

BA-PHALABORWA LOCAL MUNICIPALITY

**ADJUSTMENT BUDGET
2021/22 MTREF**

February 24

2022

'THE HOME OF MARULA AND WILDLIFE TOURISM'



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Abbreviations and Acronyms

CPIX	Consumer Price Index
DORA	Division of Revenue Act
CoGTA	Department of Cooperative Governance and Traditional Affairs
EXCO	Executive Committee
DLGH	Department of Local Government and Housing
GRAP	General Recognised Accounting Practice
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
INEG	Integrated National Electrification Grant
MPRA	Municipal Property Rates Act
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	National Electricity Regulator of South Africa
NT	National Treasury
PPP	Public-Private Partnership
SALGA	South African Local Government Association
SDBIP	Service Delivery and Budget Implementation Plan
EEDSMG	Electricity Efficiency Demand System Management Grant

PART ONE

Mayor's speech for tabling of the 2021/22 Adjustment Budget

Honourable Speaker, Cllr. Mabunda N O; Chief Whip of Council, Cllr Rapatsa D; Members of the Executive Committee; Chairperson of MPAC, Cllr. Mkhari M P; Honourable Councillors; Traditional Leaders and Representatives of Tribal Authorities; acting Municipal Manager and the entire Administrative Staff; Ladies and Gentlemen,

Thanks to the Honourable Mr. Speaker for the opportunity afforded to table this adjustment budget for the financial year 2021/22. The adjustment budget happened to be the first budget of the new council in the new term.

Honourable Speaker, Section 28 of the Municipal Finance Management Act, 2003 (MFMA) allows a municipality to revise its approved budget through an adjustment budget. An adjustment budget amongst other things: -

- Must adjust the revenue and expenditure estimates downwards or upwards if there is material under/ over collection of revenue during the current year;
- May provide for any other expenditure within a prescribed framework;
- May correct errors in the annual budget;
- May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the municipality;

Honourable Speaker, our finances have been unstable for many years, and this was also exacerbated by the financial impact of the COVID-19 pandemic. The weak economic growth has put pressure on consumers' ability to pay for services.

Therefore, there is severe pressure to maintain healthy cash flows and increase cost containment measures while sustaining efficient service delivery levels. It is therefore imperative that we put more effort on implementing our credit control and debt collection policy, our approved funding plan and as well as financial recovery plan.

We are also therefore reminded of the regulatory framework set out in the Municipal Cost Containment Regulations insofar as it relates to the use of municipal funds and not to use money on non-priority issues as this might further impact on the financial sustainability of our municipality.

To maximise the value of spending, as government we need to contain costs, more especially consumption related spending, exercise prudent and compliant financial management, and eradicate wasteful treatment of public funds and resources.

Honourable speaker the total revenue budget projection is reduced by R6.5 million from R584.3 million to R577.7 million for this adjustment budget 2021/22 which excludes the Capital Grant of R52 million.

Honourable Speaker the projections of the Municipal Revenue per service that are affected are as follows:

- The Municipal Assessment rates remains unchanged at R135.3 million
- Service charges electricity reduced from R161.7 million to R161.4 million.
- Services charges refuse remained unchanged at R19.9 million
- Rental of facilities and equipment remained unchanged at R605 thousand
- Interest earned on external investments remained unchanged at R2.8 million
- Interest earned on outstanding debtors reduced from R62.5 million to R57.5 million
- Fines and penalties reduced from R1.4 million to R1.3 million
- Licences and permits remained unchanged at R14.96 million
- Agency fees remained unchanged at R3.1 million
- Transfers and subsidies reduced from R180.1 million to R179 million
- Other revenue remained unchanged at R1.99 million

The total operating expenditure budget remains at R613.1 million for 2021/22 financial year

The expenditure by type that were affected by the adjustment when errors were corrected on the original budget are as follows:

- The employees cost remained unchanged at R184.4 million
- Remuneration of councillors reduced from R21.3 million to R19.1 million
- The following expenses, Debt impairment, depreciation, finance charges and bulk purchases remained unchanged at R41.99 million, R84.2 million, R2.9 million and R113.6 million respectively
- Inventory consumed increased from R7.9 million to R22.8 million
- Contracted services reduced from R94.2 million to R71.3 million
- Other expenditure increased from R62.5 million to R72.7 million

Honourable Speaker, the capital budget remained unchanged at R56.1 million

Municipal Infrastructure Grants (MIG) changed as follows:

Project name	Original Budget 2021/22	Adjustment Budget 2021/22	Final Budget 2021/22	Budget Year 2022/23	Budget Year 2023/24
Refurbishment of Namakgale Stadium	7 628 700,00	1 550 792,72	9 179 492,72	5 025 932.70	
Tambo phase 2 Street paving	18 000 000,00	-6 297 654,00	11 702 346,00	15 000 000.00	5 455 714.46
Benfarm upgrading of street	100 000,00	3 998 911,29	4 098 911,29	13 602 817.31	15 969 232.70
Upgrading of B1 EXTENTION	6 272 050,00	747 949,99	7 019 999,99	747 949.99	
Installation of storm water culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	0,00	0,00	0,00	747 949.99	14 372 002.84
Total MIG Capex	32 000 750,00	0,00	32 000 750,00	34 376 700,00	35 796 950,00

Integrated Electrification Programme(INEP)

INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)

Description	Original Budget 2021/22	Adjusted Budget 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRIFICATION: SEBERA,MAJEJE B(ROCKVIEW), GARDEN VIEW AND HECTOVILLE	20 000 000,00	20 000 000,00	5 909 000,00	7 000 000,00

ELECTRICITY EFFICIENCY DEMAND SITE MANAGEMENT (EEDSM)

Description	Original Budget 2021/22	Adjusted Budget 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Replacement of streetlights to energy saving lights in Ba-Phalaborwa ward (1,2,3,4,5,6,7,8,9,10,13,14,15,16,17,18,19)	3 000 000,00	3 000 000,00	4 000 000,00	-

Projects funded internally remains unchanged as follows:

INTERNALLY FUNDED CAPITAL PROJECTS		
Description	Budget Year 2021/22	Adjusted Budget 2021/22
Establishment of new cemetery in Gravelotte	1 500 000,00	1 500 000,00
Tambo Upgrading of Internal Street Phase2(Co - funding)	1 569 721,18	1 569 721,18
Selwane Sports Complex (Co - funding)	1 056 033,55	1 056 033,55
TOTAL	4 125 754,73	4 125 754,73

Honourable Speaker, the municipality must continue to implement the **cost containment regulation 2019** as previously approved by Council and also continue to implement the revenue enhancement strategy and financial recovery plan in order to improve our financial status and maintain healthy cash flows.

Adjustment Budget Resolutions

1.1. Adjustment Budget for 2021/22

Council resolved that the adjustment and MTREF and its supporting tables of the Ba-Phalaborwa Municipality (LIM334) for the financial year 2021/22; be approved as set out on the following tables:

Table B1	Adjustment budget summary
Table B2	Adjustment budget financial performance - Standard Classification
Table B3	Adjustment budget financial performance - Revenue and Expenditure by Municipal Vote
Table B4	Adjustment budget financial performance - Revenue and Expenditure
Table B5	Adjustment budget Capital Expenditure- Vote
Table B6	Adjustment Budget Financial Position
Table B7	Adjustment Budget Cash Flows
Table B8	Cash backed reserves/accumulated surplus reconciliation
Table B9	Asset Management

2.2 Adjustment permitted in terms of Section 28 (2) of MFMA

Council resolved that the total budgeted annual Revenue be reduced from **R584.2 million** to **R577.7 million** which excludes capital grant be approved.

Council resolved that the total budgeted annual operating Expenditure remains unchanged at from **R613.1 million** be approved.

Council resolved that the total budgeted Capital expenditure remains unchanged at **R56.1 million** be approved.

2.3 Adjustment budget supporting tables for 2021/22 MTREF

Council resolved that the adjustment budget of the Ba-Phalaborwa Municipality for the financial year **2021/22**, and indicative figures for two outer years **2022/23** and **2023/24** are approved as set out in the following tables.

Table SB1	Budgeted financial position
Table SB2	Supporting details to financial position
Table SB3	Adjustment - SDBIP- Performance objectives
Table SB4	Adjustment budget - performance indicators and benchmarks
Table SB5	Adjustment budget - Social, Economic, Demographic statistics and Assumptions
Table SB6	Adjustment budget - Funding Measurement
Table SB7	Adjustment budget - Transfers and Grant Receipts
Table SB8	Adjustment budget - Expenditure on Transfers and Grant Programme
Table SB9	Adjustment budget - Reconciliation of transfers, Grant Receipts and Unspent Funds
Table SB10	Adjustment budget - Transfers and Grant by the Municipality
Table SB11	Adjustment budget - Councillor and Staff benefits
Table SB12	Adjustment budget - Monthly Revenue and Expenditure (Municipal Votes)
Table SB13	Adjustment budget - Monthly Revenue and Expenditure (Functional Classification)
Table SB14	Adjustment budget - Monthly Revenue and Expenditure
Table SB15	Adjustment budget - Monthly Cash flows
Table SB16	Adjustment budget - Monthly Expenditure (Municipal Votes)
Table SB17	Adjustment budget - Monthly Capital expenditure (Functional Classification)
Table SB18a	Adjustment budget - Capital Expenditure on New Assets (Assets Class)
Table SB18b	Adjustment budget - Capital Assets on renewal of existing assets (Assets Class)
Table SB18c	Adjustment budget - Expenditure on Repairs and Maintenance

Table SB19

(Assets Class)

Adjustment budget -List of Capital programme or projects affected by Adjustment

2.4. Revised Service Delivery and Budget Implementation Plan (SDBIP)

Council note that the revised SDBIP will be tabled after the adjustment budget has been approved in line with MFMA section 54(1) (c).

2.5. Budget Related Polices

Council resolved that the following budget related policies remain unchanged as approved by council

1. Property Rates Policy
2. Tariff Policy
3. Credit Control Policy
4. Debt Collection Policy
5. Indigent Household Consumer Subsidy policy
6. Supply chain management policy
7. Virement policy
8. Budget policy
9. Petty Cash policy
10. Asset Management Policy
11. Bad Debts Write Off
12. Deposit Policy
13. Cash management and Investment Policy

14. Fleet management Policy
15. Electricity by-laws
16. Land use by-law
17. Electricity supply by-laws
18. Subsistence and travelling policy
19. Customer care Policy and Service Standards
20. Inventory Management Policy
21. Model SCM Policy for Infrastructure Procurement and Delivery Management
22. Sale and Disposal of Municipal Land/Property Policy
23. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy

I thank you

EXECUTIVE SUMMARY

In accordance with Section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through an adjustment budget. In terms of Section 72 (3) of the MFMA, the Accounting Officer must as part of review, make recommendations as to whether an adjustment budget is necessary and recommends revised projections for revenue and expenditure to the extent that this may be necessary.

The section further provides that an adjustment budget may authorise the following:

- a) Provide for any other expenditure within a prescribed framework.
- b) Correct any errors in the annual budget (Budget overstated and under-stated)
- c) Spending of funds that were unspent at the end of the past financial year where under-spending could not reasonably have been foreseen at the time to include correctly projected roll-over amounts when the annual budget for the current year was approved by Council.
- d) Appropriation of projected savings in one vote towards spending under another vote.

The following table reflects the approved and revised budget revenue 2021/22

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	135,247	-	-	-	-	-	-	-	135,247	141,637	148,461
Service charges - electricity revenue	2	161,648	-	-	-	-	-	(300)	(300)	161,348	175,449	191,050
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	19,894	-	-	-	-	-	-	-	19,894	22,813	23,795
Rental of facilities and equipment		605	-					-	-	605	631	660
Interest earned - external investments		2,813	-					-	-	2,813	2,937	3,069
Interest earned - outstanding debtors		62,495	-					(5,000)	(5,000)	57,495	60,245	63,181
Dividends received		-	-					-	-	-	-	-
Fines, penalties and forfeits		1,395	-					(100)	(100)	1,295	1,356	1,422
Licences and permits		14,955	-					-	-	14,955	15,635	16,300
Agency services		3,115	-					-	-	3,115	3,252	3,398
Transfers and subsidies		180,106	-					(1,143)	(1,143)	178,963	190,465	184,489
Other revenue	2	1,987	-	-	-	-	-	-	-	1,987	1,714	1,750
Gains		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		584,260	-	-	-	-	-	(6,543)	(6,543)	577,716	616,135	637,575

The above table shows the total revenue of R577.7 million for adjustment budget 2021/22, which decreased by R6.5 million from R584.3 million after taking into account the mid-year performance assessment results.

The breakdown of Municipal Revenue per service which was affected by the adjustment budget for 2021/22 is illustrated bellow as follows:

- The Municipal Assessment rates remains unchanged at R135.3 million
- Service charges electricity reduced from R161.7 million to R161.4 million.
- Services charges refuse remained unchanged at R19.9 million
- Rental of facilities and equipment remained unchanged at R605 thousand
- Interest earned on external investments remained unchanged at R2.8 million
- Interest earned on outstanding debtors reduced from R62.5 million to R57.5
- Fines and penalties reduced from R1.4 million to R1.3 million
- Licences and permits remained unchanged at R14.96 million
- Agency fees remained unchanged at R3.1 million
- Transfers and subsidies reduced from R180.1 million to R179 million
- Other revenue remained unchanged at R1.99 million

The municipality will continue to implement the approved revenue enhancement strategy and its credit control policy by issuing a cut-off list on a monthly basis in order to collect from those that are owing the municipality for services rendered.

The following table reflects the approved operating expenditure budget 2021/22, and the proposed revised budget

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type	-											
Employee related costs		184,411	-	-	-	-	-	0	0	184,411	195,576	207,266
Remuneration of councillors		21,306	-					(2,217)	(2,217)	19,089	22,638	24,053
Debt impairment		41,992	-					-	-	41,992	43,840	45,813
Depreciation & asset impairment		84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
Finance charges		2,866	-					-	-	2,866	2,992	3,127
Bulk purchases - electricity		113,648	-	-	-	-	-	-	-	113,648	118,649	123,988
Inventory consumed		7,960	-	-	-	-	-	14,848	14,848	22,808	8,090	16,244
Contracted services		94,233	-	-	-	-	-	(22,970)	(22,970)	71,263	95,849	104,331
Transfers and subsidies		-	-					-	-	-	-	-
Other expenditure		62,446	-	-	-	-	-	10,339	10,339	72,785	60,196	56,414
Losses		-	-					-	-	-	-	-
Total Expenditure		613,074	-	-	-	-	-	-	-	613,074	635,758	672,850

Total Operating expenditure budget for 2021/22 remained unchanged at R613.1 million and only corrections of errors on the original budget were done.

Other items that were classified as contracted services were reclassified to be other expenditure and also other line items as inventory consumed.

The following items on expenditure on adjustment are analysed as follows:

- The employees cost remained unchanged at R184.4 million
- Remuneration of councillors reduced to R21.3 million from R19.1 million
- The following expenses, Debt impairment, depreciation, finance charges and bulk purchases remained unchanged at R41.99 million, R84.2 million, R2.9 million and R113.6 million respectively
- Inventory consumed increased from R7.9 million to R22.8 million by R14.9
- Contracted services reduced from R94.2 million to R71.3 million.
- Other expenditure increased by R10.3 million from R62.5 million to R72.8 million

GRANTS AND SUBSIDIES 2021/22

LIM334 Ba-Phalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 24/02/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
-										
<u>Operating Transfers and Grants</u>										
National Government:		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
Local Government Equitable Share		171,127				(1,143)	(1,143)	169,984	181,556	179,505
Finance Management	3	3,100					-	3,100	3,100	3,100
Energy Efficiency and Demand Management		3,000					-	3,000	4,000	-
EPWP Incentive		1,195					-	1,195	-	-
Municipal Infrastructure Grant (MIG)		1,684					-	1,684	1,809	1,884
							-	-		
Total Operating Transfers and Grants	6	180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
<u>Capital Transfers and Grants</u>										
National Government:		52,001	-	-	-	-	-	52,001	34,377	35,797
Municipal Infrastructure Grant (MIG)		32,001					-	32,001	28,468	28,797
Integrated National Electrification Programme		20,000					-	20,000	5,909	7,000
							-	-		
							-	-		
Total Capital Transfers and Grants	6	52,001	-	-	-	-	-	52,001	34,377	35,797
TOTAL RECEIPTS OF TRANSFERS & GRANTS		232,107	-	-	-	(1,143)	(1,143)	230,964	224,842	220,286

Operational grants decreased from **R232.1** million to **R231** million for 2021/21 financial year as a results of unspent conditional grants for 2020/21 financial year deducted from equitable share.

INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)

Description	Original Budget 2021/22	Adjusted Budget 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRIFICATION: SEBERA,MAJEJE B(ROCKVIEW), GARDEN VIEW AND HECTOVILLE	20 000 000,00	20 000 000,00	5 909 000,00	7 000 000,00

ELECTRICITY EFFICIENCY DEMAND SITE MANAGEMENT (EEDSM)

Description	Original Budget 2021/22	Adjusted Budget 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Replacement of streetlights to energy saving lights in Ba-Phalaborwa ward (1,2,3,4,5,6,7,8,9,10,13,14,15,16,17,18,19)	3 000 000,00	3 000 000,00	4 000 000,00	-

Projects funded by Municipal Infrastructure Grants (MIG)

Project name	Original Budget 2021/22	Adjustment Budget 2021/22	Final Budget 2021/22	Budget Year 2022/23	Budget Year 2023/24
Refurbishment of Namakgale Stadium	7 628 700,00	1 550 792,72	9 179 492,72	5 025 932.70	
Tambo phase 2 Street paving	18 000 000,00	-6 297 654,00	11 702 346,00	15 000 000.00	5 455 714.46
Benfarm upgrading of street	100 000,00	3 998 911,29	4 098 911,29	13 602 817.31	15 969 232.70
Upgrading of B1 EXTENTION	6 272 050,00	747 949,99	7 019 999,99	747 949.99	
Installation of stormwater culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	0,00	0,00	0,00	747 949.99	14 372 002.84
Total MIG Capex	32 000 750,00	0,00	32 000 750,00	34 376 700,00	35 796 950,00

Total MIG projects remained unchanged at **R32** million

Projects funded internally

INTERNALLY FUNDED CAPITAL PROJECTS		
Description	Budget Year 2021/22	Adjusted Budget 2021/22
Establishment of new cemetery in Gravelotte	1 500 000,00	1 500 000,00
Tambo Upgrading of Internal Street Phase2(Co - funding)	1 569 721,18	1 569 721,18
Selwane Sports Complex (Co - funding)	1 056 033,55	1 056 033,55
TOTAL	4 125 754,73	4 125 754,73

Internally funded projects remain unchanged at **R4.1 million**

ADJUSTMENT BUDGET TABLES

2021/22

2. ADJUSTMENT BUDGET TABLES

2.1. Adjustment Budget Summary

LIM334 Ba-Phalaborwa - Table B1 Adjustments Budget Summary -24/02/2022

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	135,247	-	-	-	-	-	-	-	135,247	141,637	148,461
Service charges	181,542	-	-	-	-	-	(300)	(300)	181,242	198,263	214,845
Investment revenue	2,813	-	-	-	-	-	-	-	2,813	2,937	3,069
Transfers recognised - operational	180,106	-	-	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
Other own revenue	84,552	-	-	-	-	-	(5,100)	(5,100)	79,452	82,833	86,711
Total Revenue (excluding capital transfers and contributions)	584,260	-	-	-	-	-	(6,543)	(6,543)	577,716	616,135	637,575
Employee costs	184,411	-	-	-	-	-	0	0	184,411	195,576	207,266
Remuneration of councillors	21,306	-	-	-	-	-	(2,217)	(2,217)	19,089	22,638	24,053
Depreciation & asset impairment	84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
Finance charges	2,866	-	-	-	-	-	-	-	2,866	2,992	3,127
Inventory consumed and bulk purchases	121,608	-	-	-	-	-	14,848	14,848	136,456	126,739	140,232
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	198,672	-	-	-	-	-	(12,631)	(12,631)	186,041	199,884	206,558
Total Expenditure	613,074	-	-	-	-	-	-	-	613,074	635,758	672,850
Surplus/(Deficit)	(28,815)	-	-	-	-	-	(6,543)	(6,543)	(35,358)	(19,623)	(35,275)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	52,001	-	-	-	-	-	-	-	52,001	34,377	35,797
Surplus/(Deficit) after capital transfers & contributions	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Capital expenditure & funds sources											
Capital expenditure	56,127	-	-	-	-	-	-	-	56,127	34,377	35,797

Transfers recognised - capital	52,001	-	-	-	-	-	-	-	52,001	34,377	35,797
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,126	-	-	-	-	-	-	-	4,126	-	0
Total sources of capital funds	56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
Financial position											
Total current assets	396,171	-	-	-	-	-	42,046	42,046	438,217	480,530	489,309
Total non current assets	1,251,142	-	-	-	-	-	2,626	2,626	1,253,768	1,283,032	1,297,404
Total current liabilities	192,454	-	-	-	-	-	177,411	177,411	369,865	374,376	382,458
Total non current liabilities	364,167	-	-	-	-	-	-	-	364,167	382,049	382,049
Community wealth/Equity	1,090,692	-	-	-	-	-	(132,739)	(132,739)	957,953	1,007,137	1,022,206
Cash flows											
Net cash from (used) operating	84,383	-	-	-	-	-	4,418	4,418	88,801	76,668	64,297
Net cash from (used) investing	(56,127)	-	-	-	-	-	-	-	(56,127)	34,377	35,797
Net cash from (used) financing	(20,400)	-	-	-	-	-	-	-	(20,400)	(20,400)	(20,400)
Cash/cash equivalents at the year end	62,844	-	-	-	-	-	18,751	18,751	81,595	157,614	151,744
Cash backing/surplus reconciliation											
Cash and investments available	39,341	-	-	-	-	-	42,254	42,254	81,595	108,819	115,155
Application of cash and investments	(105,917)	-	-	-	-	-	108,596	108,596	2,678	88,995	107,660
Balance - surplus (shortfall)	145,258	-	-	-	-	-	(66,342)	(66,342)	78,916	19,825	7,496
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation	84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
Renewal and Upgrading of Existing Assets	34,627	-	-	-	-	-	-	-	34,627	34,377	21,425
Repairs and Maintenance	32,440	-	-	-	-	-	(21,806)	(21,806)	10,635	34,043	38,269
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	11,100	-	-	-	-	-	-	-	11,100	9,100	9,100
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

- Total revenue of R577.6 million for adjustment budget 2021/22, which reduced by R6.5 million from R584.3 million after taking into account the mid-year performance assessment results.

- Total Operating expenditure budget for 2021/22 remained unchanged at R613.1 million

1.2 Adjustment Budget Financial Performance (Functional Classification)

LIM334 Ba-Phalaborwa - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2022

Standard Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		356,872	-	-	-	-	-	(1,143)	(1,143)	355,729	375,561	382,569
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		356,872	-	-	-	-	-	(1,143)	(1,143)	355,729	375,561	382,569
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		18,509	-	-	-	-	-	-	-	18,509	19,240	20,067
Community and social services		438	-	-	-	-	-	-	-	438	353	369
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		18,070	-	-	-	-	-	-	-	18,070	18,887	19,698
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		37,049	-	-	-	-	-	(100)	(100)	36,949	32,450	32,947
Planning and development		72	-	-	-	-	-	-	-	72	84	78
Road transport		36,977	-	-	-	-	-	(100)	(100)	36,877	32,366	32,869
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		223,830	-	-	-	-	-	(5,300)	(5,300)	218,530	221,261	235,788
Energy sources		197,324	-	-	-	-	-	(5,300)	(5,300)	192,024	193,587	206,870
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		26,507	-	-	-	-	-	-	-	26,507	27,673	28,918
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	636,260	-	-	-	-	-	(6,543)	(6,543)	629,717	648,512	671,372

Expenditure - Functional	-											
Governance and administration		226,144	-	-	-	-	-	2,228	2,228	228,371	231,908	240,952
Executive and council		41,397	-	-	-	-	-	1,356	1,356	42,753	43,491	46,137
Finance and administration		161,755	-	-	-	-	-	813	813	162,568	164,458	169,604
Internal audit		22,992	-	-	-	-	-	58	58	23,050	23,959	25,211
Community and public safety		80,201	-	-	-	-	-	(3,270)	(3,270)	76,931	81,683	87,443
Community and social services		19,912	-	-	-	-	-	(2,690)	(2,690)	17,222	18,659	19,702
Sport and recreation		27,536	-	-	-	-	-	(14,760)	(14,760)	12,777	28,469	31,081
Public safety		17,049	-	-	-	-	-	16,341	16,341	33,391	17,898	18,841
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		15,703	-	-	-	-	-	(2,162)	(2,162)	13,542	16,657	17,819
Economic and environmental services		144,412	-	-	-	-	-	687	687	145,100	151,453	162,926
Planning and development		21,014	-	-	-	-	-	(2,692)	(2,692)	18,322	22,036	25,394
Road transport		123,398	-	-	-	-	-	3,379	3,379	126,777	129,418	137,531
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		162,317	-	-	-	-	-	355	355	162,672	170,713	174,529
Energy sources		155,354	-	-	-	-	-	966	966	156,320	163,335	165,302
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		6,963	-	-	-	-	-	(611)	(611)	6,352	7,378	9,227
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	613,074	-	-	-	-	-	-	-	613,074	635,758	665,850
Surplus/ (Deficit) for the year		23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	12,754	5,522

- The above table illustrates expenditure adjustment budget by municipal classification

1.3 Adjustment Budget Financial Performance (Revenue and Expenditure by Municipal Vote)

LIM334 Ba-Phalaborwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/02/2022

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		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 and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		356 088	-	-	-	-	-	(1 143)	(1 143)	354 945	374 742	381 721
Vote 3 - Corporate Services		784	-	-	-	-	-	-	-	784	820	848
Vote 4 - Community and Social Services		19 878	-	-	-	-	-	(100)	(100)	19 778	20 569	21 461
Vote 5 - Planning and Development Services		72	-	-	-	-	-	-	-	72	84	78
Vote 6 - Technical Services		259 438	-	-	-	-	-	(5 300)	(5 300)	254 138	252 297	267 263
Total Revenue by Vote	2	636 260	-	-	-	-	-	(6 543)	(6 543)	629 717	648 512	671 372
Expenditure by Vote	1											
Vote 1 - Executive and Councillors		71 943	-	-	-	-	-	1 085	1 085	73 027	74 953	79 006
Vote 2 - Budget and Treasury Office		106 839	-	-	-	-	-	(7 627)	(7 627)	99 212	108 855	113 772
Vote 3 - Corporate Services		54 916	-	-	-	-	-	8 440	8 440	63 356	55 603	55 832
Vote 4 - Community and Social Services		92 580	-	-	-	-	-	(7 120)	(7 120)	85 459	95 227	101 782
Vote 5 - Planning and Development Services		17 694	-	-	-	-	-	(1 608)	(1 608)	16 086	19 303	22 490
Vote 6 - Technical Services		269 103	-	-	-	-	-	6 830	6 830	275 934	281 817	292 968
Total Expenditure by Vote	2	613 074	-	-	-	-	-	-	-	613 074	635 758	665 850
Surplus/ (Deficit) for the year	2	23 186	-	-	-	-	-	(6 543)	(6 543)	16 643	12 754	5 522

- The above table illustrates expenditure adjustment budget per municipal vote
- The executive and councillors has no revenue and R73 million expenditure to be funded from other votes
- Budget and treasury have R354.9 million revenue and R99.2 million expenditure
- Corporates services have R784 thousand revenue with R63.4 million expenditure
- Community services has R19.8 million revenue with R85.5 million expenditure
- Planning and development has R72 thousand revenue with R16.1 million expenditure
- Technical Services has R254.1 million revenue and R275.9 million expenditure

1.4 Budgeted Financial Performance

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	135,247	-	-	-	-	-	-	-	135,247	141,637	148,461
Service charges - electricity revenue	2	161,648	-	-	-	-	-	(300)	(300)	161,348	175,449	191,050
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	19,894	-	-	-	-	-	-	-	19,894	22,813	23,795
Rental of facilities and equipment		605	-	-	-	-	-	-	-	605	631	660
Interest earned - external investments		2,813	-	-	-	-	-	-	-	2,813	2,937	3,069
Interest earned - outstanding debtors		62,495	-	-	-	-	-	(5,000)	(5,000)	57,495	60,245	63,181
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,395	-	-	-	-	-	(100)	(100)	1,295	1,356	1,422
Licences and permits		14,955	-	-	-	-	-	-	-	14,955	15,635	16,300
Agency services		3,115	-	-	-	-	-	-	-	3,115	3,252	3,398
Transfers and subsidies		180,106	-	-	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
Other revenue	2	1,987	-	-	-	-	-	-	-	1,987	1,714	1,750
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		584,260	-	-	-	-	-	(6,543)	(6,543)	577,716	616,135	637,575
Expenditure By Type	-											
Employee related costs		184,411	-	-	-	-	-	0	0	184,411	195,576	207,266
Remuneration of councillors		21,306	-	-	-	-	-	(2,217)	(2,217)	19,089	22,638	24,053
Debt impairment		41,992	-	-	-	-	-	-	-	41,992	43,840	45,813
Depreciation & asset impairment		84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
Finance charges		2,866	-	-	-	-	-	-	-	2,866	2,992	3,127
Bulk purchases - electricity		113,648	-	-	-	-	-	-	-	113,648	118,649	123,988
Inventory consumed		7,960	-	-	-	-	-	14,848	14,848	22,808	8,090	16,244

Contracted services	94,233	-	-	-	-	-	(22,970)	(22,970)	71,263	95,849	104,331
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62,446	-	-	-	-	-	10,339	10,339	72,785	60,196	56,414
Losses	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	613,074	-	-	-	-	-	-	-	613,074	635,758	672,850
Surplus/(Deficit)	(28,815)	-	-	-	-	-	(6,543)	(6,543)	(35,358)	(19,623)	(35,275)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	52,001	-	-	-	-	-	-	-	52,001	34,377	35,797
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522

- The Municipal Assessment rates remains unchanged at R135.3 million
- Service charges electricity reduced from R161.7 million to R161.4 million
- Services charges refuse remained unchanged at R19.9 million
- Rental of facilities and equipment remained unchanged at R605 thousand
- Interest earned on external investments remained unchanged at R2.8 million
- Interest earned on outstanding debtors reduced from R62.5 million to R57.5
- Fines and penalties reduced from R1.4 million to R1.3 million
- Licences and permits remained unchanged at R14.96 million
- Agency fees remained unchanged at R3.1 million

- Transfers and subsidies reduced from R180.1 million to R179 million due to unspent conditional grants for 2020/21 financial year deducted from current equitable share
- Other revenue remained unchanged at R1.99 million
- The employees cost remained unchanged at R184.4 million
- Remuneration of councillors reduced to R21.3 million from R19.1 million
- The following expenses, Debt impairment, depreciation, finance charges and bulk purchases remained unchanged at R41.99 million, R84.2 million, R2.9 million and R113.6 million respectively
- Inventory consumed increased from R7.9 million to R22.8 million
- Contracted services reduced from R94.2 million to R71.3 million
- Other expenditure increased from R62.4 million to R72.8 million

1.5 Adjustment Capital Expenditure Budget by Vote and Funding

LIM334 Ba-Phalaborwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1,500	-	-	-	-	-	-	-	1,500	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		54,627	-	-	-	-	-	-	-	54,627	34,377	35,797
Capital single-year expenditure sub-total		56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
Total Capital Expenditure - Vote		56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
Capital Expenditure - Functional												
Governance and administration		-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		10,185	-	-	-	-	-	1,551	1,551	11,736	15,000	5,456
Community and social services		1,500	-	-	-	-	-	-	-	1,500	-	-
Sport and recreation		8,685	-	-	-	-	-	1,551	1,551	10,236	15,000	5,456
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		25,942	-	-	-	-	-	(1,551)	(1,551)	24,391	19,377	30,341
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		25,942	-	-	-	-	-	(1,551)	(1,551)	24,391	19,377	30,341
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		20,000	-	-	-	-	-	-	-	20,000	0	0
Energy sources		20,000	-	-	-	-	-	-	-	20,000	0	0
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-

Waste management		-	-					-	-	-	-	-
<i>Other</i>		-	-					-	-	-	-	-
Total Capital Expenditure - Functional	3	56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
Funded by:												
National Government		52,001	-					-	-	52,001	34,377	35,797
Provincial Government		-	-					-	-	-	-	-
District Municipality		-	-					-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-					-	-	-	-	-
Transfers recognised - capital	4	52,001	-	-	-	-	-	-	-	52,001	34,377	35,797
Borrowing		-	-					-	-	-	-	-
Internally generated funds		4,126	-					-	-	4,126	-	0
Total Capital Funding		56,127	-	-	-	-	-	-	-	56,127	34,377	35,797

- Capital expenditure remained unchanged at R56.1 million
- The capital grants remained unchanged at R52 million
- The capital expenditure on internally funded remained unchanged at R4.1 million

1.6 Adjustment Budget Financial Position

LIM334 Ba-Phalaborwa - Table B6 Adjustments Budget Financial Position - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		
ASSETS												
Current assets												
Cash		39,341	-					42,254	42,254	81,595	108,819	115,155
Call investment deposits	1	-	-					-	-	-	-	-
Consumer debtors	1	303,299	-	-	-	-	-	-	-	303,299	316,990	316,990
Other debtors		37,549	-					-	-	37,549	39,239	39,239
Current portion of long-term receivables		-	-					-	-	-	-	-
Inventory		15,981	-	-	-	-	-	(208)	(208)	15,774	15,482	17,925
Total current assets		396,171	-	-	-	-	-	42,046	42,046	438,217	480,530	489,309
Non current assets												
Long-term receivables		-	-					-	-	-	-	-
Investments		-	-					-	-	-	-	-
Investment property		369,352	-					-	-	369,352	385,973	385,973
Investment in Associate		-	-					-	-	-	-	-
Property, plant and equipment	1	879,732	-	-	-	-	-	2,626	2,626	882,358	894,907	909,279
Biological		170	-					-	-	170	178	178
Intangible		1,542	-					-	-	1,542	1,613	1,613
Other non-current assets		346	-					-	-	346	362	362
Total non current assets		1,251,142	-	-	-	-	-	2,626	2,626	1,253,768	1,283,032	1,297,404
TOTAL ASSETS		1,647,313	-	-	-	-	-	44,672	44,672	1,691,984	1,763,562	1,786,713
LIABILITIES												
Current liabilities												
Borrowing		20,400	-	-	-	-	-	-	-	20,400	20,400	20,400
Consumer deposits		4,631	-					-	-	4,631	4,839	4,839
Trade and other payables		163,737	-	-	-	-	-	177,411	177,411	341,148	345,285	353,367
Provisions		3,686	-					-	-	3,686	3,852	3,852
Total current liabilities		192,454	-	-	-	-	-	177,411	177,411	369,865	374,376	382,458

Non current liabilities												
Borrowing	1	260,695	-	-	-	-	-	-	-	260,695	277,606	277,606
Provisions	1	103,472	-	-	-	-	-	-	-	103,472	104,443	104,443
Total non current liabilities		364,167	-	-	-	-	-	-	-	364,167	382,049	382,049
TOTAL LIABILITIES		556,621	-	-	-	-	-	177,411	177,411	734,031	756,425	764,507
NET ASSETS	2	1,090,692	-	-	-	-	-	(132,739)	(132,739)	957,953	1,007,137	1,022,206
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,090,692	-	-	-	-	-	(132,739)	(132,739)	957,953	1,007,137	1,022,206
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1,090,692	-	-	-	-	-	(132,739)	(132,739)	957,953	1,007,137	1,022,206

The below are analysis of financial position for 2021/22 adjustment budget

- The current assets of the municipality amount to R438.2 million
- The current liabilities amount to R269.9 million
- The non-current liabilities amount to R364.2 million
- The total liabilities amount to R734 million

1.7 Adjustment Budget Cash Flows

LIM334 Ba-Phalaborwa - Table B7 Adjustments Budget Cash Flows - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		83,583	-					-	-	83,583	84,557	86,795
Service charges		212,812	-					(21,296)	(21,296)	191,516	197,451	200,478
Other revenue		21,116	-					-	-	21,116	22,129	23,125
Transfers and Subsidies - Operational	1	188,075	-					(9,112)	(9,112)	178,963	196,930	201,966
Transfers and Subsidies - Capital	1	52,001	-					-	-	52,001	34,377	35,797
Interest		2,832	-					38,603	38,603	41,435	41,849	43,105
Payments												
Suppliers and employees		(473,170)	-					(3,776)	(3,776)	(476,946)	(497,625)	(523,842)
Finance charges		(2,866)	-					-	-	(2,866)	(3,000)	(3,127)
Transfers and Grants	1	-	-					-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		84,383	-	-	-	-	-	4,418	4,418	88,801	76,668	64,297
CASH FLOWS FROM INVESTING ACTIVITIES												
Payments												
Capital assets		(56,127)	-					-	-	(56,127)	34,377	35,797
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56,127)	-	-	-	-	-	-	-	(56,127)	34,377	35,797
CASH FLOWS FROM FINANCING ACTIVITIES												
Repayment of borrowing		(20,400)	-					-	-	(20,400)	(20,400)	(20,400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(20,400)	-	-	-	-	-	-	-	(20,400)	(20,400)	(20,400)
NET INCREASE/ (DECREASE) IN CASH HELD		7,857	-	-	-	-	-	4,418	4,418	12,275	90,644	79,694
Cash/cash equivalents at the year begin:	2	54,987	-					14,333	14,333	69,320	66,970	72,050
Cash/cash equivalents at the year end:	2	62,844	-					18,751	18,751	81,595	157,614	151,744

1.8 Cash Backed Reserves /Accumulated Surplus Reconciliation

LIM334 Ba-Phalaborwa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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 and investments available												
Cash/cash equivalents at the year end	1	62,844	-	-	-	-	-	18,751	18,751	81,595	157,614	151,744
Other current investments > 90 days		(23,503)	-	-	-	-	-	23,503	23,503	-	(48,795)	(36,589)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		39,341	-	-	-	-	-	42,254	42,254	81,595	108,819	115,155
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	(1,143)	(1,143)	(1,143)	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(105,917)	-					109,739	109,739	3,822	88,995	107,660
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		(105,917)	-	-	-	-	-	108,596	108,596	2,678	88,995	107,660
Surplus(shortfall)		145,258	-	-	-	-	-	(66,342)	(66,342)	78,916	19,825	7,496

1.9 Asset Management

LIM334 Ba-Phalaborwa - Table B9 Asset Management - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	21,500	-	-	-	-	-	-	-	21,500	0	14,372
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	14,372
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		20,000	-	-	-	-	-	-	-	20,000	0	0
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		20,000	-	-	-	-	-	-	-	20,000	0	14,372
Community Facilities		1,500	-	-	-	-	-	-	-	1,500	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1,500	-	-	-	-	-	-	-	1,500	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-

Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
	-											
Total Upgrading of Existing Assets to be adjusted	2a	34,627	-	-	-	-	-	-	34,627	34,377	21,425	
<i>Roads Infrastructure</i>		25,942	-	-	-	-	(1,551)	(1,551)	24,391	19,377	15,969	
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
Infrastructure		25,942	-	-	-	-	(1,551)	(1,551)	24,391	19,377	15,969	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		8,685	-	-	-	-	1,551	1,551	10,236	15,000	5,456	
Community Assets		8,685	-	-	-	-	1,551	1,551	10,236	15,000	5,456	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	

Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
	-											
Total Capital Expenditure to be adjusted	4	56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
<i>Roads Infrastructure</i>		25,942	-	-	-	-	(1,551)	(1,551)		24,391	19,377	30,341
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		20,000	-	-	-	-	-	-	-	20,000	0	0
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		45,942	-	-	-	-	(1,551)	(1,551)		44,391	19,377	30,341
Community Facilities		1,500	-	-	-	-	-	-		1,500	-	-

Sport and Recreation Facilities		8,685	-	-	-	-	-	1,551	1,551	10,236	15,000	5,456
Community Assets		10,185	-	-	-	-	-	1,551	1,551	11,736	15,000	5,456
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	56,127	-	-	-	-	-	-	-	56,127	34,377	35,797
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Information and Communication Infrastructure</i>		-	-					-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-					-	-	-	-	-
Heritage Assets		-	-					-	-	-	-	-
		-	-					-	-	-	-	-
Investment properties		-	-					-	-	-	-	-
		-	-					-	-	-	-	-
Other Assets		-	-					-	-	-	-	-
Biological or Cultivated Assets		-	-					-	-	-	-	-
		-	-					-	-	-	-	-
Intangible Assets		-	-					-	-	-	-	-
Computer Equipment		-	-					-	-	-	-	-
Furniture and Office Equipment		-	-					-	-	-	-	-
Machinery and Equipment		-	-					-	-	-	-	-
Transport Assets		-	-					-	-	-	-	-
Land		-	-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
<u>Repairs and Maintenance by asset class</u>	3	32,440	-	-	-	-	(21,806)	(21,806)	10,635	34,043	38,269	
<i>Roads Infrastructure</i>		7,716	-	-	-	-	(7,716)	(7,716)	-	8,144	10,267	
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>		13,308	-	-	-	-	(5,889)	(5,889)	7,419	13,981	14,379	
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>		3	-	-	-	-	-	-	3	4	4	
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	200	200	200	-	-	

Infrastructure		21,027	-	-	-	-	-	(13,405)	(13,405)	7,622	22,129	24,651
Community Facilities		5,070	-	-	-	-	-	(4,677)	(4,677)	393	5,293	6,401
Sport and Recreation Facilities		7	-	-	-	-	-	-	-	7	8	9
Community Assets		5,077	-	-	-	-	-	(4,677)	(4,677)	401	5,301	6,410
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		8	-	-	-	-	-	50	50	58	8	10
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		8	-	-	-	-	-	50	50	58	8	10
Biological or Cultivated Assets		1	-	-	-	-	-	(1)	(1)	-	1	1
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,718	-	-	-	-	-	(705)	(705)	1,014	1,794	2,170
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		4,608	-	-	-	-	-	(3,068)	(3,068)	1,540	4,811	5,027
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		116,652	-	-	-	-	-	(21,806)	(21,806)	94,846	121,972	129,883
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		61.7%	0.0%							61.7%	100.0%	59.9%
<i>Renewal and upgrading of Existing Assets as % of deprechn"</i>		41.1%	0.0%							41.1%	39.1%	23.4%
<i>R&M as a % of PPE</i>		0.0%	0.0%							0.0%	0.0%	0.0%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	0.0%							0.0%	0.0%	0.0%

PART TWO

ADJUSTMENT BUDGET

SUPPORTING TABLES

Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue												
Total refuse removal revenue		20,894	-							20,894	21,813	22,795
Total landfill revenue		-	-							-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		1,000	-							1,000	(1,000)	(1,000)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-							-	-	-
Net Service charges - refuse revenue		19,894	-	-	-	-	-	-	-	19,894	22,813	23,795
Other Revenue By Source												
Fuel Levy		-	-							-	-	-
Administrative Handling Fees		146	-							146	85	80
Bad Debts Recovered		-	-							-	-	-
Breakages and Losses Recovered		-	-							-	-	-
Collection Charges		-	-							-	-	-
Commission		-	-							-	-	-
Discounts and Early Settlements		-	-							-	8	0
Incidental Cash Surpluses		116	-							116	51	54
Inspection Fees		-	-							-	-	-
Request for Information		24	-							24	25	27
Insurance Refund		180	-							180	188	188
Sale of Property		228	-							228	110	106
Merchandising, Jobbing and Contracts		-	-							-	-	-
Bursary Repayment		-	-							-	-	-
Recovery Infrastructure Maintenance		-	-							-	-	-
Skills Development Levy Refund		-	-							-	-	-
Arbor City Awards Competition		-	-							-	-	-
Other Revenue		1,292	-							1,292	1,245	1,296
Total 'Other' Revenue	1	1,987	-	-	-	-	-	-	-	1,987	1,714	1,750
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		110,284	-				(14,890)	(14,890)		95,394	117,177	123,927
Pension and UIF Contributions		20,338	-				(2,454)	(2,454)		17,884	23,368	24,828
Medical Aid Contributions		7,500	-				6,170	6,170		13,670	7,889	8,382
Overtime		5,568	-				2,007	2,007		7,575	5,916	6,285

Performance Bonus		7,314	-					427	427	7,741	7,771	8,257
Motor Vehicle Allowance		17,055	-					9,393	9,393	26,447	18,121	19,253
Cellphone Allowance		1,931	-					(448)	(448)	1,482	2,051	2,180
Housing Allowances		1,336	-					(690)	(690)	646	1,419	1,508
Other benefits and allowances		9,235	-					304	304	9,539	7,773	8,300
Payments in lieu of leave		-	-					4,032	4,032	4,032	-	-
Long service awards		3,851	-					(3,851)	(3,851)	-	4,091	4,347
Post-retirement benefit obligations		-	-					-	-	-	-	-
sub-total	4	184,411	-	-	-	-	-	0	0	184,411	195,576	207,266
<u>Less: Employees costs capitalised to PPE</u>		-	-					-	-	-	-	-
Total Employee related costs	1	184,411	-	-	-	-	-	0	0	184,411	195,576	207,266
<u>Depreciation & asset impairment</u>												
Depreciation of Property, Plant & Equipment		79,295	-					-	-	79,295	82,795	86,250
Lease amortisation		4,917	-					-	-	4,917	5,133	5,364
Capital asset impairment		-	-					-	-	-	-	-
Total Depreciation & asset impairment	1	84,212	-	-	-	-	-	-	-	84,212	87,929	91,614
<u>Bulk purchases</u>												
Electricity Bulk Purchases		113,648	-					-	-	113,648	118,649	123,988
Total bulk purchases	1	113,648	-	-	-	-	-	-	-	113,648	118,649	123,988
<u>Transfers and grants</u>												
Cash transfers and grants		-	-					-	-	-	-	-
Non-cash transfers and grants		-	-					-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<u>Contracted services</u>												
<i>Outsourced Services</i>		43,553	-					485	485	44,038	43,062	45,035
<i>Consultants and Professional Services</i>		11,340	-					3,351	3,351	14,691	12,446	15,126
<i>Contractors</i>		39,340	-					(26,806)	(26,806)	12,534	40,341	44,170
Total contracted services		94,233	-	-	-	-	-	(22,970)	(22,970)	71,263	95,849	104,331
<u>Other Expenditure By Type</u>												
Collection costs		-	-					2,000	2,000	2,000	-	-
Contributions to 'other' provisions		-	-					2,036	2,036	2,036	-	-
Audit fees		62,446	-					2,086	2,086	64,532	60,196	56,414
<i>Other Expenditure</i>		-	-					4,217	4,217	4,217	-	-

Total Other Expenditure	1	62,446	-	-	-	-	-	10,339	10,339	72,785	60,196	56,414
Repairs and Maintenance by Expenditure Item	14											
Contracted Services		-	-	-	-	-	-	-	-	-	34,043	38,269
Other Expenditure												
Total Repairs and Maintenance Expenditure	15	-	-	-	-	-	-	-	-	-	34,043	38,269
Inventory Consumed	-											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		7,960	-	-	-	-	-	14,848	14,848	22,808	8,090	16,244
Total Inventory Consumed & Other Material	-	7,960	-	-	-	-	-	14,848	14,848	22,808	8,090	16,244

2.2. Supporting details to financial position budget

LIM334 Ba-Phalaborwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Consumer debtors</u>												
Consumer debtors		303,299	-					-	-	303,299	316,990	316,990
<u>Less: provision for debt impairment</u>		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	303,299	-	-	-	-	-	-	-	303,299	316,990	316,990
<u>Inventory</u>												
<u>Water</u>												
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Opening Balance		6,991	-					14,641	14,641	21,631	(1,176)	(9,266)
Acquisitions		-	-					-	-	-	-	-
Issues	13	(6,722)	-					(16,086)	(16,086)	(22,808)	(8,090)	(16,244)
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Consumables Standard Rated Zero Rated		269	-	-	-	-	-	(1,445)	(1,445)	(1,176)	(9,266)	(25,510)
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	-

Materials and Supplies												
Opening Balance		-	-					-	-	-	16,950	24,748
Acquisitions		16,950	-					-	-	16,950	7,798	18,687
Issues	13	(1,238)	-					1,238	1,238	-	-	-
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Materials and Supplies		15,712	-	-	-	-	-	1,238	1,238	16,950	24,748	43,435
Work-in-progress												
Correction of Prior period errors		-	-					-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		15,981	-	-	-	-	-	(208)	(208)	15,774	15,482	17,925
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		2,022,288	-					2,626	2,626	2,024,914	2,044,888	2,046,308
Leases recognised as PPE	2	-	-					-	-	-	-	-
<u>Less: Accumulated depreciation</u>		1,142,556	-					-	-	1,142,556	1,149,981	1,137,029
Total Property, plant & equipment	1	879,732	-	-	-	-	-	2,626	2,626	882,358	894,907	909,279
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		20,400	-					-	-	20,400	20,400	20,400
Current portion of long-term liabilities		-	-					-	-	-	-	-
Total Current liabilities - Borrowing		20,400	-	-	-	-	-	-	-	20,400	20,400	20,400
Trade and other payables												
Trade Payables		139,710	-					178,554	178,554	318,265	321,258	329,340
Other creditors		-	-					-	-	-	-	-
Unspent conditional transfers		-	-					(1,143)	(1,143)	(1,143)	-	-
VAT		24,027	-					-	-	24,027	24,027	24,027

Total Trade and other payables	1	163,737	-	-	-	-	-	177,411	177,411	341,148	345,285	353,367
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	260,695	-					-	-	260,695	277,606	277,606
Finance leases (including PPP asset element)		-	-					-	-	-	-	-
Total Non current liabilities - Borrowing		260,695	-	-	-	-	-	-	-	260,695	277,606	277,606
<u>Provisions - non current</u>												
Retirement benefits		-	-					-	-	-	-	-
Refuse landfill site rehabilitation		103,472	-					-	-	103,472	104,443	104,443
Other		-	-					-	-	-	-	-
Total Provisions - non current		103,472	-	-	-	-	-	-	-	103,472	104,443	104,443
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		1,242,200	-					(122,382)	(122,382)	1,119,818	1,193,214	1,199,903
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		1,239,574	-	-	-	-	-	(122,382)	(122,382)	1,119,818	1,193,214	1,199,903
Surplus/(Deficit)		23,186	-	-	-	-	-	(6,543)	(6,543)	16,643	14,754	522
Transfers to/from Reserves		(172,068)	-					(3,814)	(3,814)	(175,882)	(171,203)	(146,271)
Depreciation offsets		-	-					-	-	-	-	-
Other adjustments		-	-					-	-	-	(29,629)	(31,947)
Accumulated Surplus/(Deficit)	1	1,090,692	-	-	-	-	-	(132,739)	(132,739)	960,579	1,007,137	1,022,206
<u>Reserves</u>	-											
Other reserves		-	-					-	-	-	-	-
Revaluation		-	-					-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,090,692	-	-	-	-	-	(132,739)	(132,739)	960,579	1,007,137	1,022,206

2.3 Supporting information to budgeted performance indicators and benchmarks

LIM334 Ba-Phalaborwa - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 24/02/2022

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Budget Year 2021/22			Budget Year +1 2022/23	Budget Year +2 2023/24
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.8%	0.0%	3.8%	3.7%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				205.9%	0.0%	160.0%	127.5%	127.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				205.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.2	0.0	0.4	0.3	0.3
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				58.3%	0.0%	59.0%	57.8%	55.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					541.1%	0.0%	600.4%	219.1%	232.9%
<u>Other Indicators</u>									

Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				31.6%	0.0%	31.9%	31.7%	32.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.6%	0.0%	1.8%	5.5%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				14.9%	0.0%	15.1%	14.8%	14.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				1727.7%	0.0%	1704.7%	1809.3%	1925.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				51.9%	0.0%	52.5%	51.4%	49.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

2.4 Adjustment budget – funding measurement

LIM334 Ba-Phalaborwa - Supporting Table SB6 Adjustments Budget - funding measurement - 24/02/2022

Description	Ref	MFMA section	2018/19	2019/20	2020/21	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				62,844	–	81,595	157,614	151,744
Cash + investments at the yr end less applications - R'000	2	18(1)b				145,258	–	78,916	19,825	7,496
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(148,882)	–	(159,239)	(156,449)	(145,750)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.4%	0.9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	79.1%	0.0%	74.8%	71.9%	69.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				13.2%	0.0%	13.2%	12.9%	12.6%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							4.5%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

2.5 Transfers and Grants received

LIM334 Ba-Phalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 24/02/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
-										
<u>Operating Transfers and Grants</u>										
National Government:		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
Local Government Equitable Share		171,127				(1,143)	(1,143)	169,984	181,556	179,505
Finance Management	3	3,100					-	3,100	3,100	3,100
Energy Efficiency and Demand Management		3,000					-	3,000	4,000	-
EPWP Incentive		1,195					-	1,195	-	-
Municipal Infrastructure Grant (MIG)		1,684					-	1,684	1,809	1,884
							-	-		
Total Operating Transfers and Grants	6	180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
<u>Capital Transfers and Grants</u>										
National Government:		52,001	-	-	-	-	-	52,001	34,377	35,797
Municipal Infrastructure Grant (MIG)		32,001					-	32,001	28,468	28,797
Integrated National Electrification Programme		20,000					-	20,000	5,909	7,000
Total Capital Transfers and Grants	6	52,001	-	-	-	-	-	52,001	34,377	35,797
TOTAL RECEIPTS OF TRANSFERS & GRANTS		232,107	-	-	-	(1,143)	(1,143)	230,964	224,842	220,286

2.6 Expenditure on transfers and Grants programme

LIM334 Ba-Phalaborwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/02/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
Local Government Equitable Share		171,127				(1,143)	(1,143)	169,984	181,556	179,505
Finance Management		3,100						3,100	3,100	3,100
Energy Efficiency and Demand Management		3,000						3,000	4,000	-
EPWP Incentive		1,195						1,195	-	-
Municipal Infrastructure Grant (MIG)		1,684						1,684	1,809	1,884
								-		
								-		
Total operating expenditure of Transfers and Grants:		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465	184,489
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		52,001	-	-	-	-	-	52,001	34,377	35,797
Municipal Infrastructure Grant (MIG)		32,001						32,001	28,468	28,797
Integrated National Electrification Programme		20,000						20,000	5,909	7,000
								-		
Total capital expenditure of Transfers and Grants		52,001	-	-	-	-	-	52,001	34,377	35,797
Total capital expenditure of Transfers and Grants		232,107	-	-	-	(1,143)	(1,143)	230,964	224,842	220,286

2.7 Reconciliations of transfers, Grants receipts and unspent funds

LIM334 Ba-Phalaborwa - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 24/02/2022

Description	Ref	Budget Year 2021/22						Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		1,176				-	-	1,176	
Current year receipts		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465
Conditions met - transferred to revenue		1,176	-	-	-	-	-	1,176	-
Conditions still to be met - transferred to liabilities		180,106	-	-	-	(1,143)	(1,143)	178,963	190,465
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		1,176	-	-	-	-	-	1,176	-
Total operating transfers and grants - CTBM	2	180,106	-	-	-	(1,143)	(1,143)	178,963	190,465
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		(33)					-	(33)	
Current year receipts		52,001	-	-	-	-	-	52,001	34,377
Conditions met - transferred to revenue		(33)	-	-	-	-	-	(33)	-
Conditions still to be met - transferred to liabilities		52,001	-	-	-	-	-	52,001	34,377

Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		(33)	-	-	-	-	-	(33)	-	-
Total capital transfers and grants - CTBM		52,001	-	-	-	-	-	52,001	34,377	35,797
TOTAL TRANSFERS AND GRANTS REVENUE		1,143	-	-	-	-	-	1,143	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		232,107	-	-	-	(1,143)	(1,143)	230,964	224,842	220,286

2.8 Transfers and Grants made by the municipality

Not applicable

2.9 Councillors and staff benefits

LIM334 Ba-Phalaborwa - Supporting Table SB11 Adjustments Budget - councilor and staff benefits - 24/02/2022

Summary of remuneration	Ref	Budget Year 2021/22										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<u>Councillors (Political Office Bearers plus Other)</u>												
Basic Salaries and Wages		15,482	-					(4,098)	(4,098)	11,384	-26.5%	
Pension and UIF Contributions		-	-					-	-	-		
Medical Aid Contributions		55	-					(55)	(55)	-		
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		1,225	-					404	404	1,629		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		4,545	-					1,532	1,532	6,076		
Sub Total - Councillors		21,306	-					(2,217)	(2,217)	19,089	-10.4%	
% increase			(0)							(0)		
<u>Senior Managers of the Municipality</u>												
Basic Salaries and Wages		4,736	-					(3,670)	(3,670)	1,066	-77.5%	
Pension and UIF Contributions		11	-					(8)	(8)	3	-73.4%	
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		-	-					-	-	-		
Motor Vehicle Allowance		1,512	-					(958)	(958)	554	-63.4%	
Cellphone Allowance		172	-					(132)	(132)	40	-76.6%	
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		203	-					(203)	(203)	-		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		-	-					-	-	-		
Post-retirement benefit obligations	5	-	-					-	-	-		
Sub Total - Senior Managers of Municipality		6,635	-	-				(4,971)	(4,971)	1,664	-74.9%	
% increase			(0)							(0)		
<u>Other Municipal Staff</u>												
Basic Salaries and Wages		105,548	-					(11,220)	(11,220)	94,327	-10.6%	

Pension and UIF Contributions		20,326	-				(2,446)	(2,446)	17,881	-12.0%
Medical Aid Contributions		7,500	-				6,170	6,170	13,670	82.3%
Overtime		5,568	-				2,007	2,007	7,575	36.1%
Performance Bonus		7,314	-				427	427	7,741	
Motor Vehicle Allowance		15,542	-				10,351	10,351	25,893	66.6%
Cellphone Allowance		1,759	-				(317)	(317)	1,442	-18.0%
Housing Allowances		1,336	-				(690)	(690)	646	
Other benefits and allowances		9,032	-				507	507	9,539	
Payments in lieu of leave		-	-				4,032	4,032	4,032	#DIV/0!
Long service awards		3,851	-				(3,851)	(3,851)	-	
Post-retirement benefit obligations	5	-	-				-	-	-	
Sub Total - Other Municipal Staff		177,776	-	-	-	-	4,971	4,971	182,747	2.8%
% increase										
Total Parent Municipality		205,717	-	-	-	-	(2,217)	(2,217)	203,500	-1.1%
<u>Board Members of Entities</u>										
Basic Salaries and Wages									-	-
Pension and UIF Contributions									-	-
Medical Aid Contributions									-	-
Overtime									-	-
Performance Bonus									-	-
Motor Vehicle Allowance									-	-
Cellphone Allowance									-	-
Housing Allowances									-	-
Other benefits and allowances									-	-
Board Fees									-	-
Payments in lieu of leave									-	-
Long service awards									-	-
Post-retirement benefit obligations	5								-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	
% increase										
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages									-	-
Pension and UIF Contributions									-	-
Medical Aid Contributions									-	-
Overtime									-	-

Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
<u>Other Staff of Entities</u>											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		205,717	-	-	-	-	-	(2,217)	(2,217)	203,500	-1.1%
% increase											
TOTAL MANAGERS AND STAFF		184,411	-	-	-	-	-	0	0	184,411	0.0%

2.10 Monthly revenues and Expenditure per Municipal vote

LIM334 Ba-Phalaborwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 24/02/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		85,584	14,276	15,112	15,112	15,709	72,312	22,807	22,807	22,807	22,807	22,807	22,807	354,945	374,742	381,721
Vote 3 - Corporate Services		18	(5)	15	15	16	15	119	119	119	119	119	119	784	820	848
Vote 4 - Community and Social Services		1,661	1,866	2,724	2,724	1,808	1,774	1,203	1,203	1,203	1,203	1,203	1,203	19,778	20,569	21,461
Vote 5 - Planning and Development Services		8	9	2	2	1	-	8	8	8	8	8	8	72	84	78
Vote 6 - Technical Services		10,740	10,896	13,989	13,989	15,752	17,876	28,482	28,482	28,482	28,482	28,482	28,482	254,138	252,297	267,263
Total Revenue by Vote		98,011	27,042	31,843	31,843	33,285	91,978	52,619	52,619	52,619	52,619	52,619	52,619	629,717	648,512	671,372
Expenditure by Vote																
Vote 1 - Executive and Councillors		4,653	4,331	4,315	5,362	4,091	5,311	7,494	7,494	7,494	7,494	7,494	7,494	73,027	74,953	79,006
Vote 2 - Budget and Treasury Office		4,682	5,137	7,641	6,465	5,268	2,997	11,170	11,170	11,170	11,170	11,170	11,170	99,212	108,855	113,772
Vote 3 - Corporate Services		8,491	5,304	3,740	4,034	4,427	2,205	5,859	5,859	5,859	5,859	5,859	5,859	63,356	55,603	55,832
Vote 4 - Community and Social Services		6,503	8,322	7,696	5,264	7,649	3,617	7,735	7,735	7,735	7,735	7,735	7,735	85,459	95,227	101,782
Vote 5 - Planning and Development Services		933	775	1,399	991	887	935	1,694	1,694	1,694	1,694	1,694	1,694	16,086	19,303	22,490
Vote 6 - Technical Services		15,381	14,595	26,321	23,698	13,191	13,702	28,174	28,174	28,174	28,174	28,174	28,174	275,934	281,817	292,968
Total Expenditure by Vote		40,643	38,464	51,112	45,815	35,512	28,766	62,127	62,127	62,127	62,127	62,127	62,127	613,074	635,758	665,850
Surplus/ (Deficit)		57,368	(11,422)	(19,269)	(13,972)	(2,227)	63,212	(9,508)	(9,508)	(9,508)	(9,508)	(9,508)	(9,508)	16,643	12,754	5,522

2.11 Monthly revenue and expenditure by standard classifications

LIM334 Ba-Phalaborwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 24/02/2022

Description - Standard classification	R ef	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework	Budget Year +1 2022/23	Budget Year +2 2023/24
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands																
Revenue - Functional																
 Governance and administration		85,601	14,271	15,127	15,437	15,724	72,327	22,874	22,874	22,874	22,874	22,874	22,874	355,729	375,561	382,569
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		85,601	14,271	15,127	15,437	15,724	72,327	22,874	22,874	22,874	22,874	22,874	22,874	355,729	375,561	382,569
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Community and public safety		1,658	1,864	2,701	1,826	1,786	1,757	1,153	1,153	1,153	1,153	1,153	1,153	18,509	19,240	20,067
Community and social services		-	-	-	23	19	14	64	64	64	64	64	64	438	353	369
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1,658	1,864	2,701	1,803	1,767	1,742	1,089	1,089	1,089	1,089	1,089	1,089	18,070	18,887	19,698
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Economic and environmental services		347	1,173	4,836	3,125	1,205	2,443	3,970	3,970	3,970	3,970	3,970	3,970	36,949	32,450	32,947
Planning and development		8	9	2	18	1	-	6	6	6	6	6	6	72	84	78
Road transport		339	1,164	4,833	3,107	1,205	2,443	3,965	3,965	3,965	3,965	3,965	3,965	36,877	32,366	32,869
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Trading services		10,404	9,735	9,179	10,023	14,569	15,451	24,862	24,862	24,862	24,862	24,862	24,862	218,530	221,261	235,788
Energy sources		8,440	7,595	7,202	8,008	12,547	13,420	22,469	22,469	22,469	22,469	22,469	22,469	192,024	193,587	206,870
Water management		-	-	-	-	(0)	-	0	0	0	0	0	0	-	-	-

Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	1,964	2,139	1,977	2,015	2,023	2,031	2,393	2,393	2,393	2,393	2,393	2,393	26,507	27,673	28,918
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	98,011	27,042	31,843	30,411	33,285	91,978	52,858	52,858	52,858	52,858	52,858	52,858	629,717	648,512	671,372
Expenditure - Functional															
Governance and administration	17,584	14,624	15,562	15,709	13,639	9,895	23,560	23,560	23,560	23,560	23,560	23,560	228,371	231,908	240,952
Executive and council	2,719	2,767	2,786	2,686	2,417	3,136	4,374	4,374	4,374	4,374	4,374	4,374	42,753	43,491	46,137
Finance and administration	13,172	10,441	11,380	10,500	9,695	5,202	17,030	17,030	17,030	17,030	17,030	17,030	162,568	164,458	169,604
Internal audit	1,693	1,417	1,396	2,523	1,526	1,557	2,156	2,156	2,156	2,156	2,156	2,156	23,050	23,959	25,211
Community and public safety	5,374	7,419	6,781	4,236	6,367	3,047	7,284	7,284	7,284	7,284	7,284	7,284	76,931	81,683	87,443
Community and social services	996	1,113	719	692	1,096	1,141	1,911	1,911	1,911	1,911	1,911	1,911	17,222	18,659	19,702
Sport and recreation	308	461	167	360	175	586	1,787	1,787	1,787	1,787	1,787	1,787	12,777	28,469	31,081
Public safety	2,912	4,965	4,834	2,181	4,205	147	2,358	2,358	2,358	2,358	2,358	2,358	33,391	17,898	18,841
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1,158	881	1,062	1,003	891	1,173	1,229	1,229	1,229	1,229	1,229	1,229	13,542	16,657	17,819
Economic and environmental services	5,011	4,477	5,489	6,848	5,094	6,798	18,564	18,564	18,564	18,564	18,564	18,564	145,100	151,453	162,926
Planning and development	1,122	943	1,583	1,197	1,081	1,149	1,875	1,875	1,875	1,875	1,875	1,875	18,322	22,036	25,394
Road transport	3,889	3,534	3,905	5,651	4,013	5,649	16,689	16,689	16,689	16,689	16,689	16,689	126,777	129,418	137,531
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	12,674	11,943	23,280	19,022	10,412	9,026	12,719	12,719	12,719	12,719	12,719	12,719	162,672	170,713	174,529
Energy sources	11,945	11,648	22,717	18,725	9,650	8,443	12,198	12,198	12,198	12,198	12,198	12,198	156,320	163,335	165,302
Waste management	729	296	563	296	762	583	521	521	521	521	521	521	6,352	7,378	9,227
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	40,643	38,464	51,112	45,815	35,512	28,766	62,127	62,127	62,127	62,127	62,127	62,127	613,074	635,758	665,850
Surplus/ (Deficit) 1.	57,368	(11,422)	(19,269)	(15,404)	(2,227)	63,212	(9,269)	(9,269)	(9,269)	(9,269)	(9,269)	(9,269)	16,643	12,754	5,522

2.12 Monthly Revenue and Expenditure

LIM334 Ba-Phalaborwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 24/02/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework	Budget Year +1 2022/23	Budget Year +2 2023/24
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands																
Revenue By Source																
Property rates		12,237	12,580	12,461	11,969	11,857	11,855	10,381	10,381	10,381	10,381	10,381	10,381	135,247	141,637	148,461
Service charges - electricity revenue		8,440	7,595	7,202	7,637	12,179	11,400	17,816	17,816	17,816	17,816	17,816	17,816	161,348	175,449	191,050
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1,964	2,139	1,977	1,412	1,414	1,416	1,595	1,595	1,595	1,595	1,595	1,595	19,894	22,813	23,795
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		18	(5)	15	31	16	15	86	86	86	86	86	86	605	631	660
Interest earned - external investments		252	278	234	-	350	191	251	251	251	251	251	251	2,813	2,937	3,069
Interest earned - outstanding debtors		-	-	-	4,326	4,355	4,380	7,406	7,406	7,406	7,406	7,406	7,406	57,495	60,245	63,181
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3	2	23	13	22	18	202	202	202	202	202	202	1,295	1,356	1,422
Licences and permits		1,658	1,864	2,701	1,803	1,767	1,742	570	570	570	570	570	570	14,955	15,635	16,300
Agency services		-	-	-	-	-	-	519	519	519	519	519	519	3,115	3,252	3,398
Transfers and subsidies		71,639	488	1,891	263	578	56,000	8,017	8,017	8,017	8,017	8,017	8,017	178,963	190,465	184,489
Other revenue		1,799	1,258	716	65	73	1,095	(503)	(503)	(503)	(503)	(503)	1,987	1,714	1,750	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Revenue	98,011	26,200	27,220	27,518	32,611	88,112	46,341	46,341	46,341	46,341	46,341	46,341	577,716	616,135	637,575
Expenditure By Type															
Employee related costs	14,962	12,370	12,706	14,046	12,808	15,315	17,034	17,034	17,034	17,034	17,034	17,034	184,411	195,576	207,266
Remuneration of councillors	1,553	1,575	1,594	1,556	1,120	1,327	1,727	1,727	1,727	1,727	1,727	1,727	19,089	22,638	24,053
Debt impairment	-	-	-	-	-	-	6,999	6,999	6,999	6,999	6,999	6,999	41,992	43,840	45,813
Depreciation & asset impairment	-	-	-	-	-	-	14,035	14,035	14,035	14,035	14,035	14,035	84,212	87,929	91,614
Finance charges	-	-	-	-	-	-	478	478	478	478	478	478	2,866	2,992	3,127
Bulk purchases - electricity	9,868	10,006	20,927	16,566	7,658	5,678	7,158	7,158	7,158	7,158	7,158	7,158	113,648	118,649	123,988
Inventory consumed	888	857	911	113	1,653	1,297	2,848	2,848	2,848	2,848	2,848	2,848	22,808	8,090	16,244
Contracted services	9,624	10,891	12,326	9,755	8,709	929	3,172	3,172	3,172	3,172	3,172	3,172	71,263	95,849	104,331
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3,748	2,765	2,648	3,779	3,564	4,220	8,677	8,677	8,677	8,677	8,677	8,677	72,785	60,196	56,414
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	40,643	38,464	51,112	45,815	35,512	28,766	62,127	62,127	62,127	62,127	62,127	62,127	613,074	635,758	672,850
Surplus/(Deficit)	57,368	(12,264)	(23,892)	(18,297)	(2,901)	59,346	(15,786)	(15,786)	(15,786)	(15,786)	(15,786)	(15,786)	(35,358)	(19,623)	(35,275)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	842	4,623	2,893	674	3,866	6,517	6,517	6,517	6,517	6,517	6,517	52,001	34,377	35,797
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57,368	(11,422)	(19,269)	(15,404)	(2,227)	63,212	(9,269)	(9,269)	(9,269)	(9,269)	(9,269)	(9,269)	16,643	14,754	522

2.13 Monthly Cash flows

LIM334 Ba-Phalaborwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 24/02/2022

Monthly cash flows	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		5,326	4,042	5,752	4,889	6,561	5,582	13,137	7,659	7,659	7,659	7,659	7,659	83,583	84,557	84,557
Service charges - electricity revenue		3,990	4,241	5,182	4,405	3,344	6,105	2,044	14,118	14,118	14,118	14,118	14,118	99,898	100,897	100,897
Service charges - water revenue		4,575	6,869	3,416	2,903	2,673	3,332	2,260	7,674	7,674	7,674	7,674	7,674	64,397	67,295	67,295
Service charges - sanitation revenue		689	781	845	718	631	548	1,940	1,107	1,107	1,107	1,107	1,107	11,685	12,211	12,211
Service charges - refuse		479	500	548	466	419	336	206	2,517	2,517	2,517	2,517	2,517	15,536	17,049	17,049
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	15	34	111	111	111	111	111	605	631	660
Interest earned - external investments		252	277	(9,970)	-	10,000	191	195	373	373	373	373	373	2,813	2,937	3,069
Interest earned - outstanding debtors		52	48	102	87	75	-	-	11,426	11,426	11,426	11,426	11,426	57,495	60,245	63,181
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	16	-	256	256	256	256	256	1,295	1,356	1,422
Licences and permits		-	-	-	-	-	1,433	-	2,705	2,705	2,705	2,705	2,705	14,955	15,635	16,300
Agency services		-	-	-	-	-	-	-	623	623	623	623	623	3,115	3,252	3,398
Transfers and Subsidies - Operational		71,303	3,899	-	-	2,037	55,787	1,000	8,987	8,987	8,987	8,987	8,987	178,963	196,930	196,930
Other revenue		3,167	11,833	3,318	2,820	2,125	85	790	(3,216)	(3,216)	(3,216)	(3,216)	(3,216)	8,058	8,479	8,479
Cash Receipts by Source		89,833	32,490	9,192	16,288	27,866	73,429	21,607	54,339	54,339	54,339	54,339	54,339	542,398	571,473	575,447
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22,921	-	-	-	-	-	-	5,816	5,816	5,816	5,816	5,816	52,001	34,377	34,377
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		112,754	32,490	9,192	16,288	27,866	73,429	21,607	60,155	60,155	60,155	60,155	60,155	594,399	605,850	609,823
Cash Payments by Type																
Employee related costs		14,962	12,370	12,706	14,046	12,808	15,315	14,233	21,172	21,172	21,172	21,172	21,172	202,300	206,214	211,319
Remuneration of councillors		1,553	1,575	1,594	1,556	1,120	1,327	1,312	(2,007)	(2,007)	(2,007)	(2,007)	(2,007)	-	-	-
Finance charges		-	-	-	-	-	-	-	573	573	573	573	573	2,866	3,000	3,127
Bulk purchases - Electricity	2	7,401	10,006	20,927	16,566	7,658	5,678	8,021	7,478	7,478	7,478	7,478	7,478	113,648	118,649	123,988
Acquisitions - water & other inventory	3	112	54	-	24	215	145	204	3,239	3,239	3,239	3,239	3,239	16,950	7,798	18,687
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		5,612	11,026	11,948	9,228	5,381	3,616	4,637	3,963	3,963	3,963	3,963	3,963	71,263	70,439	74,675
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		5,678	3,569	2,174	2,977	2,569	1,583	2,596	10,328	10,328	10,328	10,328	10,328	72,785	94,527	95,172
Cash Payments by Type		35,318	38,600	49,349	44,398	29,751	27,664	31,002	44,746	44,746	44,746	44,746	44,746	479,812	500,626	526,969
Other Cash Flows/Payments by Type																
Capital assets		842	3,603	242	2,920	674	3,716	409	8,744	8,744	8,744	7,355	10,133	56,127	34,377	35,797
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		36,160	42,203	49,591	47,318	30,425	31,380	31,411	53,490	53,490	53,490	52,101	54,879	535,939	535,003	562,766
NET INCREASE/(DECREASE) IN CASH HELD		76,594	(9,713)	(40,399)	(31,030)	(2,559)	42,048	(9,805)	6,665	6,665	6,665	8,054	5,276	58,460	70,848	47,058
Cash/cash equivalents at the month/year beginning:		54,987	131,581	121,868	81,469	50,439	47,880	89,928	80,123	86,788	93,453	100,118	108,172	54,987	113,447	184,295
Cash/cash equivalents at the month/year end:		131,581	121,868	81,469	50,439	47,880	89,928	80,123	86,788	93,453	100,118	108,172	113,447	113,447	184,295	231,352

2.14 Monthly Capital Expenditure by Municipal Vote

LIM334 Ba-Phalaborwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 24/02/2022

Description - Municipal Vote	Ref	Budget Year 2021/22											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure appropriation																
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		-	-	-	-	-	250	250	250	250	250	250	1,500	-	-	
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		1,673	7,247	5,446	945	586	3,214	5,919	5,919	5,919	5,919	5,919	54,627	34,377	35,797	
Capital single-year expenditure sub-total	3	1,673	7,247	5,446	945	586	3,214	6,169	6,169	6,169	6,169	6,169	56,127	34,377	35,797	
Total Capital Expenditure	2	1,673	7,247	5,446	945	586	3,214	6,169	6,169	6,169	6,169	6,169	56,127	34,377	35,797	

2.15 Monthly Capital Expenditure by Standard Classification

LIM334 Ba-Phalaborwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 24/02/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional Governance and administration																
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		831	141	2,444	918	586	1,794	837	837	837	837	837	837	11,736	15,000	5,456
Community and social services		-	-	-	-	-	250	250	250	250	250	250	1,500	-	-	-
Sport and recreation		831	141	2,444	918	586	1,794	587	587	587	587	587	10,236	15,000	5,456	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		842	7,106	3,003	-	-	-	2,240	2,240	2,240	2,240	2,240	2,240	24,391	19,377	30,341
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		842	7,106	3,003	-	-	-	2,240	2,240	2,240	2,240	2,240	2,240	24,391	19,377	30,341
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	27	-	1,420	3,092	3,092	3,092	3,092	3,092	3,092	20,000	0	0
Energy sources		-	-	-	27	-	1,420	3,092	3,092	3,092	3,092	3,092	3,092	20,000	0	0
Total Capital Expenditure - Functional		1,673	7,247	5,446	945	586	3,214	6,169	6,169	6,169	6,169	6,169	6,169	56,127	34,377	35,797

2.16 Adjustments on Capital Expenditure (New Assets)

LIM334 Ba-Phalaborwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
-												
Infrastructure		20,000	-	-	-	-	-	-	-	20,000	0	14,372
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	14,372
<i>Roads</i>		-	-	-	-	-	-	-	-	-	-	14,372
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20,000	-	-	-	-	-	-	-	20,000	0	0
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		3,800	-	-	-	-	-	-	-	3,800	0	0
<i>LV Networks</i>		16,200	-	-	-	-	-	-	-	16,200	0	0
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Pump Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	1,500	-	-	-	-	-	-	-	-	1,500	-	-
Community Facilities	1,500	-	-	-	-	-	-	-	-	1,500	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	1,500	-	-	-	-	-	-	-	-	1,500	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-

Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-

Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	21,500	-	-	-	-	-	-	-	21,500	0	14,372

2.17 Expenditure on repairs and maintenance by asset class

LIM334 Ba-Phalaborwa - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
-												
Infrastructure		21,027	-	-	-	-	-	(13,405)	(13,405)	7,622	22,129	24,651
Roads Infrastructure		7,716	-	-	-	-	-	(7,716)	(7,716)	-	8,144	10,267
<i>Roads</i>		7,716	-	-	-	-	-	(7,716)	(7,716)	-	8,144	10,267
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		13,308	-	-	-	-	-	(5,889)	(5,889)	7,419	13,981	14,379
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		13,308	-	-	-	-	-	(5,889)	(5,889)	7,419	13,981	14,379
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Pump Stations</i>		-	-					-	-	-	-	-
<i>Water Treatment Works</i>		-	-					-	-	-	-	-
<i>Bulk Mains</i>		-	-					-	-	-	-	-
<i>Distribution</i>		-	-					-	-	-	-	-
<i>Distribution Points</i>		-	-					-	-	-	-	-
<i>PRV Stations</i>		-	-					-	-	-	-	-
<i>Capital Spares</i>		-	-					-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>		-	-					-	-	-	-	-
<i>Reticulation</i>		-	-					-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-					-	-	-	-	-
<i>Outfall Sewers</i>		-	-					-	-	-	-	-
<i>Toilet Facilities</i>		-	-					-	-	-	-	-
<i>Capital Spares</i>		-	-					-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-					-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-					-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-					-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-					-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-					-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-					-	-	-	-	-
<i>Capital Spares</i>		-	-					-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-					-	-	-	-	-
<i>Rail Structures</i>		-	-					-	-	-	-	-
<i>Rail Furniture</i>		-	-					-	-	-	-	-
<i>Drainage Collection</i>		-	-					-	-	-	-	-
<i>Storm water Conveyance</i>		-	-					-	-	-	-	-
<i>Attenuation</i>		-	-					-	-	-	-	-
<i>MV Substations</i>		-	-					-	-	-	-	-
<i>LV Networks</i>		-	-					-	-	-	-	-
<i>Capital Spares</i>		-	-					-	-	-	-	-
Coastal Infrastructure		3	-	-	-	-	-	-	-	3	4	4
<i>Sand Pumps</i>		-	-					-	-	-	-	-
<i>Piers</i>		-	-					-	-	-	-	-
<i>Revetments</i>		-	-					-	-	-	-	-
<i>Promenades</i>		-	-					-	-	-	-	-

Capital Spares	3	-	-	-	-	-	-	-	3	4	4
Information and Communication Infrastructure	-	-	-	-	-	-	200	200	200	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	200	200	200	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Community Assets	5,077	-	-	-	-	-	(4,677)	(4,677)	401	5,301	6,410
Community Facilities	5,070	-	-	-	-	-	(4,677)	(4,677)	393	5,293	6,401
Halls	470	-	-	-	-	-	(457)	(457)	13	491	594
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	3,818	-	-	-	-	-	(3,439)	(3,439)	380	3,986	4,821
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	782	-	-	-	-	-	(782)	(782)	-	816	987
Sport and Recreation Facilities	7	-	-	-	-	-	-	-	7	8	9
Indoor Facilities	7	-	-	-	-	-	-	-	7	8	9
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-

Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	8	-	-	-	-	-	50	50	58	8	10	
Operational Buildings	8	-	-	-	-	-	50	50	58	8	10	
<i>Municipal Offices</i>	8	-	-	-	-	-	50	50	58	8	10	
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	1	-	-	-	-	-	(1)	(1)	-	1	1	
Biological or Cultivated Assets	1	-	-	-	-	-	(1)	(1)	-	1	1	

<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		1,718	-	-	-	-	(705)	(705)	1,014	1,794	2,170	
Furniture and Office Equipment		1,718	-	-	-	-	(705)	(705)	1,014	1,794	2,170	
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		4,608	-	-	-	-	(3,068)	(3,068)	1,540	4,811	5,027	
Transport Assets		4,608	-	-	-	-	(3,068)	(3,068)	1,540	4,811	5,027	
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	32,440	-	-	-	-	(21,806)	(21,806)	10,635	34,043	38,269	

2.18 Adjustment on Budget- Depreciation by asset class

LIM334 Ba-Phalaborwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
-												
Infrastructure		55,108	-	-	-	-	-	-	-	55,108	57,533	60,122
Roads Infrastructure		48,175	-	-	-	-	-	-	-	48,175	50,295	52,558
<i>Roads</i>		48,175	-	-	-	-	-	-	-	48,175	50,295	52,558
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,933	-	-	-	-	-	-	-	6,933	7,238	7,563
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		6,933	-	-	-	-	-	-	-	6,933	7,238	7,563
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Distribution Points</i>		-	-						-	-	-	-	-
<i>PRV Stations</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-		-	-	-	-	-
<i>Pump Station</i>		-	-						-	-	-	-	-
<i>Reticulation</i>		-	-						-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-						-	-	-	-	-
<i>Outfall Sewers</i>		-	-						-	-	-	-	-
<i>Toilet Facilities</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-		-	-	-	-	-
<i>Landfill Sites</i>		-	-						-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-						-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-						-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-						-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-						-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-		-	-	-	-	-
<i>Rail Lines</i>		-	-						-	-	-	-	-
<i>Rail Structures</i>		-	-						-	-	-	-	-
<i>Rail Furniture</i>		-	-						-	-	-	-	-
<i>Drainage Collection</i>		-	-						-	-	-	-	-
<i>Storm water Conveyance</i>		-	-						-	-	-	-	-
<i>Attenuation</i>		-	-						-	-	-	-	-
<i>MV Substations</i>		-	-						-	-	-	-	-
<i>LV Networks</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-		-	-	-	-	-
<i>Sand Pumps</i>		-	-						-	-	-	-	-
<i>Piers</i>		-	-						-	-	-	-	-
<i>Revetments</i>		-	-						-	-	-	-	-
<i>Promenades</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-		-	-	-	-	-
<i>Data Centres</i>		-	-						-	-	-	-	-
<i>Core Layers</i>		-	-						-	-	-	-	-
<i>Distribution Layers</i>		-	-						-	-	-	-	-
<i>Capital Spares</i>		-	-						-	-	-	-	-

Community Assets	8,589	-	-	-	-	-	-	-	-	8,589	8,967	9,370
Community Facilities	8,589	-	-	-	-	-	-	-	-	8,589	8,967	9,370
Halls	8,589	-	-	-	-	-	-	-	-	8,589	8,967	9,370
Centres	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-

Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	1,647	-	-	-	-	-	-	-	1,647	1,723	1,723
Operational Buildings	1,647	-	-	-	-	-	-	-	1,647	1,723	1,723
Municipal Offices	1,647	-	-	-	-	-	-	-	1,647	1,723	1,723
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364
Computer Equipment	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364
Furniture and Office Equipment	2,470	-	-	-	-	-	-	-	2,470	2,584	2,584
Furniture and Office Equipment	2,470	-	-	-	-	-	-	-	2,470	2,584	2,584
Machinery and Equipment	4,917	-	-	-	-	-	-	-	4,917	5,133	5,364

Machinery and Equipment		4,917	-						-	-	4,917	5,133	5,364
Transport Assets		1,647	-	-	-	-	-	-	-	-	1,647	1,723	1,723
Transport Assets		1,647	-						-	-	1,647	1,723	1,723
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-						-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-						-	-	-	-	-
Total Depreciation to be adjusted	1	84,212	-	-	-	-	-	-	-	-	84,212	87,929	91,614

3. OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS

The adjustment budget focused on service delivery programmes in line with current challenges faced by the municipality such as electricity infrastructure and dilapidated roads infrastructure.

The following decisions remains unchanged taking into account service delivery issues:

- Collection of electricity revenue should be prioritised in Phalaborwa town
- Continuous implementation of policies such as credit control and debt collection policy in order to fund our unfunded budget
- Implementation of approved funding plan, financial recovery plan and cost containment regulations.

4. OVERVIEW OF ADJUSTMENT BUDGET FUNDING

4.1.1 Tariff schedule

The tariff schedule for 2021/22 on all services remains unchanged.

4.1.2 Government Grant and Subsidies allocation

Government grants reduced by R1.1 million due to unspent conditional grants for 2020/21

5. COUNCILLORS AND SECTION 57 MANAGERS REMUNERATIONS AND ALLOWANCES

5.1. Disclosure on Councillors remunerations

	BUDGET 2021/22
MAYOR	868 548.00
SPEAKER	703 008.00
CHIEF WHIP	665 220.00
EXCO MEMBERS(PART TIME)	340 874.00
EXCO MEMBERS(FULL TIME COUNCILLORS)	2 660 880.00
CHAIRPERSON MPAC	380 568.00
PART-TIME COUNCILLORS	8 309 988.00

13 929 086.00

o Total packages are including cell phone, travel reimbursement and subsistence allowances.

5.2 . Disclosure on Section 57 Managers remunerations

Table below illustrates Section 57 manager's remunerations

	Budget 2021/22
Municipal Manager	1 056 504.00
Director Corporate Services	881,580,00
Chief Financial Officer	881,580,00
Director Community Services	881,580,00
Director Planning and Economic Development	881,580,00
Director Technical Services	881,580,00
	5,464,404.00

o Total packages are including cell phone and subsistence allowances (travel reimbursement).

6 REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

- The SDBIP will be attached once finalised and approved.

7 LEGISLATION COMPLIANCE STATUS

8.1. Compliance to Municipal Finance Management Act (MFMA, 56 of 2003)

The MFMA came into effect on 01 July 2004. This legislation provides for significant changes in the way municipalities in South Africa manage their financial affairs. The legislation not only deals with Financial Management issues but also with general management issues.

8 MUNICIPAL MANAGER' S QUALITY

QUALITY CERTIFICATE

I Dr Pilusa KK, Municipal Manager of BA-PHALABORWA LOCAL MUNICIPALITY (LIM334) hereby certify that the adjustment budget and its supporting documentation have been prepared in accordance with the Municipal Finance management act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name _____

Municipal Manager of _____ LIM334

Signature _____

Date _____