

LETSEMENG LOCAL MUNICIPALITY

FS 161

07 GROOTTREK STREET

KOFFIEFONTEIN, 9986

053 33 00 200

www.letsemeng.fs.gov.za

28 February 2021



ADJUSTMENT BUDGET 2020/2021—2022/2023

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA CIRCULARS

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PART 1

1. Adjustment Budget Report by Mayor

2. Adjustment Budget Resolution

3. Executive summary

Following the mid-year performance review the following adjustments are to be made onto the municipal budget through the adjustment budget:

- (a) To adjust the operating revenue upwards by R 3 472 million
- (b) To adjust the operating expenditure upwards by R 14 792 million
- (c) The capital budget is adjusted downwards by R 8 352 million

National Treasury MFMA circulars were used to guide in the compilation of the 2020/2021 adjustment budget.

The following budget principles and guidelines further informed the compilation of 2020/2021 adjustment budget:

- 2020/2021 Monthly expenditure / revenue reports
- 2020/2021 Budget

Below is a summary of the adjustment budget:

Table 1: Analysis of Revenue

<i>Description</i>	<i>2020/2021 Budget</i>	<i>2020/21 Special adjustment</i>	<i>Adjustment Budget</i>
Total Revenue (Including Operational and Capital Grants)	R 206 587 000	R217 372 000	R 220 844 000
Total Operating Expenditure (Including Non-Cash Items)	R 208 757 000	R203 257 000	R218 049 000
Total Capital Budget	R 59 179 000	R 59 179 000	R 50 827 000

3.1. Operating revenue overview

The following key components were used in terms of budgeted revenue of the municipality:

- National Treasury MFMA Circular 98 and 99
- Electricity Tariff increases as applied to National Electricity Regulator of South Africa
- Latest Valuation roll in terms of Municipal Property Rates Act, Act 6 of 2004
- Municipality's indigent policy
- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage

The main adjustments to revenue are discussed below:

Revenue from non-exchange transactions increased by an amount of R 470 000

Revenue from exchange transactions increased by an amount of R 146 000

- The increase was made on electricity due to the under budgeting on the original budget and the decrease was made on both waste water and waste management due to over budgeting on the original budget.

Other revenue increase by R4 355 000 which includes interest on outstanding debtors and investments, dividends, fines, licences and permits and rental of facilities

The table in the next page summarises the 2020/2021 adjusted revenue by source:

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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												
Property rates	2	23;504	23;504	–	–	–	–	470	470	23;974	25;077	26;231
Service charges - electricity revenue	2	21;955	21;955	–	–	–	–	2;035	2;035	23;990	25;093	26;247
Service charges - water revenue	2	8;576	8;576	–	–	–	–	–	–	8;576	8;971	9;383
Service charges - sanitation revenue	2	10;348	10;348	–	–	–	–	(931)	(931)	9;416	9;850	10;303
Service charges - refuse revenue	2	10;632	10;632	–	–	–	–	(957)	(957)	9;675	10;120	10;586
Rental of facilities and equipment		297	297					–	–	297	310	325
Interest earned - external investments		407	407					–	–	407	426	446
Interest earned - outstanding debtors		4;253	4;253					4;253	4;253	8;506	8;897	9;306
Dividends received		10	10					(2)	(2)	8	8	9
Fines, penalties and forfeits		33	33					–	–	33	35	36
Licences and permits		5	5					(2)	(2)	2	3	3
Agency services		–	–					–	–	–	–	–
Transfers and subsidies		71;888	82;673					1;800	1;800	84;473	77;078	80;623
Other revenue	2	569	569	–	–	–	–	107	107	676	707	740
Gains		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		152;478	163;263	–	–	–	–	6;772	6;772	170;035	166;575	174;238

As it can be seen from the above table, revenue has increased and under cash flow statement we are anticipating that we will collect around 80% of the service charges.

Letsemeng LM depends on Grants for operation, 48% of our operating revenue budget is funded from the grants.

Transfers and subsidies increase by R 1800 000 due to the following grants received from Provincial COGTA:

- R 1.5 million – to cover legal fees of Eskom case
- R 300 000 to buy chemicals to clean VIP toilets in Petrusburg

There is a decrease in the Integrated National Electrification Programme of R3 300 000

The table below shows the breakdown of Grant and Subsidies:

Table 2: Grants

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		68,088	82,673				-	82,673	73,040	77,614
Conditions met - transferred to revenue		68,088	82,673	-	-	-	-	82,673	73,040	77,614
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	1,800	1,800	1,800	-	-
Conditions met - transferred to revenue		-	-	-	-	1,800	1,800	1,800	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts		3,800	-			-	-	3,800	3,000	3,200
Conditions met - transferred to revenue		3,800	-	-	-	-	-	3,800	3,000	3,200
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		71,888	82,673	-	-	1,800	1,800	88,273	76,040	80,814
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		13,500					-	13,500	-	-
Current year receipts		54,109				(3,300)	(3,300)	50,809	58,733	56,777
Conditions met - transferred to revenue		67,609	-	-	-	(3,300)	(3,300)	64,309	58,733	56,777
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	1,800	1,800	1,800	-	-
Conditions met - transferred to revenue		-	-	-	-	1,800	1,800	1,800	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		67,609	-	-	-	(1,500)	(1,500)	66,109	58,733	56,777
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		139,497	82,673	-	-	300	300	154,382	134,773	137,591
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

The Municipality is going to lose R 13 500 000 to National Revenue Fund, this is due to unspent grants that are not cash backed.

3.1.1. Electricity

Letsemeng Local Municipality target indigent households as per the approved indigent register for free basic electricity, all indigent households receives 50Kwh on a monthly basis. We sell both conventional and pre-paid electricity.

3.1.2. Water

There is inclining block tariff structure implemented for water services, all households receive the free 6kl per month of water.

3.1.3. Sanitation (Sewerage)

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption

3.1.4. Waste Removal

- Waste removal charges are charged at a flat rate, irrespective of litres of waste removed
- The increment will also cover the wear and tear off all the trucks and vehicles used to provide this service
- Waste removal is provided for free to all the households who are indigent
- All residents solid waste is removed once a week

3.1.5. Property rates

Property rates is a statutory tax charged on all property owners within the jurisdiction of the Municipality, it is imposed in accordance to section 229 of the Constitution of South Africa and Municipal Property rates act, act 6 of 2004 (MPRA). In terms of MPRA the municipality must prepare a valuation roll after every 5 financial year, Letsemeng Local Municipality implemented the valuation roll in accordance with MPRA prescripts on the 1st July 2018.

3.2. Operating Expenditure Framework

Municipality budget for expenditure was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circular 98 and 99
- South African Local Government Bargaining Council collective agreement on salaries

The table below show the adjusted budget expenditure:

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type								-				
Employee related costs		58,918	58,918	-	-	-	-	2,154	2,154	61,072	63,875	66,814
Remuneration of councillors		4,313	4,313					259	259	4,572	4,846	5,137
Debt impairment		50,000	50,000					-	-	50,000	52,300	54,706
Depreciation & asset impairment		47,140	47,140	-	-	-	-	-	-	47,140	49,308	51,576
Finance charges		600	600					1,400	1,400	2,000	2,092	2,188
Bulk purchases		28,000	22,000	-	-	-	-	-	-	22,000	23,012	24,071
Other materials		5,940	6,440					4,815	4,815	11,255	11,773	12,314
Contracted services		8,924	8,924	-	-	-	-	2,551	2,551	11,475	12,003	12,555
Transfers and subsidies		-	-					-	-	-	-	-
Other expenditure		4,922	4,922	-	-	-	-	3,614	3,614	8,536	8,699	9,099
Losses		-	-					-	-	-	-	-
Total Expenditure		208,757	203,257	-	-	-	-	14,792	14,792	218,049	227,908	238,460

Total Expenditure increased by R 14 792 000, employee cost increased by R 2 154 000, remuneration of Councillors increase by R 259 000, finance charges increased by R 1 400 000, this is due to the fact that we do not pay our creditors on time as per the prescripts of MFMA. Other materials increased by R4 815 000, contracted services increased by R2 551 000 and other expenditure increased by R3 614 000.

3.3. Analysis of Capital Budget

Capital budget from internally generated funds was reduced by R 3 827 000 and INEP by R3 300 000

4. Annual budget Table

Explanatory Notes to Table B1

Table B1 is a summary of the budget of Letsemeng Local Municipality that gives an overview of the of the budget, it includes, the following key aspects

Financial Performance: This is a summary of income statement of the Municipality

Capital Expenditure and funding sources: This gives a brief overview of the capital expenditure and its funding sources

Financial Position: This is the balance sheet of Letsemeng Local Municipality

Cash Flow: This gives a brief overview of the Cash flow of the Municipality

Asset Management: This is the overview of the total assets of the Municipality

Free Services: This section gives the total amount of free basic services as provided by the municipality.

This is the most important as it gives users of the budget a “snapshot” of what is going to follow in the next nine (9) main table

Explanatory Notes to Table B2

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4 as Table B4 exclude capital transfers

Explanatory Note to Table B3

1. Table B3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. Profits made on this services are used to subsidise non-trading services

Explanatory note on table B4

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Letsemeng Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs, which accounts for 54% of the total expenditure

Explanatory note on Table B5

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

Explanatory note to table B8

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

5. PART 2 – Supporting Documentation

5.1. Adjustment budget assumptions

Municipal Financial Management Act (MFMA) mentions six (6) steps (i.e. Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible. The planning and strategizing processes started with the preparation of budget timelines as required by MFMA and IDP review process plan. Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the annual budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The adjustment budget was prepared based on realistically anticipated revenue and cost containment measures. Below are some of the key assumptions of the budget.

- Economic climate and indigent levels within the Municipality will remain the same / constant for major part of the financial year given the limited economic activities within the Municipality
- Cash flow projections will strictly be maintained to ensure that the municipality will meet its financial obligations
- Operating costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion

5.2. Adjustment of the funding of the budget

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from Previous years' surpluses not committed for other purpose
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Letsemeng Local Municipality adjusted operating budget is funded from:

- Grants
- Service Charges
- Other Revenue

The capital budget excluding internally generated funds of the Municipality is R 50 809 000, and is funded from

- MIG
- WSIG
- INEP

5.3. Adjustment to Expenditure on Allocations and Grant Programme

Adjustment has been made on expenditure on allocation of INEP due to the reduction of the grant. The grant programme is also adjusted with R 1 800 000 received from Provincial Cogta.

The Municipality budgeted for the following operating grants:

- Financial Management Grant
- Expanded Public Works Programme
- Equitable Shares
- Water and Sanitation Infrastructure Grant

5.4. Adjustment to Allocations made by the Municipality

Letsemeng Local Municipality uses equitable shares to subsidise indigent households,

Every Household is entitled to receive 6 kl of water and all indigent households receive 50 kw/h of Electricity, sanitation and refuse removal.

5.5. Adjustment to Councillors and Board Members allowance and Employees benefits

Municipal Systems Act requires the Municipal Manager to develop a Staff establishment for the Municipality within a policy framework determined by the municipal council and subject to any applicable legislation. The Municipal Manager Must Submit the staff establishment to council for consideration and approval. The Municipal Systems act further requires the Municipal Manager to provide a job description for each post on the staff establishment and to attach to those posts the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation. There was an adjustment made on Employee benefits.

5.6. Adjustments to service delivery and budget implementation plan

The adjustment to the service delivery and budget implementation plan will be tabled to Council in March 2021

5.7. Adjustment to Capital Expenditure

Capital budget from internally generated funds was reduced by R 3 827 000, this is in line with cost containment measures as adopted by Municipality.

6. Quality Certificate

LETSEMENG COUNCIL / LETSEMENG RAAD



Privaatsak /Private Bag X3
KOFFIEFONTEIN
9986

Telephone : (053) 3300 221
E-Mail – toois@letsemeng.gov.za
Website - www.letsemeng.fs.gov.za
Enquiries: SJ Tooi

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Tshemedi Lucas Mkhwane**, the Municipal Manager of **LETSEMENG LOCAL MUNICIPALITY (FS 161)**, hereby certify that the adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the adjustment budget and supporting documents are consistent with the integrated development plan of the municipality.

Name : Tshemedi Lucas Mkhwane

Signature

A handwritten signature in black ink, appearing to be 'T. Mkhwane', written over a light blue grid background.

Date : 28 February 2021

7. Annexures – Adjustment Budget Tables

FS161 Letsemeng - Table B1 Adjustments Budget Summary - 28 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	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		
Financial Performance											
Property rates	23;504	23;504	–	–	–	–	470	470	23;974	25;077	26;231
Service charges	51;511	51;511	–	–	–	–	146	146	51;657	54;034	56;519
Investment revenue	407	407	–	–	–	–	–	–	407	426	446
Transfers recognised - operational	71;888	82;673	–	–	–	–	1;800	1;800	84;473	77;078	80;623
Other own revenue	5;167	5;167	–	–	–	–	4;355	4;355	9;523	9;961	10;419
Total Revenue (excluding capital transfers and contributions)	152;478	163;263	–	–	–	–	6;772	6;772	170;035	166;575	174;238
Employee costs	58;918	58;918	–	–	–	–	2;154	2;154	61;072	63;875	66;814
Remuneration of councillors	4;313	4;313	–	–	–	–	259	259	4;572	4;846	5;137
Depreciation & asset impairment	47;140	47;140	–	–	–	–	–	–	47;140	49;308	51;576
Finance charges	600	600	–	–	–	–	1;400	1;400	2;000	2;092	2;188
Materials and bulk purchases	33;940	28;440	–	–	–	–	4;815	4;815	33;255	34;785	36;385
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	63;846	63;846	–	–	–	–	6;165	6;165	70;011	73;002	76;360
Total Expenditure	208;757	203;257	–	–	–	–	14;792	14;792	218;049	227;908	238;460
Surplus/(Deficit)	(56;279)	(39;994)	–	–	–	–	(8;021)	(8;021)	(48;015)	(61;333)	(64;222)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54;109	54;109	–	–	–	–	(3;300)	(3;300)	50;809	58;169	53;145
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2;170)	14;115	–	–	–	–	(11;321)	(11;321)	2;794	(3;164)	(11;077)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(2;170)	14;115	–	–	–	–	(11;321)	(11;321)	2;794	(3;164)	(11;077)
Capital expenditure & funds sources											
Capital expenditure	59;179	59;179	–	–	–	–	(7;127)	(7;127)	52;053	54;696	41;583
Transfers recognised - capital	53;381	53;381	–	–	–	–	(3;300)	(3;300)	50;081	47;223	40;713
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	5;798	5;798	–	–	–	–	(3;827)	(3;827)	1;971	7;474	870
Total sources of capital funds	59;179	59;179	–	–	–	–	(7;127)	(7;127)	52;053	54;696	41;583
Financial position											
Total current assets	247;803	261;786	–	–	–	–	(23;012)	(23;012)	238;775	139;498	160;998
Total non current assets	140;370	140;370	–	–	–	–	(7;127)	(7;127)	133;244	54;696	41;583
Total current liabilities	(66;918)	(60;918)	–	–	–	–	(30;207)	(30;207)	(91;125)	(124;380)	(130;101)
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	233;603	253;586	–	–	–	–	(11;321)	(11;321)	242;266	(3;164)	(11;077)
Cash flows											
Net cash from (used) operating	48;537	65;322	–	–	–	–	(4;582)	(4;582)	60;740	63;534	66;457
Net cash from (used) investing	–	–	–	–	–	–	(52;053)	(52;053)	(52;053)	(54;696)	(41;583)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	48;537	65;322	–	–	–	–	(56;635)	(56;635)	8;687	8;837	24;874
Cash backing/surplus reconciliation											
Cash and investments available	160;489	171;274	–	–	–	–	61;500	61;500	232;775	134;339	156;148
Application of cash and investments	(122;668)	(116;668)	–	–	–	–	25;543	25;543	(91;125)	(123;526)	(128;791)
Balance - surplus (shortfall)	283;157	287;942	–	–	–	–	35;957	35;957	323;900	257;865	284;939
Asset Management											
Asset register summary (WDV)	105;911	105;911	–	–	–	–	(7;252)	(7;252)	98;659	17;460	11;315
Depreciation & asset impairment	47;140	47;140	–	–	–	–	–	–	47;140	49;308	51;576
Renewal and Upgrading of Existing Assets	33;536	33;536	–	–	–	–	1;232	1;232	34;768	38;246	30;267
Repairs and Maintenance	1;000	1;000	–	–	–	–	(400)	(400)	600	628	656

FS161 Letsemeng - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2021

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		101;878	112;663	-	-	-	-	877	877	113;540	107;482	112;426
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		101;878	112;663	-	-	-	-	877	877	113;540	107;482	112;426
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	1,000	1,000	1,000	1,046	1,094
Planning and development		-	-	-	-	-	-	1,000	1,000	1,000	1,046	1,094
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		104;709	104;709	-	-	-	-	1,594	1,594	106;303	116;216	113;863
Energy sources		35;865	35;865	-	-	-	-	(202)	(202)	35;663	42;326	36;574
Water management		44;188	44;188	-	-	-	-	432	432	44;620	46;673	48;819
Waste water management		12;960	12;960	-	-	-	-	1,258	1,258	14;219	14;873	15;557
Waste management		11;695	11;695	-	-	-	-	106	106	11;802	12;345	12;912
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	206;587	217;372	-	-	-	-	3;472	3;472	220;844	224;744	227;383
Expenditure - Functional												
Governance and administration		149;690	144;403	-	-	-	-	11;132	11;132	155;535	162;711	170;264
Executive and council		10;857	9;974	-	-	-	-	3;725	3;725	13;699	14;381	15;110
Finance and administration		137;276	132;951	-	-	-	-	6;782	6;782	139;733	146;131	152;853
Internal audit		1;558	1;478	-	-	-	-	625	625	2;103	2;200	2;301
Community and public safety		1;850	3;037	-	-	-	-	(1;133)	(1;133)	1;905	1;992	2;084
Community and social services		950	1;000	-	-	-	-	365	365	1;365	1;428	1;493
Sport and recreation		400	400	-	-	-	-	(200)	(200)	200	209	219
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		400	1;537	-	-	-	-	(1;298)	(1;298)	240	251	262
Health		100	100	-	-	-	-	-	-	100	105	109
Economic and environmental services		9;198	9;728	-	-	-	-	1;853	1;853	11;582	11;949	12;498
Planning and development		5;050	5;580	-	-	-	-	(3;061)	(3;061)	2;519	2;588	2;707
Road transport		4;148	4;148	-	-	-	-	4;914	4;914	9;063	9;360	9;791
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		48;019	46;088	-	-	-	-	2;940	2;940	49;028	51;256	53;614
Energy sources		26;318	26;418	-	-	-	-	1;611	1;611	28;029	29;291	30;638
Water management		13;708	7;708	-	-	-	-	(233)	(233)	7;475	7;819	8;179
Waste water management		7;851	8;882	-	-	-	-	4;466	4;466	13;349	13;963	14;605
Waste management		141	3;080	-	-	-	-	(2;904)	(2;904)	175	183	192
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	208;757	203;257	-	-	-	-	14;792	14;792	218;049	227;908	238;460
Surplus/ (Deficit) for the year		(2;170)	14;115	-	-	-	-	(11;321)	(11;321)	2;794	(3;164)	(11;077)

FS161 Letsemeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2021

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive & Council		12,049	12,049	-	-	-	-	507	507	12,556	13,133	13,737
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		44,188	44,188	-	-	-	-	432	432	44,620	46,673	48,819
Vote 6 - Sports & Recreation		12,960	12,960	-	-	-	-	1,258	1,258	14,219	14,873	15,557
Vote 7 - Road Transport		11,695	11,695	-	-	-	-	106	106	11,802	12,345	12,912
Vote 8 - Waste Management		35,865	35,865	-	-	-	-	(202)	(202)	35,663	42,326	36,574
Vote 9 - Community & Social Services		-	-	-	-	-	-	1,000	1,000	1,000	1,046	1,094
Vote 10 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		89,829	100,614	-	-	-	-	371	371	100,985	94,349	98,689
Total Revenue by Vote	2	206,587	217,372	-	-	-	-	3,472	3,472	220,844	224,744	227,383
Expenditure by Vote	1											
Vote 1 - Executive & Council		93,152	94,363	-	-	-	-	1,244	1,244	95,607	100,005	104,605
Vote 2 - Finance & Administration		10,857	9,974	-	-	-	-	3,725	3,725	13,699	14,381	15,110
Vote 3 - Finance & Administration		450	500	-	-	-	-	765	765	1,265	1,323	1,384
Vote 4 - Planning & Development		1,558	1,478	-	-	-	-	625	625	2,103	2,200	2,301
Vote 5 - Public Safety		13,708	7,708	-	-	-	-	(233)	(233)	7,475	7,819	8,179
Vote 6 - Sports & Recreation		7,851	8,882	-	-	-	-	4,466	4,466	13,349	13,963	14,605
Vote 7 - Road Transport		141	3,080	-	-	-	-	(2,904)	(2,904)	175	183	192
Vote 8 - Waste Management		26,318	26,418	-	-	-	-	1,611	1,611	28,029	29,291	30,638
Vote 9 - Community & Social Services		5,050	5,580	-	-	-	-	(3,061)	(3,061)	2,519	2,588	2,707
Vote 10 - Community & Social Services		400	400	-	-	-	-	(200)	(200)	200	209	219
Vote 11 - Community & Social Services		4,148	4,148	-	-	-	-	4,914	4,914	9,063	9,360	9,791
Vote 12 - Energy Sources		100	100	-	-	-	-	-	-	100	105	109
Vote 13 - Environmental Protection		400	1,537	-	-	-	-	(1,298)	(1,298)	240	251	262
Vote 14 - 0		500	500	-	-	-	-	(400)	(400)	100	105	109
Vote 15 - 0		44,124	38,588	-	-	-	-	5,538	5,538	44,126	46,126	48,248
Total Expenditure by Vote	2	208,757	203,257	-	-	-	-	14,792	14,792	218,049	227,908	238,460
Surplus/ (Deficit) for the year	2	(2,170)	14,115	-	-	-	-	(11,321)	(11,321)	2,794	(3,164)	(11,077)

FS161 Letsemeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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												
Property rates	2	23,504	23,504	-	-	-	-	470	470	23,974	25,077	26,231
Service charges - electricity revenue	2	21,955	21,955	-	-	-	-	2,035	2,035	23,990	25,093	26,247
Service charges - water revenue	2	8,576	8,576	-	-	-	-	-	-	8,576	8,971	9,383
Service charges - sanitation revenue	2	10,348	10,348	-	-	-	-	(931)	(931)	9,416	9,850	10,303
Service charges - refuse revenue	2	10,632	10,632	-	-	-	-	(957)	(957)	9,675	10,120	10,586
Rental of facilities and equipment		297	297					-	-	297	310	325
Interest earned - external investments		407	407					-	-	407	426	446
Interest earned - outstanding debtors		4,253	4,253					4,253	4,253	8,506	8,897	9,306
Dividends received		10	10					(2)	(2)	8	8	9
Fines, penalties and forfeits		33	33					-	-	33	35	36
Licences and permits		5	5					(2)	(2)	2	3	3
Agency services		-	-					-	-	-	-	-
Transfers and subsidies		71,888	82,673					1,800	1,800	84,473	77,078	80,623
Other revenue	2	569	569	-	-	-	-	107	107	676	707	740
Gains		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		152,478	163,263	-	-	-	-	6,772	6,772	170,035	166,575	174,238
Expenditure By Type												
Employee related costs		58,918	58,918	-	-	-	-	2,154	2,154	61,072	63,875	66,814
Remuneration of councillors		4,313	4,313					259	259	4,572	4,846	5,137
Debt impairment		50,000	50,000					-	-	50,000	52,300	54,706
Depreciation & asset impairment		47,140	47,140	-	-	-	-	-	-	47,140	49,308	51,576
Finance charges		600	600					1,400	1,400	2,000	2,092	2,188
Bulk purchases		28,000	22,000	-	-	-	-	-	-	22,000	23,012	24,071
Other materials		5,940	6,440					4,815	4,815	11,255	11,773	12,314
Contracted services		8,924	8,924	-	-	-	-	2,551	2,551	11,475	12,003	12,555
Transfers and subsidies		-	-					-	-	-	-	-
Other expenditure		4,922	4,922	-	-	-	-	3,614	3,614	8,536	8,699	9,099
Losses		-	-					-	-	-	-	-
Total Expenditure		208,757	203,257	-	-	-	-	14,792	14,792	218,049	227,908	238,460
Surplus/(Deficit)		(56,279)	(39,994)	-	-	-	-	(8,021)	(8,021)	(48,015)	(61,333)	(64,222)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54,109	54,109					(3,300)	(3,300)	50,809	58,169	53,145
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-					-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-					-	-	-	-	-
Surplus/(Deficit) before taxation		(2,170)	14,115	-	-	-	-	(11,321)	(11,321)	2,794	(3,164)	(11,077)
Taxation		-	-					-	-	-	-	-
Surplus/(Deficit) after taxation		(2,170)	14,115	-	-	-	-	(11,321)	(11,321)	2,794	(3,164)	(11,077)
Attributable to minorities		-	-					-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2,170)	14,115	-	-	-	-	(11,321)	(11,321)	2,794	(3,164)	(11,077)
Share of surplus/ (deficit) of associate		-	-					-	-	-	-	-
Surplus/ (Deficit) for the year		(2,170)	14,115	-	-	-	-	(11,321)	(11,321)	2,794	(3,164)	(11,077)

FS161 Letsemeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		1,546	1,546	-	-	-	-	(1,031)	(1,031)	515	465	487
Vote 2 - Finance & Administration		70	70	-	-	-	-	(70)	(70)	-	-	-
Vote 3 - Finance & Administration		-	-	-	-	-	-	-	-	-	891	850
Vote 4 - Planning & Development		15	15	-	-	-	-	(15)	(15)	-	-	-
Vote 5 - Public Safety		38,520	38,520	-	-	-	-	(1,144)	(1,144)	37,376	31,956	26,479
Vote 6 - Sports & Recreation		1,334	1,334	-	-	-	-	(1,100)	(1,100)	234	-	-
Vote 7 - Road Transport		390	390	-	-	-	-	-	-	390	9,749	1,598
Vote 8 - Waste Management		13,899	13,899	-	-	-	-	(4,352)	(4,352)	9,547	9,986	10,446
Vote 9 - Community & Social Services		126	126	-	-	-	-	(126)	(126)	-	-	-
Vote 10 - Community & Social Services		2,414	2,414	-	-	-	-	-	-	2,414	-	-
Vote 11 - Community & Social Services		100	100	-	-	-	-	1,126	1,126	1,226	1,282	1,341
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		765	765	-	-	-	-	(415)	(415)	350	366	383
Capital single-year expenditure sub-total		59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583
Total Capital Expenditure - Vote		59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583
Capital Expenditure - Functional												
Governance and administration		2,396	2,396	-	-	-	-	(1,531)	(1,531)	865	832	870
Executive and council		70	70	-	-	-	-	(70)	(70)	-	-	-
Finance and administration		2,311	2,311	-	-	-	-	(1,446)	(1,446)	865	832	870
Internal audit		15	15	-	-	-	-	(15)	(15)	-	-	-
Community and public safety		2,414	2,414	-	-	-	-	-	-	2,414	891	850
Community and social services		-	-	-	-	-	-	-	-	-	891	850
Sport and recreation		2,414	2,414	-	-	-	-	-	-	2,414	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		226	226	-	-	-	-	1,000	1,000	1,226	1,282	1,341
Planning and development		126	126	-	-	-	-	(126)	(126)	-	-	-
Road transport		100	100	-	-	-	-	1,126	1,126	1,226	1,282	1,341
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		54,143	54,143	-	-	-	-	(6,596)	(6,596)	47,547	51,692	38,522
Energy sources		13,899	13,899	-	-	-	-	(4,352)	(4,352)	9,547	9,986	10,446
Water management		38,520	38,520	-	-	-	-	(1,144)	(1,144)	37,376	31,956	26,479
Waste water management		1,334	1,334	-	-	-	-	(1,100)	(1,100)	234	-	-
Waste management		390	390	-	-	-	-	-	-	390	9,749	1,598
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583
Funded by:												
National Government		53,381	53,381	-	-	-	-	(3,300)	(3,300)	50,081	47,223	40,713
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	53,381	53,381	-	-	-	-	(3,300)	(3,300)	50,081	47,223	40,713
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,798	5,798	-	-	-	-	(3,827)	(3,827)	1,971	7,474	870
Total Capital Funding		59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583

FS161 Letsemeng - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2021

Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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	Adjusted Budget
		A	A1	4	5	6	7	8	9	10			
R thousands													
Cash and investments available													
Cash/cash equivalents at the year end	1	48;537	65;322	-	-	-	-	(56;635)	(56;635)	8;687	8;837	24;874	
Other current investments > 90 days		111;952	105;952	-	-	-	-	118;135	118;135	224;087	125;501	131;275	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
Cash and investments available:		160;489	171;274	-	-	-	-	61;500	61;500	232;775	134;339	156;148	
Applications of cash and investments													
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-	
Unspent borrowing													
Statutory requirements													
Other working capital requirements	2	(122;668)	(116;668)					25;543	25;543	(91;125)	(123;526)	(128;791)	
Other provisions													
Long term investments committed		-	-					-	-	-	-	-	
Reserves to be backed by cash/investments		-	-					-	-	-	-	-	
Total Application of cash and investments:		(122;668)	(116;668)	-	-	-	-	25;543	25;543	(91;125)	(123;526)	(128;791)	
Surplus(shortfall)		283;157	287;942	-	-	-	-	35;957	35;957	323;900	257;865	284;939	

FS161 Letsemeng - Table B9 Asset Management - 28 February 2021

Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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	Adjusted Budget
		A	7	8	9	10	11	12	13	14			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	25;643	25;643	-	-	-	-	(8;359)	(8;359)	17;285	16;450	11;315	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		12;847	12;847	-	-	-	-	(3;300)	(3;300)	9;547	9;986	10;446	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		200	200	-	-	-	-	-	-	200	-	-	
Solid Waste Infrastructure		390	390	-	-	-	-	-	-	390	5;633	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		13;437	13;437	-	-	-	-	(3;300)	(3;300)	10;137	15;619	10;446	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		333	333	-	-	-	-	-	-	333	-	-	
Community Assets		333	333	-	-	-	-	-	-	333	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		606	606	-	-	-	-	(486)	(486)	120	126	131	
Intangible Assets		606	606	-	-	-	-	(486)	(486)	120	126	131	
Computer Equipment		579	580	-	-	-	-	(105)	(105)	475	497	520	
Furniture and Office Equipment		337	336	-	-	-	-	(266)	(266)	70	-	-	
Machinery and Equipment		9;952	9;952	-	-	-	-	(3;802)	(3;802)	6;150	209	219	
Transport Assets		400	400	-	-	-	-	(400)	(400)	-	-	-	

Total Upgrading of Existing Assets to be adjusted	2a	33,536	33,536	-	-	-	-	1,232	1,232	34,768	38,246	30,267
Roads Infrastructure		-	-	-	-	-	-	1,226	1,226	1,226	1,282	1,341
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30,354	30,354	-	-	-	-	-	-	30,354	25,314	26,479
Sanitation Infrastructure		1,100	1,100	-	-	-	-	6	6	1,106	6,642	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	4,117	1,598
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		31,455	31,455	-	-	-	-	1,232	1,232	32,686	37,355	29,417
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,082	2,082	-	-	-	-	-	-	2,082	891	850
Community Assets		2,082	2,082	-	-	-	-	-	-	2,082	891	850
Total Capital Expenditure to be adjusted	4	59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583
Roads Infrastructure		-	-	-	-	-	-	1,226	1,226	1,226	1,282	1,341
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12,847	12,847	-	-	-	-	(3,300)	(3,300)	9,547	9,986	10,446
Water Supply Infrastructure		30,354	30,354	-	-	-	-	-	-	30,354	25,314	26,479
Sanitation Infrastructure		1,301	1,301	-	-	-	-	6	6	1,306	6,642	-
Solid Waste Infrastructure		390	390	-	-	-	-	-	-	390	9,749	1,598
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		44,892	44,892	-	-	-	-	(2,068)	(2,068)	42,824	52,974	39,863
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,414	2,414	-	-	-	-	-	-	2,414	891	850
Community Assets		2,414	2,414	-	-	-	-	-	-	2,414	891	850
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		606	606	-	-	-	-	(486)	(486)	120	126	131
Intangible Assets		606	606	-	-	-	-	(486)	(486)	120	126	131
Computer Equipment		579	580	-	-	-	-	(105)	(105)	475	497	520
Furniture and Office Equipment		337	336	-	-	-	-	(266)	(266)	70	-	-
Machinery and Equipment		9,952	9,952	-	-	-	-	(3,802)	(3,802)	6,150	209	219
Transport Assets		400	400	-	-	-	-	(400)	(400)	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	59,179	59,179	-	-	-	-	(7,127)	(7,127)	52,053	54,696	41,583

ASSET REGISTER SUMMARY - PPE (WDV)	5	105,911	105,911	-	-	-	-	(7,252)	(7,252)	98,659	17,460	11,315
Roads Infrastructure		-	-					-	-	-	-	-
Storm water Infrastructure		-	-					-	-	-	-	-
Electrical Infrastructure		12,847	12,847					(3,300)	(3,300)	9,547	9,986	10,446
Water Supply Infrastructure		-	-					-	-	-	-	-
Sanitation Infrastructure		-	-					1,106	1,106	1,106	6,642	-
Solid Waste Infrastructure		-	-					-	-	-	-	-
Rail Infrastructure		-	-					-	-	-	-	-
Coastal Infrastructure		-	-					-	-	-	-	-
Information and Communication Infrastructure		400	400					(150)	(150)	250	262	274
Infrastructure		13,247	13,247	-	-	-	-	(2,344)	(2,344)	10,903	16,890	10,719
Community Assets		-	-					-	-	-	-	-
Heritage Assets		-	-					-	-	-	-	-
Investment properties		81,191	81,191					-	-	81,191	-	-
Other Assets		-	-					-	-	-	-	-
Biological or Cultivated Assets		-	-					-	-	-	-	-
Intangible Assets		606	606					(486)	(486)	120	126	131
Computer Equipment		-	-					-	-	-	-	-
Furniture and Office Equipment		516	516					(221)	(221)	295	235	246
Machinery and Equipment		9,952	9,952					(3,802)	(3,802)	6,150	209	219
Transport Assets		400	400					(400)	(400)	-	-	-
Land		-	-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	105,911	105,911	-	-	-	-	(7,252)	(7,252)	98,659	17,460	11,315
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		47,140	47,140	-	-	-	-	-	1,232	47,140	49,308	51,576
Repairs and Maintenance by asset class	3	1,000	1,000	-	-	-	-	(400)	(400)	600	628	656
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		500	500	-	-	-	-	(400)	(400)	100	105	109
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		500	500	-	-	-	-	(400)	(400)	100	105	109
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		500	500	-	-	-	-	-	-	500	523	547
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		500	500	-	-	-	-	-	-	500	523	547
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	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		48,140	48,140	-	-	-	-	(400)	832	47,740	49,936	52,233
Renewal and upgrading of Existing Assets as % of total PPE		56.7%	56.7%							66.8%	69.9%	72.8%
Renewal and upgrading of Existing Assets as % of depreciation		71.1%	71.1%							73.8%	77.6%	58.7%
R&M as a % of PPE		0.9%	0.9%							0.6%	3.6%	5.8%
Renewal and upgrading and R&M as a % of PPE		32.6%	32.6%							35.8%	222.6%	273.3%