-	-	-	-	5 000	5 200	5 500
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sevitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	550	-	-	-	-	(100)	(100)	450	575	601
Computer Equipment	550	-	-	-	-	(100)	(100)	450	575	601
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	24 793	-	-	-	-	3 057	3 057	27 850	26 186	27 640
Machinery and Equipment	24 793	-	-	-	-	3 057	3 057	27 850	26 186	27 640

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

LM476 Tubatse Fetakgomo - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2023

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		70 770	-	-	-	-	-	-	-	70 770	73 884	77 209
Roads Infrastructure		70 770	-	-	-	-	-	-	-	70 770	73 884	77 209
Roads		70 770	-	-	-	-	-	-	-	70 770	73 884	77 209
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 759	-	-	-	-	-	(3 202)	(3 202)	2 557	6 012	6 283
Operational Buildings		5 759	-	-	-	-	-	(3 202)	(3 202)	2 557	6 012	6 283
Municipal Offices		5 759	-	-	-	-	-	(3 202)	(3 202)	2 557	6 012	6 283
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		400	-	-	-	-	-	-	-	400	418	436
Computer Equipment		400	-	-	-	-	-	-	-	400	418	436
Furniture and Office Equipment		1 574	-	-	-	-	-	-	-	1 574	1 643	1 717
Furniture and Office Equipment		1 574	-	-	-	-	-	-	-	1 574	1 643	1 717
Machinery and Equipment		5 764	-	-	-	-	-	-	-	5 764	6 018	6 288
Machinery and Equipment		5 764	-	-	-	-	-	-	-	5 764	6 018	6 288
Transport Assets		2 439	-	-	-	-	-	-	-	2 439	2 547	2 661
Transport Assets		2 439	-	-	-	-	-	-	-	2 439	2 547	2 661
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	90 261	-	-	-	-	-	(3 202)	(3 202)	87 059	94 233	98 473
References												

Fetakgomo Tubatse Municipality 2022/2023 February Adjustment Budget

Community Assets	2 330	3 243	-	-	-	-	-	-	3 243	2 456	2 589		
Community Facilities	2 330	3 243	-	-	-	-	-	-	3 243	2 456	2 589		
Halls	2 251	3 243	-	-	-	-	-	-	3 243	2 373	2 501		
Centres	-	-	-	-	-	-	-	-	-	-	-		
Crèches	-	-	-	-	-	-	-	-	-	-	-		
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-		
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-		
Testing Stations	-	-	-	-	-	-	-	-	-	-	-		
Museums	-	-	-	-	-	-	-	-	-	-	-		
Galleries	-	-	-	-	-	-	-	-	-	-	-		
Theatres	-	-	-	-	-	-	-	-	-	-	-		
Libraries	-	-	-	-	-	-	-	-	-	-	-		
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-	-	-	-	-		
Parks	-	-	-	-	-	-	-	-	-	-	-		
Public Open Space	-	-	-	-	-	-	-	-	-	-	-		
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-		
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-		
Markets	-	-	-	-	-	-	-	-	-	-	-		
Stalls	79	-	-	-	-	-	-	-	79	83	88		
Abattoirs	-	-	-	-	-	-	-	-	-	-	-		
Airports	-	-	-	-	-	-	-	-	-	-	-		
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-	-	-	-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-		
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-		
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-	-	-	-	-		
Heritage assets	-	-	-	-	-	-	-	-	-	-	-		
Monuments	-	-	-	-	-	-	-	-	-	-	-		
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-		
Works of Art	-	-	-	-	-	-	-	-	-	-	-		
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-		
Other Heritage	-	-	-	-	-	-	-	-	-	-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-		
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-		
Improved Property	-	-	-	-	-	-	-	-	-	-	-		
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-		
Improved Property	-	-	-	-	-	-	-	-	-	-	-		
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-		
Other assets	4 263	3 340	-	-	-	-	-	-	3 340	4 493	4 736		
Operational Buildings	4 263	3 340	-	-	-	-	-	-	3 340	4 493	4 736		
Municipal Offices	4 263	3 340	-	-	-	-	-	-	3 340	4 493	4 736		
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-		
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-		
Workshops	-	-	-	-	-	-	-	-	-	-	-		
Yards	-	-	-	-	-	-	-	-	-	-	-		
Stores	-	-	-	-	-	-	-	-	-	-	-		
Laboratories	-	-	-	-	-	-	-	-	-	-	-		
Training Centres	-	-	-	-	-	-	-	-	-	-	-		
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-		
Depots	-	-	-	-	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-		
Staff Housing	-	-	-	-	-	-	-	-	-	-	-		
Social Housing	-	-	-	-	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-	-	-	-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-		
Servitudes	-	-	-	-	-	-	-	-	-	-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-		
Water Rights	-	-	-	-	-	-	-	-	-	-	-		
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-		
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-		
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-		
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-		
Unspecified	-	-	-	-	-	-	-	-	-	-	-		
Computer Equipment	597	365	-	-	-	-	(0)	(0)	365	629	663		
Computer Equipment	597	365	-	-	-	-	(0)	(0)	365	629	663		
Furniture and Office Equipment	1 238	962	-	-	-	-	-	-	962	1 305	1 376		
Furniture and Office Equipment	1 238	962	-	-	-	-	-	-	962	1 305	1 376		
Machinery and Equipment	2 104	4 392	-	-	-	-	-	-	4 392	2 218	2 337		
Machinery and Equipment	2 104	4 392	-	-	-	-	-	-	4 392	2 218	2 337		
Transport Assets	316	1 321	-	-	-	-	-	-	1 321	333	351		
Transport Assets	316	1 321	-	-	-	-	-	-	1 321	333	351		
Land	-	-	-	-	-	-	-	-	-	-	-		
Land	-	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-		
Total Depreciation to be adjusted	1	79 392	97 328	-	30	-	-	-	7 326	7 326	104 653	84 849	89 890

