



**FETAKGOMO TUBATSE
LOCAL MUNICIPALIT**

**FETAKGOMO TUBATSE LOCAL
MUNICIPALITY**

**ADJUSTMENT BUDGET FEBRUARY
2024/2025**

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1.2. COUNCIL RESOLUTION

1.2.1 Total revenue to be adjusted from R 1 000 249 000 to R 1 203 039 000

1.2.2 Total Capital Budget from own funding be adjusted from R 156 261 000 to R 134 394 000,

1.2.3 That Capital Budget from Integrated National Electrification Programme grant to remain unchanged at R 24 132 000,

1.2.4 That Capital Budget from Distressed Mining Town rollover be budgeted a R 8 405 000,

1.2.5 Total Capital Projects from Municipal Infrastructure Grant to remain unchanged at R 103 839 000,

1.2.6 That Total Capital Budget from loan funding remain unchanged at R 24 783

1.2.7 That the adjustment budget for the financial year 2023/24 be submitted to National and Provincial Treasury and relevant stakeholders in the prescribed format.

1.2.8 That the adjustment for 2023/24 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 2024/2025	AMENDMENTS	ADJUSTED BUDGET 2024/2025
TOTAL REVENUE	(1 249 073 438)	46 034 866	(1 203 038 573)
TOTAL EXPENDITURE	1 011 317 395	(10 694 051)	1 000 623 344
CAPEX - OWN FUNDS	174 200 002	(19 646 870)	154 553 132
MIG	103 838 800	-	103 838 800
INEP	24 122 000	-	24 122 000
NDPG	58 000 000		58 000 000
ROLLOVER DMTG		8 404 838	8 404 838
LAND & INFRASTRUCTURE - LOAN FUNDING	40 000 000		40 000 000
TOTAL CAPEX	400 160 802	(11 242 032)	388 918 769

- Total revenue was adjusted from R 1 249 073 438 to R1 203 038 573
- Total operational expenditure was adjusted from R 1 011 317 395 to R 1 000 623 344
- Capital budget from own funds was adjusted from R 179 200 002 to R 154 553 132
- Capital budget from INEP remain unchanged at R 24 122 000
- Capital budget from original MIG remain unchanged at R 103 838 800
- Capital budget from Distressed Mining Town Rollover was budgeted at R 8 404 838,
- Total capital expenditure was adjusted from R400 160 802 to R 388 918 769

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

REVENUE PERFORMANCE

LIM476 Tubatse Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	2,000	-	-	-	-	-	(1,800)	(1,800)	200	2,098	2,197
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	28,947	-	-	-	-	-	-	-	28,947	30,279	31,641
Sale of Goods and Rendering of Services		108,752	-	-	-	-	-	(63,433)	(63,433)	45,319	111,512	116,538
Agency services		7,815	-	-	-	-	-	-	-	7,815	8,175	8,542
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6,482	-	-	-	-	-	-	-	6,482	6,780	7,085
Interest earned from Current and Non Current Assets		11,764	-	-	-	-	-	4,970	4,970	16,734	12,306	12,859
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		322	-	-	-	-	-	10	10	332	337	352
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2,128	-	-	-	-	-	(1,000)	(1,000)	1,128	2,226	2,326
Non-Exchange Revenue												
Property rates	2	225,824	-	-	-	-	-	6,790	6,790	232,614	255,230	286,679
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,613	-	-	-	-	-	25	25	3,638	3,780	3,950
Licences or permits		7,129	-	-	-	-	-	999	999	8,128	7,456	7,792
Transfer and subsidies - Operational		635,886	-	-	-	-	-	(5,000)	(5,000)	630,886	630,125	610,593
Interest		22,449	-	-	-	-	-	4,000	4,000	26,449	23,482	24,539
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,063,113	-	-	-	-	-	(54,440)	(54,440)	1,008,673	1,093,785	1,115,094

The below revenue streams were adjusted to cater for the over/under collection or billing as at mid year :

Exchange Revenue:

Service Charges – Waste Management

- Refuse removal revenue budget was adjusted upward as a result of the current billed revenue which was under budgeted as per the current billing to date.

Sale of Goods and rendering of services

- Sale of Stand was adjusted downward as a result of low collection on this revenue stream. Adjustment was necessary to cater for the time remaining until the end of the financial year.

Agency Services

- Revenue stream remained unchanged for the purpose of this adjustment.

Interest Earned from receivables.

- Interest earned from receivables will remain unchanged for the purpose of this adjustment.

Interest earned from current and non-current assets

- Interest earned on investments was adjusted upward as a result of high interest earned on invested funds during the period ended December 2024.

Rental from Fixed Assets

- Revenue stream remained unchanged for the purpose of this adjustment.

Operational Revenue

- The revenue stream will be adjusted downward as a result of low collection.

Non-Exchange Revenue

Property Rate

- The revenue stream will be adjusted upward as a result of the current billing to date which showed under projection as at mid-year. The implementation of the supplementary valuation increased some of the other properties e,g Residential properties.

Fines, Penalties, and forfeits

- Fines, penalties and forfeits will be adjusted to cater for the current journals raised on traffic fines issued.

Licence and Permits

- Licences and permits will be adjusted upward to cater for the current collection to date.

Transfers and subsidies Operational

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

Interest

- The revenue stream will be adjusted upward as a result of the current billing to date which showed under projection as at mid-year

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

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) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		271,246	-	-	-	-	-	2,408	2,408	273,654	285,849	301,816
Remuneration of councillors		44,940	-	-	-	-	-	700	700	45,640	47,457	50,067
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		6,600	-	-	-	-	-	(254)	(254)	6,346	6,904	7,215
Debt impairment		40,000	-	-	-	-	-	-	-	40,000	41,840	43,723
Depreciation and amortisation		83,541	-	-	-	-	-	-	-	83,541	87,384	91,316
Interest		6,500	-	-	-	-	-	(6,000)	(6,000)	500	6,799	7,105
Contracted services		408,790	-	-	-	-	-	(22,678)	(22,678)	386,112	366,832	366,815
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		2,073	-	-	-	-	-	760	760	2,833	2,169	2,266
Operational costs		147,627	-	-	-	-	-	14,370	14,370	161,997	153,270	159,457
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1,011,317	-	-	-	-	-	(10,694)	(10,694)	1,000,623	998,503	1,029,781

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

- **Employee Costs**

Employee costs will be adjusted upward to cater for the vacant posts.

- **Remuneration for councilors**

Councilor's remuneration will be adjusted upward to cater for the expenditure incurred on travelling and subsidence.

- **Inventory Consumed**

Inventory consumed will be adjusted downward as a result of current year's spending and low inventory reorder levels.

- **Debt Impairment**

Will Remain unchanged for the purpose of this adjustment.

- **Depreciation & Asset Impairment**

Will Remain unchanged for the purpose of this adjustment

- **Interest**

Inventory consumed will be adjusted downward as a result of current year spending

- **Contracted services**

Contracted services will be 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 to cater for costs incurred on the legal costs not budgeted sufficiently. Repair and maintenance of roads was also increased due to heavy rains and unsatisfactory condition of our

roads in the villages. VAT refund was adjusted to cater for the refund received from SARS and other contracted services not aligned to the contract end date were catered for to align the current expenditure.

- **Irrecoverable Debt Written off**

Overdue interest was written off due to the settlement of customer accounts as a result of early settlement agreements.

- **Operational Expenditure**

- Telecommunications was adjusted up by R 3 000 000 to cater for the under-projection and payment of the remaining invoices
- IT software licenses were increased by R 5 000 000 to cater for the payment of Microsoft licenses
- Internal bursaries were increased by R1 606 000 to cater for the payment of outstanding fees.
- Advertising costs were increased by R 4 590 000 to cater for the outstanding invoices
- Insurance Aggregation was adjusted by R 1 500 000 to cater for the new assets bought

:

DEPARTMENT	MAJOR DESCRIPTIONS
CORPORATE SERVICES	<ul style="list-style-type: none">• Telecommunications was adjusted up by R 3 000 000 to cater for the under projection and payment of the remaining invoices.• IT software licenses was increased by R 5 000 000 to cater for the payment of Microsoft licenses.• Internal bursaries were increased by R1 606 000 to cater for the payment of outstanding fees• Insurance Aggregation was adjusted by R 1 500 000 to cater for the new assets bought
EXECUTIVE SUPPORT	<ul style="list-style-type: none">• Remuneration for councillors was increased by R 700 000 to accommodate the overspending on travel and subsistence costs.
MUNICIPAL MANAGER	<ul style="list-style-type: none">• Legal fees were adjusted by R 11 000 000 to cater for current year litigations were adjusted to cater for costs to be incurred on contracts and litigation.• Broadband Strategy and City Strategy was adjusted by R 612 000 to cater for the costs to be incurred on this line item.• Advertising costs was increased by R 4 590 000 to cater for the outstanding invoices.

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DEPARTMENT	MAJOR DESCRIPTIONS
Security Services	Security services was increased by R 24 000 000 to accommodate the under budgeted amount and increase in PSIRA rates
BUDGET&TREASURY	<ul style="list-style-type: none">• VAT recovery cost was increased by R 3 000 000 to accommodate the under budgeted amount on VAT recovered from SARS.• Insurance Aggregation was adjusted by R 1 500 000 to cater for the new assets bought.• UIFW expenditure was adjusted up by R2 000 000 to cater for the under projection.• Grap complaint asset register was increased upward by R 3 000 000 to cater for the under projection.
COMMUNITY SERVICES	<ul style="list-style-type: none">• Refuse removal services was increased by R4 000 000 to accommodate expenditure for refuse removal services and additional waste services to be implemented.
TECHNICAL SERVICES	<ul style="list-style-type: none">• Project preparation was adjusted upward by R 5 000 000 to cater for the high need of this costs in the Technical Department

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1.4.3 CAPITAL EXPENDITURE PERFORMANCE

LIM476 Tubatse Fetakgomo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
Governance and administration		54,204	-	-	-	-	-	(18,209)	(18,209)	35,996	53,457	34,948
Executive and council		14,522	-	-	-	-	-	(6,739)	(6,739)	7,783	22,396	7,663
Finance and administration		39,683	-	-	-	-	-	(11,470)	(11,470)	28,213	31,061	27,285
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,739	-	-	-	-	-	(3,055)	(3,055)	2,684	2,609	870
Community and social services		4,435	-	-	-	-	-	(3,055)	(3,055)	1,380	2,609	870
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1,304	-	-	-	-	-	-	-	1,304	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		284,544	-	-	-	-	-	12,423	12,423	296,967	203,937	184,843
Planning and development		4,348	-	-	-	-	-	(4,348)	(4,348)	0	2,609	6,087
Road transport		280,196	-	-	-	-	-	16,771	16,771	296,967	201,328	178,757
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		8,261	-	-	-	-	-	(5,717)	(5,717)	2,543	2,609	2,609
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8,261	-	-	-	-	-	(5,717)	(5,717)	2,543	2,609	2,609
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270
Funded by:												
National Government		161,705	-	-	-	-	-	(0)	(0)	161,705	160,891	121,649
Provincial Government		-	-	-	-	-	-	7,309	7,309	7,309	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	161,705	-	-	-	-	-	7,309	7,309	169,014	160,891	121,649
Borrowing		34,783	-	-	-	-	-	-	-	34,783	-	-
Internally generated funds		156,261	-	-	-	-	-	(21,867)	(21,867)	134,394	101,720	101,621
Total Capital Funding		352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270

- Funding of capital expenditure using own funds was decreased by R21 876 000 million to accommodate the budget which is under pressure
- The project funded by the national government remained unchanged as there was no roll over.
- Projects funded from provincial government was adjusted to cater for the Distressed Mining Town grant rollover .

1.4.4. CASH FLOW PROJECTIONS

LIM476 Tubatse Fetakgomo - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		232,327	-	-	-	-	-	(69,498)	(69,498)	162,829	243,159	254,364
Service charges		33,666	-	-	-	-	-	(13,263)	(13,263)	20,403	35,221	36,810
Other revenue		133,655	-	-	-	-	-	(67,099)	(67,099)	66,556	137,572	143,779
Transfers and Subsidies - Operational	1	635,886	-	-	-	-	-	(5,000)	(5,000)	630,886	630,125	610,593
Transfers and Subsidies - Capital	1	185,961	-	-	-	-	-	8,405	8,405	194,366	185,025	139,896
Interest		9,134	-	-	-	-	-	7,600	7,600	16,734	9,555	9,984
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(879,203)	-	-	-	-	-	11,454	11,454	(867,749)	(860,311)	(885,371)
Finance charges		15,949	-	-	-	-	-	(16,449)	(16,449)	(500)	(16,683)	(17,434)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		367,376	-	-	-	-	-	(143,850)	(143,850)	223,526	363,661	292,622
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		(352,749)	-	-	-	-	-	14,558	14,558	(338,190)	(262,611)	(223,270)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(352,749)	-	-	-	-	-	14,558	14,558	(338,190)	(262,611)	(223,270)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long terms/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		14,627	-	-	-	-	-	(129,292)	(129,292)	(114,665)	101,050	69,353
Cash/cash equivalents at the year begin:	2	218,063	-	-	-	-	-	(8,638)	(8,638)	209,426	235,321	372,488
Cash/cash equivalents at the year end:	2	232,690	-	-	-	-	-	(137,930)	(137,930)	94,761	336,371	441,840

The cash flow shows a positive cash at the end of the year of R 94 million. Cash flows from operating activities of R 223 million.

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

1.4.5. FINANCIAL POSITION

LIM476 Tubatse Fetakgomo - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description		Ref	2024/25								Budget Year 2025/26	Budget Year 2026/27	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands			A	A1	B	C	D	E	F	G	H		
ASSETS													
Current assets													
Cash and cash equivalents			235,321	–	–	–	–	–	(136,023)	(136,023)	99,298	372,488	479,582
Trade and other receivables from exchange transactions	1		16,519	–	–	–	–	–	16,670	16,670	33,188	13,150	9,622
Receivables from non-exchange transactions	1		16,155	–	–	–	–	–	54,909	54,909	71,064	10,918	25,146
Current portion of non-current receivables	2		–	–	–	–	–	–	–	–	–	–	–
Inventory			3,176	–	–	–	–	–	72,235	72,235	75,411	3,176	3,176
VAT			39,887	–	–	–	–	–	8,475	8,475	48,362	39,887	39,887
Other current assets			1,693	–	–	–	–	–	48,307	48,307	50,000	1,693	1,693
Total current assets			312,751	–	–	–	–	–	64,572	64,572	377,323	441,313	559,106
Non current assets													
Investments			–	–	–	–	–	–	–	–	–	–	–
Investment property			60,800	–	–	–	–	–	(7,469)	(7,469)	53,331	60,800	60,800
Property, plant and equipment	3		2,700,774	–	–	–	–	–	27,654	27,654	2,728,427	2,876,001	3,007,955
Biological assets			–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources			–	–	–	–	–	–	–	–	–	–	–
Heritage assets			1,068	–	–	–	–	–	–	–	1,068	1,068	1,068
Intangible assets			1,045	–	–	–	–	–	(706)	(706)	339	1,045	1,045
Trade and other receivables from exchange transactions			–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions			–	–	–	–	–	–	–	–	–	–	–
Other non-current assets			–	–	–	–	–	–	–	–	–	–	–
Total non current assets			2,763,687	–	–	–	–	–	19,478	19,478	2,783,166	2,938,915	3,070,869
TOTAL ASSETS			3,076,439	–	–	–	–	–	84,050	84,050	3,160,489	3,380,227	3,629,975
LIABILITIES													
Current liabilities													
Bank overdraft			–	–	–	–	–	–	–	–	–	–	–
Financial liabilities			1,006	–	–	–	–	–	(1,006)	(1,006)	–	1,006	1,006
Consumer deposits			15,666	–	–	–	–	–	(15,666)	(15,666)	–	15,666	15,666
Trade and other payables from exchange transactions			69,433	–	–	–	–	–	198,642	198,642	268,075	92,915	117,453
Trade and other payables from non-exchange transactions			71,316	–	–	–	–	–	(62,911)	(62,911)	8,405	71,316	71,316
Provisions			20,545	–	–	–	–	–	(729)	(729)	19,816	20,545	20,545
VAT			8,957	–	–	–	–	–	(8,957)	(8,957)	0	8,957	8,957
Other current liabilities			–	–	–	–	–	–	35,901	35,901	35,901	–	–
Total current liabilities			186,923	–	–	–	–	–	145,274	145,274	332,197	210,405	234,943
Non current liabilities													
Borrowing	1		(1,006)	–	–	–	–	–	1,006	1,006	–	(1,006)	(1,006)
Provisions	1		9,126	–	–	–	–	–	79,175	79,175	88,300	9,126	9,126
Long term portion of trade payables			–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities			5,836	–	–	–	–	–	58,218	58,218	64,053	5,836	5,836
Total non current liabilities			13,956	–	–	–	–	–	138,398	138,398	152,354	13,956	13,956
TOTAL LIABILITIES			200,878	–	–	–	–	–	283,673	283,673	484,551	224,360	248,899
NET ASSETS	2		2,875,560	–	–	–	–	–	(199,622)	(199,622)	2,675,938	3,155,867	3,381,076
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			2,875,560	–	–	–	–	–	(105,503)	(105,503)	2,770,057	3,155,867	3,381,076
Funds and Reserves			–	–	–	–	–	–	–	–	–	–	–
Other			–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY			2,875,560	–	–	–	–	–	(105,503)	(105,503)	2,770,057	3,155,867	3,381,076

- Total net assets remained unchanged for the sake of this adjustment.

Adjustment Budget Tables

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2024/25									Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	225,824	-	-	-	-	-	6,790	6,790	232,614	255,230	286,679
Service charges	30,947	-	-	-	-	-	(1,800)	(1,800)	29,147	32,377	33,838
Investment revenue	11,764	-	-	-	-	-	4,970	4,970	16,734	12,306	12,859
Transfers recognised - operational	635,886	-	-	-	-	-	(5,000)	(5,000)	630,886	630,125	610,593
Other own revenue	158,691	-	-	-	-	-	(59,399)	(59,399)	99,291	163,747	171,124
Total Revenue (excluding capital transfers and contributions)	1,063,113	-	-	-	-	-	(54,440)	(54,440)	1,008,673	1,093,785	1,115,094
Employee costs	271,246	-	-	-	-	-	2,408	2,408	273,654	285,849	301,816
Remuneration of councillors	44,940	-	-	-	-	-	700	700	45,640	47,457	50,067
Depreciation & asset impairment	123,541	-	-	-	-	-	-	-	123,541	129,224	135,039
Finance charges	6,500	-	-	-	-	-	(6,000)	(6,000)	500	6,799	7,105
Inventory consumed and bulk purchases	6,600	-	-	-	-	-	(254)	(254)	6,346	6,904	7,215
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	558,491	-	-	-	-	-	(7,548)	(7,548)	550,942	522,271	528,539
Total Expenditure	1,011,317	-	-	-	-	-	(10,694)	(10,694)	1,000,623	998,503	1,029,781
Surplus/(Deficit)	51,795	-	-	-	-	-	(43,746)	(43,746)	8,050	95,282	85,313
Transfers and subsidies - capital (monetary allocations)	185,961	-	-	-	-	-	8,405	8,405	194,366	185,025	139,896
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	237,756	-	-	-	-	-	(35,341)	(35,341)	202,415	280,307	225,209
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	237,756	-	-	-	-	-	(35,341)	(35,341)	202,415	280,307	225,209
Capital expenditure & funds sources											
Capital expenditure	344,835	-	-	-	-	-	(8,025)	(8,025)	336,810	260,002	222,400
Transfers recognised - capital	161,705	-	-	-	-	-	7,309	7,309	169,014	160,891	121,649
Borrowing	34,783	-	-	-	-	-	-	-	34,783	-	-
Internally generated funds	156,261	-	-	-	-	-	(21,867)	(21,867)	134,394	101,720	101,621
Total sources of capital funds	352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270
Financial position											
Total current assets	312,751	-	-	-	-	-	64,572	64,572	377,323	441,313	559,106
Total non current assets	2,763,687	-	-	-	-	-	19,478	19,478	2,783,166	2,938,915	3,070,869
Total current liabilities	186,923	-	-	-	-	-	145,274	145,274	332,197	210,405	234,943
Total non current liabilities	13,956	-	-	-	-	-	138,398	138,398	152,354	13,956	13,956
Community wealth/Equity	2,875,560	-	-	-	-	-	(105,503)	(105,503)	2,770,057	3,155,867	3,381,076
Cash flows											
Net cash from (used) operating	367,376	-	-	-	-	-	(143,850)	(143,850)	223,526	363,661	292,622
Net cash from (used) investing	(352,749)	-	-	-	-	-	14,558	14,558	(338,190)	(262,611)	(223,270)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	232,690	-	-	-	-	-	(137,930)	(137,930)	94,761	336,371	441,840
Cash backing/surplus reconciliation											
Cash and investments available	235,321	-	-	-	-	-	(136,023)	(136,023)	99,298	372,488	479,582
Application of cash and investments	96,553	-	-	-	-	-	143,253	143,253	239,806	130,052	145,486
Balance - surplus (shortfall)	138,768	-	-	-	-	-	(279,275)	(279,275)	(140,508)	242,436	334,096

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		1,000,201	-	-	-	-	-	(57,065)	(57,065)	943,136	1,030,307	1,048,534
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1,000,201	-	-	-	-	-	(57,065)	(57,065)	943,136	1,030,307	1,048,534
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		18,699	-	-	-	-	-	1,000	1,000	19,699	19,559	20,439
Community and social services		274	-	-	-	-	-	-	-	274	287	300
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		18,424	-	-	-	-	-	1,000	1,000	19,424	19,272	20,139
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		194,422	-	-	-	-	-	10,021	10,021	204,442	191,549	146,938
Planning and development		2,996	-	-	-	-	-	1,616	1,616	4,612	1,312	1,371
Road transport		191,426	-	-	-	-	-	8,405	8,405	199,831	190,237	145,567
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		35,751	-	-	-	-	-	10	10	35,761	37,396	39,079
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		35,751	-	-	-	-	-	10	10	35,761	37,396	39,079
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,249,073	-	-	-	-	-	(46,035)	(46,035)	1,203,039	1,278,810	1,254,990
Expenditure - Functional												
Governance and administration		594,928	-	-	-	-	-	38,820	38,820	633,748	604,497	630,982
Executive and council		172,345	-	-	-	-	-	12,339	12,339	184,684	170,289	177,993
Finance and administration		422,583	-	-	-	-	-	26,481	26,481	449,064	434,209	452,990
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		123,923	-	-	-	-	-	(6,646)	(6,646)	117,277	123,670	130,241
Community and social services		67,573	-	-	-	-	-	(1,596)	(1,596)	65,977	67,168	70,731
Sport and recreation		1,253	-	-	-	-	-	-	-	1,253	1,311	1,370
Public safety		55,097	-	-	-	-	-	(5,050)	(5,050)	50,047	55,192	58,140
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		237,395	-	-	-	-	-	(39,558)	(39,558)	197,837	213,903	209,790
Planning and development		79,750	-	-	-	-	-	(34,458)	(34,458)	45,292	60,363	48,868
Road transport		157,645	-	-	-	-	-	(5,100)	(5,100)	152,545	153,540	160,922
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		55,071	-	-	-	-	-	(3,310)	(3,310)	51,760	56,432	58,767
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		55,071	-	-	-	-	-	(3,310)	(3,310)	51,760	56,432	58,767
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,011,317	-	-	-	-	-	(10,694)	(10,694)	1,000,623	998,503	1,029,781
Surplus/ (Deficit) for the year		237,756	-	-	-	-	-	(35,341)	(35,341)	202,415	280,307	225,209

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	2,000	-	-	-	-	-	(1,800)	(1,800)	200	2,098	2,197
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	28,947	-	-	-	-	-	-	-	28,947	30,279	31,641
Sale of Goods and Rendering of Services		108,752	-	-	-	-	-	(63,433)	(63,433)	45,319	111,512	116,538
Agency services		7,815	-	-	-	-	-	-	-	7,815	8,175	8,542
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6,482	-	-	-	-	-	-	-	6,482	6,780	7,085
Interest earned from Current and Non Current Assets		11,764	-	-	-	-	-	4,970	4,970	16,734	12,306	12,859
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		322	-	-	-	-	-	10	10	332	337	352
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2,128	-	-	-	-	-	(1,000)	(1,000)	1,128	2,226	2,326
Non-Exchange Revenue												
Property rates	2	225,824	-	-	-	-	-	6,790	6,790	232,614	255,230	286,679
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,613	-	-	-	-	-	25	25	3,638	3,780	3,950
Licences or permits		7,129	-	-	-	-	-	999	999	8,128	7,456	7,792
Transfer and subsidies - Operational		635,886	-	-	-	-	-	(5,000)	(5,000)	630,886	630,125	610,593
Interest		22,449	-	-	-	-	-	4,000	4,000	26,449	23,482	24,539
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,063,113	-	-	-	-	-	(54,440)	(54,440)	1,008,673	1,093,785	1,115,094
Expenditure By Type												
Employee related costs		271,246	-	-	-	-	-	2,408	2,408	273,654	285,849	301,816
Remuneration of councillors		44,940	-	-	-	-	-	700	700	45,640	47,457	50,067
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		6,600	-	-	-	-	-	(254)	(254)	6,346	6,904	7,215
Debt impairment		40,000	-	-	-	-	-	-	-	40,000	41,840	43,723
Depreciation and amortisation		83,541	-	-	-	-	-	-	-	83,541	87,384	91,316
Interest		6,500	-	-	-	-	-	(6,000)	(6,000)	500	6,799	7,105
Contracted services		408,790	-	-	-	-	-	(22,678)	(22,678)	386,112	366,832	366,815
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		2,073	-	-	-	-	-	760	760	2,833	2,169	2,266
Operational costs		147,627	-	-	-	-	-	14,370	14,370	161,997	153,270	159,457
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1,011,317	-	-	-	-	-	(10,694)	(10,694)	1,000,623	998,503	1,029,781

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Admin and Corporate Support		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development and Tourism		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Admin and Corporate Support		63,335	-	-	-	-	-	(24,796)	(24,796)	38,539	58,674	43,644
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		280,196	-	-	-	-	-	16,771	16,771	296,967	201,328	178,757
Vote 5 - Community Services		1,304	-	-	-	-	-	-	-	1,304	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development and Tourism		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		344,835	-	-	-	-	-	(8,025)	(8,025)	336,810	260,002	222,400
Total Capital Expenditure - Vote		344,835	-	-	-	-	-	(8,025)	(8,025)	336,810	260,002	222,400
Total Capital Expenditure - Vote		344,835	-	-	-	-	-	(8,025)	(8,025)	336,810	260,002	222,400
Capital Expenditure - Functional												
Governance and administration		54,204	-	-	-	-	-	(18,209)	(18,209)	35,996	53,457	34,948
Executive and council		14,522	-	-	-	-	-	(6,739)	(6,739)	7,783	22,396	7,663
Finance and administration		39,683	-	-	-	-	-	(11,470)	(11,470)	28,213	31,061	27,285
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,739	-	-	-	-	-	(3,055)	(3,055)	2,684	2,609	870
Community and social services		4,435	-	-	-	-	-	(3,055)	(3,055)	1,380	2,609	870
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1,304	-	-	-	-	-	-	-	1,304	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		284,544	-	-	-	-	-	12,423	12,423	296,967	203,937	184,843
Planning and development		4,348	-	-	-	-	-	(4,348)	(4,348)	0	2,609	6,087
Road transport		280,196	-	-	-	-	-	16,771	16,771	296,967	201,328	178,757
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		8,261	-	-	-	-	-	(5,717)	(5,717)	2,543	2,609	2,609
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8,261	-	-	-	-	-	(5,717)	(5,717)	2,543	2,609	2,609
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270
Funded by:												
National Government		161,705	-	-	-	-	-	(0)	(0)	161,705	160,891	121,649
Provincial Government		-	-	-	-	-	-	7,309	7,309	7,309	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	161,705	-	-	-	-	-	7,309	7,309	169,014	160,891	121,649
Borrowing		34,783	-	-	-	-	-	-	-	34,783	-	-
Internally generated funds		156,261	-	-	-	-	-	(21,867)	(21,867)	134,394	101,720	101,621
Total Capital Funding		352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
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		232,327	–	–	–	–	–	(69,498)	(69,498)	162,829	243,159	254,364
Service charges		33,666	–	–	–	–	–	(13,263)	(13,263)	20,403	35,221	36,810
Other revenue		133,655	–	–	–	–	–	(67,099)	(67,099)	66,556	137,572	143,779
Transfers and Subsidies - Operational	1	635,886	–	–	–	–	–	(5,000)	(5,000)	630,886	630,125	610,593
Transfers and Subsidies - Capital	1	185,961	–	–	–	–	–	8,405	8,405	194,366	185,025	139,896
Interest		9,134	–	–	–	–	–	7,600	7,600	16,734	9,555	9,984
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(879,203)	–	–	–	–	–	11,454	11,454	(867,749)	(860,311)	(885,371)
Finance charges		15,949	–	–	–	–	–	(16,449)	(16,449)	(500)	(16,683)	(17,434)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		367,376	–	–	–	–	–	(143,850)	(143,850)	223,526	363,661	292,622
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		(352,749)	–	–	–	–	–	14,558	14,558	(338,190)	(262,611)	(223,270)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(352,749)	–	–	–	–	–	14,558	14,558	(338,190)	(262,611)	(223,270)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		14,627	–	–	–	–	–	(129,292)	(129,292)	(114,665)	101,050	69,353
Cash/cash equivalents at the year begin:	2	218,063	–	–	–	–	–	(8,638)	(8,638)	209,426	235,321	372,488
Cash/cash equivalents at the year end:	2	232,690	–	–	–	–	–	(137,930)	(137,930)	94,761	336,371	441,840

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		235,321	–	–	–	–	–	(136,023)	(136,023)	99,298	372,488	479,582
Trade and other receivables from exchange transactions	1	16,519	–	–	–	–	–	16,670	16,670	33,188	13,150	9,622
Receivables from non-exchange transactions	1	16,155	–	–	–	–	–	54,909	54,909	71,064	10,918	25,146
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		3,176	–	–	–	–	–	72,235	72,235	75,411	3,176	3,176
VAT		39,887	–	–	–	–	–	8,475	8,475	48,362	39,887	39,887
Other current assets		1,693	–	–	–	–	–	48,307	48,307	50,000	1,693	1,693
Total current assets		312,751	–	–	–	–	–	64,572	64,572	377,323	441,313	559,106
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		60,800	–	–	–	–	–	(7,469)	(7,469)	53,331	60,800	60,800
Property, plant and equipment	3	2,700,774	–	–	–	–	–	27,654	27,654	2,728,427	2,876,001	3,007,955
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		1,068	–	–	–	–	–	–	–	1,068	1,068	1,068
Intangible assets		1,045	–	–	–	–	–	(706)	(706)	339	1,045	1,045
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		2,763,687	–	–	–	–	–	19,478	19,478	2,783,166	2,938,915	3,070,869
TOTAL ASSETS		3,076,439	–	–	–	–	–	84,050	84,050	3,160,489	3,380,227	3,629,975
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		1,006	–	–	–	–	–	(1,006)	(1,006)	–	1,006	1,006
Consumer deposits		15,666	–	–	–	–	–	(15,666)	(15,666)	–	15,666	15,666
Trade and other payables from exchange transactions		69,433	–	–	–	–	–	198,642	198,642	268,075	92,915	117,453
Trade and other payables from non-exchange transactions		71,316	–	–	–	–	–	(62,911)	(62,911)	8,405	71,316	71,316
Provisions		20,545	–	–	–	–	–	(729)	(729)	19,816	20,545	20,545
VAT		8,957	–	–	–	–	–	(8,957)	(8,957)	0	8,957	8,957
Other current liabilities		–	–	–	–	–	–	35,901	35,901	35,901	–	–
Total current liabilities		186,923	–	–	–	–	–	145,274	145,274	332,197	210,405	234,943
Non current liabilities												
Borrowing	1	(1,006)	–	–	–	–	–	1,006	1,006	–	(1,006)	(1,006)
Provisions	1	9,126	–	–	–	–	–	79,175	79,175	88,300	9,126	9,126
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		5,836	–	–	–	–	–	58,218	58,218	64,053	5,836	5,836
Total non current liabilities		13,956	–	–	–	–	–	138,398	138,398	152,354	13,956	13,956
TOTAL LIABILITIES		200,878	–	–	–	–	–	283,673	283,673	484,551	224,360	248,899
NET ASSETS	2	2,875,560	–	–	–	–	–	(199,622)	(199,622)	2,675,938	3,155,867	3,381,076
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2,875,560	–	–	–	–	–	(105,503)	(105,503)	2,770,057	3,155,867	3,381,076
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		2,875,560	–	–	–	–	–	(105,503)	(105,503)	2,770,057	3,155,867	3,381,076

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	301,825	-	-	-	-	-	3,371	3,371	305,196	231,954	180,931
Roads Infrastructure		103,055	-	-	-	-	-	19,345	19,345	122,400	94,370	102,388
Storm water Infrastructure		69,565	-	-	-	-	-	(5,429)	(5,429)	64,136	50,435	870
Electrical Infrastructure		44,019	-	-	-	-	-	(10,862)	(10,862)	33,157	27,391	25,348
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3,478	-	-	-	-	-	20,109	20,109	23,587	1,304	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		220,118	-	-	-	-	-	23,162	23,162	243,280	173,500	128,605
Community Facilities		3,332	-	-	-	-	-	(1,952)	(1,952)	1,380	870	870
Sport and Recreation Facilities		4,783	-	-	-	-	-	(4,783)	(4,783)	0	3,913	8,696
Community Assets		8,114	-	-	-	-	-	(6,734)	(6,734)	1,380	4,783	9,565
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		9,766	-	-	-	-	-	(5,609)	(5,609)	4,158	4,669	3,165
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	9,766	-	-	-	-	-	(5,609)	(5,609)	4,158	4,669	3,165
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		609	-	-	-	-	-	(609)	(609)	0	-	-
Intangible Assets		609	-	-	-	-	-	(609)	(609)	0	-	-
Computer Equipment		1,304	-	-	-	-	-	-	-	1,304	-	-
Furniture and Office Equipment		11,913	-	-	-	-	-	457	457	12,370	6,438	4,813
Machinery and Equipment		8,696	-	-	-	-	-	(5,000)	(5,000)	3,696	9,087	12,174
Transport Assets		15,217	-	-	-	-	-	(5,090)	(5,090)	10,127	14,348	18,261
Land		26,087	-	-	-	-	-	2,794	2,794	28,881	19,130	4,348
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	35,728	-	-	-	-	-	(4,342)	(4,342)	31,386	15,238	18,750
Roads Infrastructure		23,554	-	-	-	-	-	(9,100)	(9,100)	14,454	5,967	7,594
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,348	-	-	-	-	-	7,867	7,867	12,214	4,348	5,217
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,783	-	-	-	-	-	(3,109)	(3,109)	1,674	1,739	2,609
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		32,685	-	-	-	-	-	(4,342)	(4,342)	28,342	12,054	15,420
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	15,196	-	-	-	-	-	(13,587)	(13,587)	1,609	15,419	23,589
Roads Infrastructure		2,587	-	-	-	-	-	(2,587)	(2,587)	0	5,774	9,514
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		870	-	-	-	-	-	-	-	870	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		3,457	-	-	-	-	-	(2,587)	(2,587)	870	5,774	9,514
Community Facilities		4,348	-	-	-	-	-	(4,348)	(4,348)	0	2,609	6,087
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	1,739	6,087
Community Assets		4,348	-	-	-	-	-	(4,348)	(4,348)	0	4,348	12,174
Heritage Assets		1,304	-	-	-	-	-	(1,304)	(1,304)	0	870	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6,087	-	-	-	-	-	(5,348)	(5,348)	739	4,428	1,901
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	6,087	-	-	-	-	-	(5,348)	(5,348)	739	4,428	1,901
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270
Roads Infrastructure		129,197	-	-	-	-	-	7,658	7,658	136,854	106,111	119,496
Storm water Infrastructure		69,565	-	-	-	-	-	(5,429)	(5,429)	64,136	50,435	870
Electrical Infrastructure		48,367	-	-	-	-	-	(2,996)	(2,996)	45,371	31,739	30,565
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		9,130	-	-	-	-	-	17,000	17,000	26,130	3,043	2,609
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		256,259	-	-	-	-	-	16,233	16,233	272,492	191,328	153,539

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

LIM476 Tubatse Fetakgomo - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	352,749	-	-	-	-	-	(14,558)	(14,558)	338,190	262,611	223,270
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,393,454	-	-	-	-	-	43,514	43,514	2,436,967	2,359,126	2,299,118
Roads Infrastructure		(34,607)	-	-	-	-	-	11,451	11,451	(23,156)	(90,937)	(154,737)
Storm water Infrastructure		1,691,556	-	-	-	-	-	-	-	1,691,556	1,691,556	1,691,556
Electrical Infrastructure		60,839	-	-	-	-	-	7,309	7,309	68,148	60,839	60,839
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		7,649	-	-	-	-	-	(2,609)	(2,609)	5,040	8,954	8,954
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1,725,437	-	-	-	-	-	16,151	16,151	1,741,588	1,670,412	1,606,611
Community Assets		177,253	-	-	-	-	-	42,461	42,461	219,715	175,612	173,897
Heritage Assets		1,068	-	-	-	-	-	-	-	1,068	1,068	1,068
Investment properties		60,800	-	-	-	-	-	(7,469)	(7,469)	53,331	60,800	60,800
Other Assets		143,532	-	-	-	-	-	-	-	143,532	137,091	130,362
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1,045	-	-	-	-	-	(706)	(706)	339	1,045	1,045
Computer Equipment		12,179	-	-	-	-	-	-	-	12,179	11,236	10,254
Furniture and Office Equipment		35,110	-	-	-	-	-	4,146	4,146	39,256	38,540	40,210
Machinery and Equipment		29,725	-	-	-	-	-	(8,000)	(8,000)	21,725	40,433	53,158
Transport Assets		13,600	-	-	-	-	-	(2,174)	(2,174)	11,426	10,053	4,528
Land		193,705	-	-	-	-	-	(896)	(896)	192,810	212,836	217,184
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,393,454	-	-	-	-	-	43,514	43,514	2,436,967	2,359,126	2,299,118

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		83,541	-	-	-	-	-	-	-	83,541	87,384	91,316
Repairs and Maintenance by asset class	3	76,989	-	-	-	-	-	(15,735)	(15,735)	61,254	80,525	83,946
Roads Infrastructure		10,000	-	-	-	-	-	(5,000)	(5,000)	5,000	10,460	10,931
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,000	-	-	-	-	-	(1,500)	(1,500)	2,500	4,184	4,372
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,000	-	-	-	-	-	(4,600)	(4,600)	400	5,225	5,230
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19,000	-	-	-	-	-	(11,100)	(11,100)	7,900	19,869	20,533
Community Facilities		5,398	-	-	-	-	-	(2,165)	(2,165)	3,233	5,646	5,900
Sport and Recreation Facilities		4,468	-	-	-	-	-	(770)	(770)	3,698	4,673	4,883
Community Assets		9,865	-	-	-	-	-	(2,935)	(2,935)	6,931	10,319	10,783
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		8,500	-	-	-	-	-	(2,500)	(2,500)	6,000	8,890	9,297
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		8,500	-	-	-	-	-	(2,500)	(2,500)	6,000	8,890	9,297
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		10,221	-	-	-	-	-	(500)	(500)	9,721	10,691	11,172
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		23,403	-	-	-	-	-	(1,700)	(1,700)	21,703	24,479	25,602
Transport Assets		6,000	-	-	-	-	-	3,000	3,000	9,000	6,276	6,558
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		160,530	-	-	-	-	-	(15,735)	(15,735)	144,795	167,908	175,262
Renewal and upgrading of Existing Assets as % of total capex		14.4%	0.0%							9.8%	11.7%	19.0%

Fetakgomo Tubatse Municipality 2024/2025 February Adjustment Budget

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		83,541	-	-	-	-	-	-	-	83,541	87,384	91,316
Repairs and Maintenance by asset class	3	76,989	-	-	-	-	-	(15,735)	(15,735)	61,254	80,525	83,946
Roads Infrastructure		10,000	-	-	-	-	-	(5,000)	(5,000)	5,000	10,460	10,931
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,000	-	-	-	-	-	(1,500)	(1,500)	2,500	4,184	4,372
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,000	-	-	-	-	-	(4,600)	(4,600)	400	5,225	5,230
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19,000	-	-	-	-	-	(11,100)	(11,100)	7,900	19,869	20,533
Community Facilities		5,398	-	-	-	-	-	(2,165)	(2,165)	3,233	5,646	5,900
Sport and Recreation Facilities		4,468	-	-	-	-	-	(770)	(770)	3,698	4,673	4,883
Community Assets		9,865	-	-	-	-	-	(2,935)	(2,935)	6,931	10,319	10,783
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		8,500	-	-	-	-	-	(2,500)	(2,500)	6,000	8,890	9,297
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		8,500	-	-	-	-	-	(2,500)	(2,500)	6,000	8,890	9,297
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		10,221	-	-	-	-	-	(500)	(500)	9,721	10,691	11,172
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		23,403	-	-	-	-	-	(1,700)	(1,700)	21,703	24,479	25,602
Transport Assets		6,000	-	-	-	-	-	3,000	3,000	9,000	6,276	6,558
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		160,530	-	-	-	-	-	(15,735)	(15,735)	144,795	167,908	175,262
Renewal and upgrading of Existing Assets as % of total capex		14.4%	0.0%							9.8%	11.7%	19.0%

