

BA-PHALABORWA LOCAL MUNICIPALITY

February 22

ADJUSTMENT BUDGET 2022/23 MTREF

2023

‘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 2022/23 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; Municipal Manager and the entire Administrative Staff; Ladies and Gentlemen,

Honourable Speaker, The 2022/23 budget is implemented under a very difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services. As a municipality we have to manage these challenges well, to avoid falling into financial distress and face liquidity problems.

There is also a need for our municipality to focus on collecting revenues owed to Council and also eliminate wasteful and non-core spending.

Honourable Speaker the amendment to the original budget as outlined below is in line with section 28 (e) of the Municipal Finance Management Act no 56 of 2003 read with MFMA circulars and together with the 2022 Division of Revenue Act (DORA).

The Act further prescribes in accordance with Section 72 that during mid-year, the municipality should conduct an assessment of its performance in line with the set performance indicators, targets or milestones and the budget to determine whether the municipality is in the right path to achieve its annual objectives reflected by the performance indicators and targets as depicted on the approved 2022/23 service delivery and budget implementation plan (SDBIP). Hence the tabling of this revised budget here today.

To avoid experiencing serious liquidity challenges, we need to decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and we also need to address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

Honourable speaker , given the prevailing circumstances as mentioned , the revenue budget projection is reduced by R375 thousand from R627.7 million to R627.3 million excluding capital transfers and contributions.

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

- The Municipal Assessment rates will change from R144.5 million to R176.8 million noting the mid-year performance
- Service charges electricity will reduce from R167.5 million to R152.5 million noting the mid-year performance and challenges with load shedding affecting the country.
- Services charges refuse remained unchanged at R19.7 million
- Rental of facilities and equipment remained unchanged at R209 thousand
- Interest earned on external investments remained unchanged at R2.4 million
- Interest earned on outstanding debtors remained unchanged at R59 million
- Fines and penalties remained unchanged at R1.3 million
- Licenses and permits will change from R22.6 million to R5.8 million in order to address findings raised by Auditor General on recognition of revenue from Licence and permits.
- Agency fees remained unchanged at R6.2 million
- Transfers and subsidies reduced from R195.9 million to R195 million
- Other revenue remained unchanged at R8 million

The overall total operating expenditure budget will be adjusted upwards to R630 million for 2022/23 financial year. This is due to adjustment made on finance costs calculations done at year end.

The expenditure by type that were affected by the adjustment are as follows:

- The employees cost remained unchanged at R185.5 million
- Remuneration of councilors remained unchanged at R19 million
- Debt impairment remained unchanged at R42.2 million
- Depreciation remained unchanged at R75.2 million
- Finance charges will change from R2.5 million to R18.5 million to cater non-cash items transactions to be processed at year end
- Bulk purchases remained unchanged at R115.5 million
- Inventory consumed will decrease from R26.3 million to R26 million
- Contracted services will decrease from R76 million to R65.4 million
- Other expenditure will decrease from R83.2 million to R81.1 million

Honourable Speaker, the total capital budget remained unchanged at **R44.9 million**

Municipal Infrastructure Grants (MIG) Projects will change as follows:

Project name	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23	Budget Year 2023/24	Budget Year 2024/25
Tambo upgrading of street phase 2	200,000	2,000,000	2,200,000	-	
Installation of storm water culverts in mashishimale	18,000,000	-2,100,000	15,900,000	14,500,000	
Ben farm upgrading of street	10,000,000	-2,000,000	8,000,000	14,000,000	
Refurbishment of Namakgale Stadium	6,457,000	2,100,000	8,557,000	7,297,000	
Selwane Sports Complex	820,000	-	820,000	-	
TOTAL	35,477,000	-	35,477,000	35,797,000	37 307 000

Total MIG projects remains unchanged at R35,4 million

- Refurbishment of Namakgale stadium increased from R6,4 million to R8,5 million
- Tambo upgrading of street phase 2 increased from R200 thousand to R2,2 million
- Benfarm upgrading of street reduced from R10 million to R8 million
- Installation of storm water culverts in mashishimale reduced from R18 million to R15,9 million

Integrated Electrification Programme(INEP) remain unchanged as follows:

Description	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23	Budget Year 2023/24	Budget Year 2024/25
Electrification of Madiba Extension, Tshabelamayswale, Maseke, Matikoxikaya Phase3 and Matikoxikaya New Section 45	8 000 000	0	8 000 000	8 000 000	7 313 000

Projects funded internally remains unchanged as follows:

Description	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23
Establishment of new landfill site (Phalaborwa)	1 000 000	0	1 000 000
Office Furniture & Equipment	1 500 000	0	1 500 000
TOTAL	2 500 000	0	2 500 000

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 2022/23

Council resolved that the adjustment and MTREF and its supporting tables of the Ba-Phalaborwa Municipality (LIM334) for the financial year 2022/23; 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 **R627.7 million** to **R627.3 million** which excludes capital grant be approved.

Council resolved that the total budgeted annual operating Expenditure changed from **R627 million** to **R630 million** be approved.

Council resolved that the total budgeted Capital expenditure remains unchanged at **R44.9 million** be approved.

2.3 Adjustment budget supporting tables for 2022/23 MTREF

Council resolved that the adjustment budget of the Ba-Phalaborwa Municipality for the financial year **2022/23**, and indicative figures for two outer years **2023/24** and **2024/25** 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 Note the reviewed Supply Chain Management Policy

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. Virement policy
7. Budget policy
8. Petty Cash policy
9. Asset Management Policy
10. Bad Debts Write Off
11. Deposit Policy
12. Cash management and Investment Policy

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

To this end, Honorable Speaker we are therefore proposing the aforesaid adjusted budget to be approved by Council

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 2022/23

LIM334 Ba-Phalaborwa - Table B4
Adjustments Budget Financial
Performance (revenue and expenditure) -
22 February 2022

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	144,510	-	-	-	-	-	32,377	32,377	176,887	150,869	148,461
Service charges - electricity revenue	2	167,547	-	-	-	-	-	(15,000)	(15,000)	152,547	168,447	191,350
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	19,726	-	-	-	-	-	-	-	19,726	20,594	21,795
Rental of facilities and equipment		209						-	-	209	218	660
Interest earned - external investments		2,481						-	-	2,481	2,590	3,069
Interest earned - outstanding debtors		59,140						-	-	59,140	48,742	68,181
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		1,295						-	-	1,295	1,352	1,522
Licences and permits		22,636						(16,834)	(16,834)	5,802	23,632	16,300
Agency services		6,200						-	-	6,200	6,473	3,398

Transfers and subsidies		195,948						(918)	(918)	195,030	212,764	226,773
Other revenue	2	8,077	-	-	-	-	-	-	-	8,077	8,432	1,750
Gains		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		627,769	-	-	-	-	-	(375)	(375)	627,394	644,113	683,258

The above table reflect the total revenue of R627.3 million for adjustment budget 2022/23, which decreased by R375 thousand from R627.7 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 2022/23 is illustrated bellow as follows:

- The Municipal Assessment rates will change from R144.5 million to R176.8 million
- Service charges electricity will reduce from R167.5 million to R152.5 million.
- Services charges refuse remained unchanged at R19.7 million
- Rental of facilities and equipment remained unchanged at R209 thousand
- Interest earned on external investments remained unchanged at R2.4 million
- Interest earned on outstanding debtors remained unchanged at R59 million
- Fines and penalties remained unchanged at R1.3 million
- Licenses and permits will change from R22.6 million to R5.8 million
- Agency fees remained unchanged at R6.2 million
- Transfers and subsidies reduced from R195.9 million to R195 million
- Other revenue remained unchanged at R8 million

The municipality continues to implement the approved revenue enhancement strategy and its credit control policy by issuing a cut-off list on a monthly basis.

The municipality has also employed a debt collector in order to collect the long outstanding debt from those that are owing the municipality.

The following table reflects the approved operating expenditure budget 2022/23, and the proposed revised budget

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 22 February 2022

Description	R e f	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts.	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		185,597	-	-	-	-	-	(0)	(0)	185,597	190,865	197,209
Remuneration of councilors		19,089	-	-	-	-	-	-	-	19,089	22,638	24,053
Debt impairment		42,275	-	-	-	-	-	-	-	42,275	44,135	45,813
Depreciation & asset impairment		75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
Finance charges		2,500	-	-	-	-	-	16,000	16,000	18,500	2,610	3,127
Bulk purchases - electricity		115,559	-	-	-	-	-	-	-	115,559	118,559	123,988
Inventory consumed		26,341	-	-	-	-	-	(311)	(311)	26,029	27,296	4,244
Contracted services		76,034	-	-	-	-	-	(10,542)	(10,542)	65,492	87,999	96,860
Transfers and subsidies		1,091	-	-	-	-	-	-	-	1,091	1,139	-
Other expenditure		83,251	-	-	-	-	-	(2,147)	(2,147)	81,104	81,063	56,956
Total Expenditure		627,031	-	-	-	-	-	3,000	3,000	630,031	655,099	643,864

Total Operating expenditure budget for 2022/23 changed from R627. million to R630 million

The following items on expenditure adjustments are as follows:

- The employees cost remained unchanged at R185.5 million
- Remuneration of councilors remained unchanged at R19 million
- Debt impairment remained unchanged at R42.2 million
- Depreciation remained unchanged at R75.2 million
- Finance charges will change from R2.5 million to R18.5 million
- Bulk purchases remained unchanged at R115.5 million
- Inventory consumed will decrease from R26.3 million to R26 million
- Contracted services will reduce from R76 million to R65.4 million
- Other expenditure will decrease from R83.2 million to R81.1 million

GRANTS AND SUBSIDIES 2022/23

LIM334 Ba-Phalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 22
February 2023

Description	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		7	8	9	10	11	12			
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		194,139	-	-	-	891	891	195,030	210,880	224,809
Local Government Equitable Share		189,853				(918)	(918)	188,935	203,780	219,209
Energy Efficiency and Demand Management	-	-	-	-	-	-	-	-	4,000	2,500
EPWP Incentive	-	1,186	-	-	-	-	-	1,186	-	-
Finance Management	-	3,100	-	-	-	-	-	3,100	3,100	3,100
Municipal Infrastructure Grant	-	-	-	-	-	1,809	1,809	1,809	-	-
	-	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	194,13	-	-	-	891	891			

		9						195,030	210,880	224,809
Capital Transfers and Grants										
National Government:		44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
Municipal Infrastructure Grant (MIG)	-	36,186	-	-	-	(1,809)	(1,809)	34,377	37,681	39,270
Integrated National Electrification Programme Grant	-	8,000	-	-	-	-	-	8,000	8,000	7,313
Total Capital Transfers and Grants	6	44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
TOTAL RECEIPTS OF TRANSFERS & GRANTS		238,325	-	-	-	(918)	(918)	237,407	256,561	271,392

Operational grants decreased from **R238.3** million to **R237.4** million for 2022/23 financial year as a results of unspent conditional grants for 2021/22 financial year deducted from equitable share.

Projects funded by Municipal Infrastructure Grants (MIG)

Project name	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23	Budget Year 2023/24	Budget Year 2024/25
Tambo upgrading of steets phase 2	200,000	2,000,000	2,200,000	-	
Installation of stormwater culverts i n mashishimale	18,000,000	-2,100,000	15,900,000	14,500,000	
Benfarm upgrading of street	10,000,000	-2,000,000	8,000,000	14,000,000	
Refurbishment of Namakgale Stadium	6,457,000	2,100,000	8,557,000	7,297,000	
Selwane Sports Complex	820,000	-	820,000	-	
TOTAL	35,477,000	-	35,477,000	35,797,000	37 307 000

INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)

Description	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23	Budget Year 2023/24	Budget Year 2024/25
Electrification of Madiba Extension, Tshabelamayswale, Maseke, Matikoxikaya Phase 3 and Matikoxikaya New Section 45	8 000 000	0	8 000 000	8 000 000	7 313 000

Projects funded internally

Description	Original Budget 2022/23	Adjustment Budget 2022/23	Final Budget 2022/23
Establishment of new landfill site (Phalaborwa)	1 000 000	0	1 000 000
Office Furniture & Equipment	1 500 000	0	1 500 000
TOTAL	2 500 000	0	2 500 000

Internally funded projects remain unchanged at **R2.5 million**

ADJUSTMENT BUDGET TABLES

2022/23

1. ADJUSTMENT BUDGET TABLES

1.1. Adjustment Budget Summary

LIM334 Ba-Phalaborwa - Table B1
Adjustments Budget Summary - 22
February 2023

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	144,510	-	-	-	-	-	32,377	32,377	176,887	150,869	148,461
Service charges	187,273	-	-	-	-	-	(15,000)	(15,000)	172,273	189,041	213,145
Investment revenue	2,481	-	-	-	-	-	-	-	2,481	2,590	3,069
Transfers recognised - operational	195,948	-	-	-	-	-	(918)	(918)	195,030	212,764	226,773
Other own revenue	97,556	-	-	-	-	-	(16,834)	(16,834)	80,723	88,849	91,811
Total Revenue (excluding capital transfers and contributions)	627,769	-	-	-	-	-	(375)	(375)	627,394	644,113	683,258
Employee costs	185,597	-	-	-	-	-	(0)	(0)	185,597	190,865	197,209
Remuneration of councilors	19,089	-	-	-	-	-	-	-	19,089	22,638	24,053
Depreciation & asset impairment	75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
Finance charges	2,500	-	-	-	-	-	16,000	16,000	18,500	2,610	3,127
Inventory consumed and bulk purchases	141,899	-	-	-	-	-	(311)	(311)	141,588	145,855	128,232
Transfers and grants	1,091	-	-	-	-	-	-	-	1,091	1,139	-
Other expenditure	201,560	-	-	-	-	-	(12,689)	(12,689)	188,871	213,197	199,629

Total Expenditure	627,031	-	-	-	-	-	3,000	3,000	630,031	655,099	643,864
Surplus/(Deficit)	738	-	-	-	-	-	(3,375)	(3,375)	(2,637)	(10,986)	39,394
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	42,377	-	-	-	-	-	-	-	42,377	43,797	44,620
Surplus/(Deficit) after capital transfers & contributions	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014
Capital expenditure & funds sources											
Capital expenditure	44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
Transfers recognised - capital	42,377	-	-	-	-	-	-	-	42,377	43,797	44,620
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,500	-	-	-	-	-	-	-	2,500	-	0
Total sources of capital funds	44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
Financial position											
Total current assets	586,570	-	-	-	-	-	1,095,881	1,095,881	1,682,451	(39,317)	82,627
Total non current assets	1,312,918	-	-	-	-	-	(103,110)	(103,110)	1,209,808	1,367,632	1,306,226
Total current liabilities	191,191	-	-	-	-	-	1,833,450	1,833,450	2,024,641	200,639	146,119
Total non current liabilities	216,315	-	-	-	-	-	1,540	1,540	217,855	202,153	138,178
Community wealth/Equity	1,491,982	-	-	-	-	-	(842,219)	(842,219)	649,764	925,522	1,104,556
Cash flows											

Net cash from (used) operating	60,783	-	-	-	-	-	(18,425)	(18,425)	42,358	239,721	254,498
Net cash from (used) investing	(44,877)	-	-	-	-	-	-	-	(44,877)	(43,797)	(44,620)
Net cash from (used) financing	(20,400)	-	-	-	-	-	-	-	(20,400)	(20,400)	(20,400)
Cash/cash equivalents at the year end	71,243	-	-	-	-	-	(33,255)	(33,255)	37,988	246,768	263,184
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	71,243	-	-	-	-	-	(33,255)	(33,255)	37,988	73,706	106,868
Application of cash and investments	(193,829)	-	-	-	-	-	1,177,392	1,177,392	983,563	301,041	161,955
Balance - surplus (shortfall)	265,072	-	-	-	-	-	(1,210,648)	(1,210,648)	(945,575)	(227,335)	(55,087)
<u>Asset Management</u>											
Asset register summary (WDV)	1,311,918	-	-	-	-	-	(214,263)	(214,263)	1,097,655	1,367,632	1,306,226
Depreciation	75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
Renewal and Upgrading of Existing Assets	23,557	-	-	-	-	-	-	-	23,557	21,297	18,653
Repairs and Maintenance	11,607	-	-	-	-	-	4,340	4,340	15,947	16,503	38,269
<u>Free services</u>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	15,979	-	-	-	-	-	(698)	(698)	15,281	16,682	11,100

Total revenue of R627.3 million for adjustment budget 2022/23, which reduced by R375 thousand from R627.7 million after taking into account the mid-year performance assessment results.

- Property rates increased from R144,5 million to R176,8 million
- Service charges - electricity revenue reduced from R167,5 million to R152,5 million
- Licence and Permits reduced from R22,6 million to R5,8 million in order to address issues of Auditor General findings on recognition of revenue from Licence and permits
- Transfers and subsidies reduced from R195,9 million to R195,0 million as a results of unspent conditional grants for INEP and EEDSM deducted from current Equitable share.

Total Operating expenditure budget for 2022/23 changed from R627 million to R630 million

- Finance charges increased from R2,5 million to R18,5 million in order to cater transactions that are processed at year end for non-cash items.
- Inventory consumed decreased from R26,3 million to R26,0 million
- Contracted services reduced from R76 million to R65,4 million
- Other expenditure decreased from R83,2 million to R81,1 million

1.2 Adjustment Budget Financial Performance (Functional Classification)

LIM334 Ba-Phalaborwa - Table B2 Adjustments Budget Financial Performance (functional classification) - 22 February 2023

Standard Description	Re f	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		390,598	-	-	-	-	-	(31,459)	(31,459)	359,139	403,222	423,273
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		390,598	-	-	-	-	-	(31,459)	(31,459)	359,139	403,222	423,273
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		29,016	-	-	-	-	-	16,834	16,834	45,850	30,293	20,067
Community and social services		180	-	-	-	-	-	-	-	180	188	369
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		28,836	-	-	-	-	-	16,834	16,834	45,669	30,104	19,698
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		39,016	-	-	-	-	-	-	-	39,016	39,398	41,636
Planning and development		290	-	-	-	-	-	-	-	290	303	78
Road transport		38,726	-	-	-	-	-	-	-	38,726	39,095	41,558

Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		211,515	-	-	-	-	-	15,000	15,000	226,515	214,998	242,901
Energy sources		180,352	-	-	-	-	-	15,000	15,000	195,352	185,464	214,983
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		31,163	-	-	-	-	-	-	-	31,163	29,534	27,918
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	670,146	-	-	-	-	-	375	375	670,521	687,910	727,878
<u>Expenditure - Functional</u>												
Governance and administration		312,916	-	-	-	-	-	16,750	16,750	329,665	329,001	314,950
Executive and council		43,954	-	-	-	-	-	888	888	44,842	48,649	48,266
Finance and administration		241,307	-	-	-	-	-	15,492	15,492	256,799	253,340	241,492
Internal audit		27,655	-	-	-	-	-	369	369	28,025	27,012	25,192
Community and public safety		75,166	-	-	-	-	-	(23,866)	(23,866)	51,299	75,825	74,690
Community and social services		23,330	-	-	-	-	-	(10,378)	(10,378)	12,952	24,193	22,195
Sport and recreation		4,238	-	-	-	-	-	(980)	(980)	3,258	4,576	6,360
Public safety		33,829	-	-	-	-	-	(13,061)	(13,061)	20,768	32,540	29,398
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		13,769	-	-	-	-	-	552	552	14,322	14,517	16,736
Economic and environmental services		79,177	-	-	-	-	-	(2,326)	(2,326)	76,851	85,454	90,864
Planning and development		22,113	-	-	-	-	-	(193)	(193)	21,920	26,727	23,480
Road transport		57,064	-	-	-	-	-	(2,133)	(2,133)	54,931	58,727	67,384
Environmental protection		-	-	-	-	-	-	-	-	-	-	-

Trading services		159,773	-	-	-	-	-	12,443	12,443	172,216	164,818	168,360
Energy sources		154,426	-	-	-	-	-	12,243	12,243	166,669	159,229	160,369
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	970	970	970	-	-
Waste management		5,347	-	-	-	-	-	(770)	(770)	4,577	5,589	7,991
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	627,031	-	-	-	-	-	3,000	3,000	630,031	655,099	648,864
Surplus/ (Deficit) for the year		43,115	-	-	-	-	-	(2,625)	(2,625)	40,490	32,811	79,014

- 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) - 22 February 2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		390,389	-	-	-	-	-	(31,459)	(31,459)	358,930	403,004	422,425
Vote 3 - Corporate Services		209	-	-	-	-	-	-	-	209	218	848
Vote 4 - Community and Social Services		30,287	-	-	-	-	-	16,834	16,834	47,121	31,620	21,561
Vote 5 - Planning and Development Services		290	-	-	-	-	-	-	-	290	303	78
Vote 6 - Technical Services		248,970	-	-	-	-	-	15,000	15,000	263,970	252,766	282,965
Total Revenue by Vote	2	670,146	-	-	-	-	-	375	375	670,521	687,910	727,878
Expenditure by Vote	1											
Vote 1 - Executive and Councillors		78,940	-	-	-	-	-	(2,480)	(2,480)	76,460	83,106	80,909
Vote 2 - Budget and Treasury Office		169,683	-	-	-	-	-	15,805	15,805	185,488	178,426	179,330
Vote 3 - Corporate Services		67,977	-	-	-	-	-	391	391	68,369	71,126	60,440
Vote 4 - Community and Social Services		83,166	-	-	-	-	-	(16,026)	(16,026)	67,141	88,842	84,176
Vote 5 - Planning and Development Services		19,872	-	-	-	-	-	(584)	(584)	19,288	24,372	21,347
Vote 6 - Technical Services		203,746	-	-	-	-	-	6,597	6,597	210,343	205,439	220,940

Total Expenditure by Vote	2	623,384	-	-	-	-	-	3,704	3,704	627,089	651,311	647,141
Surplus/ (Deficit) for the year	2	46,762	-	-	-	-	-	(3,330)	(3,330)	43,432	36,600	80,736

The above table illustrates expenditure adjustment budget per municipal vote

- The executive and Councilors has no revenue and R76 million expenditure to be funded from other votes
- Budget and treasury have R358.9 million revenue and R185.4 million expenditure
- Corporate services have R209 thousand revenue with R68.3 million expenditure
- Community services has R30 million revenue with R67.1 million expenditure
- Planning and development has R290 thousand revenue with R19.2 million expenditure
- Technical Services has R263.9 million revenue and R210.3 million expenditure

1.4 Budgeted Financial Performance

LIM334 Ba-Phalaborwa - Table B4
Adjustments Budget Financial
Performance (revenue and expenditure) -
22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	144,510	-	-	-	-	-	32,377	32,377	176,887	150,869	148,461
Service charges - electricity revenue	2	167,547	-	-	-	-	-	(15,000)	(15,000)	152,547	168,447	191,350
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	19,726	-	-	-	-	-	-	-	19,726	20,594	21,795
Rental of facilities and equipment		209						-	-	209	218	660
Interest earned - external investments		2,481						-	-	2,481	2,590	3,069
Interest earned - outstanding debtors		59,140						-	-	59,140	48,742	68,181
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		1,295						-	-	1,295	1,352	1,522
Licences and permits		22,636						(16,834)	(16,834)	5,802	23,632	16,300
Agency services		6,200						-	-	6,200	6,473	3,398

Transfers and subsidies		195,948						(918)	(918)	195,030	212,764	226,773
Other revenue	2	8,077	-	-	-	-	-	-	-	8,077	8,432	1,750
Gains		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		627,769	-	-	-	-	-	(375)	(375)	627,394	644,113	683,258
<u>Expenditure By Type</u>												
Employee related costs		185,597	-	-	-	-	-	(0)	(0)	185,597	190,865	197,209
Remuneration of councillors		19,089						-	-	19,089	22,638	24,053
Debt impairment		42,275						-	-	42,275	44,135	45,813
Depreciation & asset impairment		75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
Finance charges		2,500						16,000	16,000	18,500	2,610	3,127
Bulk purchases - electricity		115,559	-	-	-	-	-	-	-	115,559	118,559	123,988
Inventory consumed		26,341	-	-	-	-	-	(311)	(311)	26,029	27,296	4,244
Contracted services		76,034	-	-	-	-	-	(10,542)	(10,542)	65,492	87,999	96,860
Transfers and subsidies		1,091						-	-	1,091	1,139	-
Other expenditure		83,251	-	-	-	-	-	(2,147)	(2,147)	81,104	81,063	56,956
Losses		-						-	-	-	-	-
Total Expenditure		627,031	-	-	-	-	-	3,000	3,000	630,031	655,099	643,864
Surplus/(Deficit)		738	-	-	-	-	-	(3,375)	(3,375)	(2,637)	(10,986)	39,394
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,377						-	-	42,377	43,797	44,620

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	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014	
Taxation	-											
Surplus/(Deficit) after taxation	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014	
Attributable to minorities	-											
Surplus/(Deficit) attributable to municipality	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014	
Share of surplus/ (deficit) of associate	-											
Surplus/ (Deficit) for the year	43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014	

- The Municipal Assessment rates will change from R144.5 million to R176.8 million
- Service charges electricity will reduce from R167.5 million to R152.5 million.
- Services charges refuse remained unchanged at R19.7 million
- Rental of facilities and equipment remained unchanged at R209 thousand
- Interest earned on external investments remained unchanged at R2.4 million
- Interest earned on outstanding debtors remained unchanged at R59 million
- Fines and penalties remained unchanged at R1.3 million
- Licenses and permits will change from R22.6 million to R5.8 million
- Agency fees remained unchanged at R6.2 million
- Transfers and subsidies reduced from R195.9 million to R195 million
- Other revenue remained unchanged at R8 million

- The employees cost remained unchanged at R185.5 million
- Remuneration of councilors remained unchanged at R19 million
- Debt impairment remained unchanged at R42.2 million

- Depreciation remained unchanged at R75.2 million
- Finance charges will change from R2.5 million to R18.5 million
- Bulk purchases remained unchanged at R115.5 million
- Inventory consumed will decrease from R26.3 million to R26 million
- Contracted services will reduce from R76 million to R65.4 million
- Other expenditure will decrease from R83.2 million to R81.1 million

1.5 Adjustment Capital Expenditure Budget by Vote and Funding

LIM334 Ba-Phalaborwa - Table B5
Adjustments Capital Expenditure Budget by
vote and funding - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
<u>Multi-year expenditure to be adjusted</u>	2											
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	-	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be adjusted</u>	2											
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,500	-	-	-	-	-	-	-	1,500	-	-
Vote 4 - Community and Social Services		1,000	-	-	-	-	-	-	-	1,000	-	-

Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		42,377	-	-	-	-	-	-	-	42,377	43,797	44,620
Capital single-year expenditure sub-total		44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
Total Capital Expenditure - Vote		44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
<u>Capital Expenditure - Functional</u>												
Governance and administration		1,500	-	-	-	-	-	-	-	1,500	-	-
Executive and council		-								-	-	-
Finance and administration		1,500								1,500	-	-
Internal audit		-								-	-	-
Community and public safety		6,177	-	-	-	-	-	-	-	6,177	7,297	0
Community and social services		-								-	-	-
Sport and recreation		6,177								6,177	7,297	0
Public safety		-								-	-	-
Housing		-								-	-	-
Health		-								-	-	-
Economic and environmental services		28,200	-	-	-	-	-	-	-	28,200	28,500	37,307
Planning and development		-								-	-	-
Road transport		28,200								28,200	28,500	37,307
Environmental protection		-								-	-	-
Trading services		9,000	-	-	-	-	-	-	-	9,000	8,000	7,313
Energy sources		8,000								8,000	8,000	7,313
Water management		-								-	-	-
Waste water management		-								-	-	-

Waste management		1,000							-	-	1,000	-	-
<i>Other</i>		-							-	-	-	-	-
Total Capital Expenditure - Functional	3	44,877	-	-	-	-	-	-	-	-	44,877	43,797	44,620
Funded by:													
National Government		42,377							-	-	42,377	43,797	44,620
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	42,377	-	-	-	-	-	-	-	-	42,377	43,797	44,620
Borrowing		-							-	-	-	-	-
Internally generated funds		2,500							-	-	2,500	-	0
Total Capital Funding		44,877	-	-	-	-	-	-	-	-	44,877	43,797	44,620

- Total capital expenditure remained unchanged at R44.8 million
- The capital grants remained unchanged at R42.3 million
- The capital expenditure on internally funded projects remain unchanged at R2.5 million

1.6 Adjustment Budget Financial Position

LIM334 Ba-Phalaborwa - Table B6
Adjustments Budget Financial
Position - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		601,200						(599,859)	(599,859)	1,341	629,136	650,648
Call investment deposits	1	(529,957)						566,603	566,603	36,647	(555,430)	(543,780)
Consumer debtors	1	489,652	-	-	-	-	-	1,061,980	1,061,980	1,551,632	(137,854)	(278,038)
Other debtors		4,043						68,178	68,178	72,221	4,221	218,744
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		21,631	-	-	-	-	-	(1,021)	(1,021)	20,610	20,610	35,053
Total current assets		586,570	-	-	-	-	-	1,095,881	1,095,881	1,682,451	(39,317)	82,627
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		394,701						19,878	19,878	414,579	412,067	385,973
Investment in Associate		-						-	-	-	-	-

Property, plant and equipment	1	917,484	-	-	-	-	-	(243,960)	(243,960)	673,525	954,799	918,101
Biological		142						(142)	(142)	-	148	178
Intangible		274						(91)	(91)	183	286	1,613
Other non-current assets		317						121,205	121,205	121,522	331	362
Total non current assets		1,312,918	-	-	-	-	-	(103,110)	(103,110)	1,209,808	1,367,632	1,306,226
TOTAL ASSETS		1,899,488	-	-	-	-	-	992,772	992,772	2,892,260	1,328,314	1,388,854
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		172	-	-	-	-	-	(172)	(172)	-	180	198
Consumer deposits		4,276						351	351	4,627	4,464	4,839
Trade and other payables		185,100	-	-	-	-	-	1,832,602	1,832,602	2,017,702	194,280	141,082
Provisions		1,643						669	669	2,312	1,716	-
Total current liabilities		191,191	-	-	-	-	-	1,833,450	1,833,450	2,024,641	200,639	146,119
Non current liabilities												
Borrowing	1	74,535	-	-	-	-	-	(13,504)	(13,504)	61,031	54,135	33,735
Provisions	1	141,779	-	-	-	-	-	15,045	15,045	156,824	148,018	104,443
Total non current liabilities		216,315	-	-	-	-	-	1,540	1,540	217,855	202,153	138,178
TOTAL LIABILITIES		407,506	-	-	-	-	-	1,834,990	1,834,990	2,242,496	402,792	284,298
NET ASSETS	2	1,491,982	-	-	-	-	-	(842,219)	(842,219)	649,764	925,522	1,104,556

COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		1,453,910	-	-	-	-	-	(804,146)	(804,146)	649,764	885,774	1,104,556	
Reserves		38,072	-	-	-	-	-	(38,072)	(38,072)	-	39,748	-	
TOTAL COMMUNITY WEALTH/EQUITY		1,491,982	-	-	-	-	-	(842,219)	(842,219)	649,764	925,522	1,104,556	

1.7 Adjustment Budget Cash Flows

LIM334 Ba-Phalaborwa - Table B7
Adjustments Budget Cash Flows - 22
February 2023

Description	Ref	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		87,595						27,382	27,382	114,977	91,449	86,795
Service charges		209,931						(97,953)	(97,953)	111,978	217,673	235,751
Other revenue		32,008						(2,176)	(2,176)	29,832	33,416	20,796
Transfers and Subsidies - Operational	1	194,139						891	891	195,030	210,880	225,009
Transfers and Subsidies - Capital	1	44,186						(1,809)	(1,809)	42,377	45,681	50,110
Interest		2,481						38,441	38,441	40,922	2,590	3,102
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(507,057)						16,799	16,799	(490,257)	(359,358)	(363,937)
Finance charges		(2,500)						-	-	(2,500)	(2,610)	(3,127)
Transfers and Grants	1	-						-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		60,783	-	-	-	-	-	(18,425)	(18,425)	42,358	239,721	254,498

CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		-							-	-	-	-	
Decrease (increase) in non-current receivables		-							-	-	-	-	
Decrease (increase) in non-current investments		-							-	-	-	-	
Payments													
Capital assets		(44,877)							-	-	(44,877)	(43,797)	(44,620)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44,877)	-	-	-	-	-	-	-	-	(44,877)	(43,797)	(44,620)
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		-							-	-	-	-	-
Borrowing long term/refinancing		-							-	-	-	-	-
Increase (decrease) in consumer deposits		-							-	-	-	-	-
Payments													
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		(4,494)	-	-	-	-	-	-	(18,425)	(18,425)	(22,919)	175,524	189,479
Cash/cash equivalents at the year begin:	2	75,737							(14,830)	(14,830)	60,907	71,243	73,706
Cash/cash equivalents at the year end:	2	71,243	-	-	-	-	-	-	(33,255)	(33,255)	37,988	246,768	263,184

1.8 Cash Backed Reserves /Accumulated Surplus Reconciliation

LIM334 Ba-Phalaborwa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	71,243	-	-	-	-	-	(33,255)	(33,255)	37,988	246,768	263,184
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(173,062)	(156,316)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		71,243	-	-	-	-	-	(33,255)	(33,255)	37,988	73,706	106,868
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(193,829)	-	-	-	-	-	1,177,392	1,177,392	983,563	301,041	161,955
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(193,829)	-	-	-	-	-	1,177,392	1,177,392	983,563	301,041	161,955
Surplus(shortfall)		265,072	-	-	-	-	-	(1,210,648)	(1,210,648)	(945,575)	(227,335)	(55,087)

1.9 Asset Management

LIM334 Ba-Phalaborwa - Table B9 Asset Management - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		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	21,320	-	-	-	-	-	-	-	21,320	22,500	25,966
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	18,653
<i>Storm water Infrastructure</i>		10,000	-	-	-	-	-	-	-	10,000	14,500	-
<i>Electrical Infrastructure</i>		8,000	-	-	-	-	-	-	-	8,000	8,000	7,313
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		1,000	-	-	-	-	-	-	-	1,000	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19,000	-	-	-	-	-	-	-	19,000	22,500	25,966
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		820	-	-	-	-	-	-	-	820	-	-
Community Assets		820	-	-	-	-	-	-	-	820	-	-
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		1,500	-	-	-	-	-	-	-	1,500	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	<u>2</u>	-	-	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-	-	-

Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-

<u>Total Upgrading of Existing Assets to be adjusted</u>	<u>2a</u>	23,557	-	-	-	-	-	-	-	23,557	21,297	18,653
<i>Roads Infrastructure</i>		18,200	-	-	-	-	-	-	-	18,200	14,000	18,653
<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		18,200	-	-	-	-	-	-	-	18,200	14,000	18,653
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		5,357	-	-	-	-	-	-	-	5,357	7,297	0
Community Assets		5,357	-	-	-	-	-	-	-	5,357	7,297	0
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		-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>	4	44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
<i>Roads Infrastructure</i>		18,200	-	-	-	-	-	-	-	18,200	14,000	37,307
<i>Storm water Infrastructure</i>		10,000	-	-	-	-	-	-	-	10,000	14,500	-
<i>Electrical Infrastructure</i>		8,000	-	-	-	-	-	-	-	8,000	8,000	7,313
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		1,000	-	-	-	-	-	-	-	1,000	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		37,200	-	-	-	-	-	-	-	37,200	36,500	44,620
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6,177	-	-	-	-	-	-	-	6,177	7,297	0
Community Assets		6,177	-	-	-	-	-	-	-	6,177	7,297	0
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		1,500	-	-	-	-	-	-	-	1,500	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	44,877	-	-	-	-	-	-	-	44,877	43,797	44,620
ASSET REGISTER SUMMARY - PPE (WDV)	5	1,311,918	-	-	-	-	-	(214,263)	(214,263)	1,097,655	1,367,632	1,306,226
<i>Roads Infrastructure</i>		<i>452,849</i>						<i>(129,481)</i>	<i>(129,481)</i>	<i>323,368</i>	<i>467,773</i>	<i>537,715</i>
<i>Storm water Infrastructure</i>		<i>10,000</i>						<i>(45,541)</i>	<i>(45,541)</i>	<i>(35,541)</i>	<i>14,500</i>	<i>-</i>
<i>Electrical Infrastructure</i>		<i>8,000</i>						<i>4,229</i>	<i>4,229</i>	<i>12,229</i>	<i>8,000</i>	<i>105,847</i>
<i>Water Supply Infrastructure</i>		<i>-</i>						<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sanitation Infrastructure</i>		<i>-</i>						<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

<i>Solid Waste Infrastructure</i>		-						(3,405)	(3,405)	(3,405)	-	-
<i>Rail Infrastructure</i>		-						-	-	-	-	-
<i>Coastal Infrastructure</i>		-						-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-						-	-	-	-	-
Infrastructure		470,849	-	-	-	-	-	(174,198)	(174,198)	296,650	490,273	643,562
Community Assets		236,995						(30,628)	(30,628)	206,367	248,271	164,419
Heritage Assets		317						121,205	121,205	121,522	331	362
		-						-	-	-	-	-
		-						-	-	-	-	-
Investment properties		394,701						19,878	19,878	414,579	412,067	385,973
		-						-	-	-	-	-
		-						-	-	-	-	-
Other Assets		132,430						(142,815)	(142,815)	(10,385)	138,257	89,370
Biological or Cultivated Assets		142						(142)	(142)	-	148	178
		-						-	-	-	-	-
		-						-	-	-	-	-
Intangible Assets		274						(91)	(91)	183	286	1,613
Computer Equipment		-						(4,298)	(4,298)	(4,298)	-	5,681
Furniture and Office Equipment		1,500						(2,741)	(2,741)	(1,241)	-	6,308
Machinery and Equipment		-						(3,636)	(3,636)	(3,636)	-	3,543
Transport Assets		-						3,203	3,203	3,203	-	5,219
Land		74,711						-	-	74,711	77,998	-

Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,311,918	-	-	-	-	-	(214,263)	(214,263)	1,097,655	1,367,632	1,306,226
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
<u>Repairs and Maintenance by asset class</u>	3	11,607	-	-	-	-	-	4,340	4,340	15,947	16,503	38,269
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	10,267
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		9,754	-	-	-	-	-	-	-	9,754	10,183	14,379
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	3,235	3,235	3,235	4,385	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	4
<i>Information and Communication Infrastructure</i>		210	-	-	-	-	-	-	-	210	219	-
Infrastructure		9,964	-	-	-	-	-	3,235	3,235	13,199	14,787	24,651
Community Facilities		412	-	-	-	-	-	5	5	417	430	6,401
Sport and Recreation Facilities		8	-	-	-	-	-	-	-	8	8	9
Community Assets		420	-	-	-	-	-	5	5	425	438	6,410
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		61	-	-	-	-	-	-	-	61	64	10

Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		61	-	-	-	-	-	-	-	61	64	10
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	1
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,062	-	-	-	-	-	1,200	1,200	2,262	1,109	2,170
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		101	-	-	-	-	-	(100)	(100)	1	105	5,027
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		86,902	-	-	-	-	-	4,340	4,340	91,242	95,298	129,883
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		52.5%	0.0%							52.5%	48.6%	41.8%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		31.3%	0.0%							31.3%	27.0%	20.4%
<i>R&M as a % of PPE</i>		0.9%	0.0%							1.5%	1.2%	2.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>		2.7%	0.0%							3.6%	2.8%	4.4%

PART TWO

ADJUSTMENT BUDGET

SUPPORTING TABLES

2.1. Supporting details to budgeted financial performance

LIM334 Ba-Phalaborwa - Supporting Table
SB1 Supporting detail to 'Budgeted
Financial Performance' - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		160,316						31,679	31,679	191,995	167,370	158,461
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		15,806						(698)	(698)	15,108	16,501	10,000
Net Property Rates		144,510	-	-	-	-	-	32,377	32,377	176,887	150,869	148,461
Service charges - electricity revenue												
Total Service charges - electricity revenue		167,547						(15,000)	(15,000)	152,547	168,447	191,450
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-						-	-	-	-	100
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		167,547	-	-	-	-	-	(15,000)	(15,000)	152,547	168,447	191,350
Service charges - water revenue												

Total Service charges - water revenue	-							-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-							-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-
<u>Service charges - sanitation revenue</u>												
Total Service charges - sanitation revenue	-							-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-							-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-
<u>Service charges - refuse revenue</u>												
Total refuse removal revenue	19,899							-	-	19,899	20,775	22,795
Total landfill revenue	-							-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)	173							-	-	173	181	1,000
Less Cost of Free Basis Services (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue	19,726	-	-	-	-	-	-	-	-	19,726	20,594	21,795
<u>Other Revenue By Source</u>												
Fuel Levy	-							-	-	-	-	-
Other Revenue	8,077							-	-	8,077	8,432	1,750

Total 'Other' Revenue	1	8,077	-	-	-	-	-	-	-	8,077	8,432	1,750
<u>EXPENDITURE ITEMS</u>												
<u>Employee related costs</u>												
Basic Salaries and Wages		96,123						6,907	6,907	103,030	96,912	98,894
Pension and UIF Contributions		17,871						1,744	1,744	19,615	18,765	19,688
Medical Aid Contributions		13,842						(2,734)	(2,734)	11,108	14,540	15,072
Overtime		7,575						(902)	(902)	6,673	7,954	8,351
Performance Bonus		7,741						385	385	8,125	8,128	8,534
Motor Vehicle Allowance		27,751						(7,417)	(7,417)	20,334	29,139	30,470
Cellphone Allowance		1,562						105	105	1,667	1,640	1,722
Housing Allowances		646						72	72	718	678	712
Other benefits and allowances		9,539						(2,558)	(2,558)	6,982	10,016	10,517
Payments in lieu of leave		2,946						4,398	4,398	7,344	3,093	3,248
Long service awards		-						-	-	-	-	-
Post-retirement benefit obligations	4	-						-	-	-	-	-
sub-total		185,597	-	-	-	-	-	(0)	(0)	185,597	190,865	197,209
<u>Less: Employees costs capitalised to PPE</u>		-						-	-	-	-	-
Total Employee related costs	1	185,597	-	-	-	-	-	(0)	(0)	185,597	190,865	197,209
<u>Depreciation & asset impairment</u>												

Depreciation of Property, Plant & Equipment		75,295						(92)	(92)	75,203	78,795	86,250
Lease amortisation		-						92	92	92	-	5,364
Capital asset impairment		-						-	-	-	-	-
Total Depreciation & asset impairment	1	75,295	-	-	-	-	-	0	0	75,295	78,795	91,614
<u>Bulk purchases</u>												
Electricity Bulk Purchases		115,559						-	-	115,559	118,559	123,988
Total bulk purchases	1	115,559	-	-	-	-	-	-	-	115,559	118,559	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>		44,571						(14,527)	(14,527)	30,045	47,327	44,642
<i>Consultants and Professional Services</i>		17,133						(400)	(400)	16,733	21,394	8,049
<i>Contractors</i>		14,329						4,385	4,385	18,714	19,279	44,170
Total contracted services		76,034	-	-	-	-	-	(10,542)	(10,542)	65,492	87,999	96,860
<u>Other Expenditure By Type</u>												
Collection costs		1,500						(500)	(500)	1,000	1,500	-
Contributions to 'other' provisions		4,200						(4,200)	(4,200)	-	-	-
Audit fees		5,000						-	-	5,000	5,500	-

<i>Other Expenditure</i>		72,551						2,553	2,553	75,104	74,063	56,956
Total Other Expenditure	1	83,251	-	-	-	-	-	(2,147)	(2,147)	81,104	81,063	56,956
Repairs and Maintenance by Expenditure Item												
Employee related costs	14								-	-		
Inventory Consumed (Project Maintenance)									-	-		
Contracted Services		11,607		-	-	-	-	-	-	11,607	16,503	38,269
Other Expenditure									-	-		
Total Repairs and Maintenance Expenditure	15	11,607	-	-	-	-	-	-	-	11,607	16,503	38,269
Inventory Consumed												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		26,341	-	-	-	-	-	(311)	(311)	26,029	27,296	4,244
Total Inventory Consumed & Other Material		26,341	-	-	-	-	-	(311)	(311)	26,029	27,296	4,244

2.2. Supporting details to financial position budget

LIM334 Ba-Phalaborwa - Supporting Table SB2
 Supporting detail to 'Financial Position Budget' - 22
 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Consumer debtors</u>												
Consumer debtors		489,652						1,716,767	1,716,767	2,206,419	516,933	526,568
<u>Less: provision for debt impairment</u>		-	-	-	-	-	-	(654,787)	(654,787)	(654,787)	(654,787)	(804,606)
Total Consumer debtors	1	489,652	-	-	-	-	-	1,061,980	1,061,980	1,551,632	(137,854)	(278,038)
<u>Debt impairment provision</u>												
Balance at the beginning of the year		-						(654,783)	(654,783)	(654,783)	(654,787)	(654,787)
Contributions to the provision		-						(4)	(4)	(4)	-	(149,819)
Bad debts written off		-						-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	(654,787)	(654,787)	(654,787)	(654,787)	(804,606)
<u>Inventory</u>												
<u>Water</u>												

Opening Balance		-							-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-							-	-	-	-	-
Bulk Purchases		-							-	-	-	-	-
Natural Sources		-							-	-	-	-	-
Authorised Consumption	12	-	-	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-							-	-	-	-	-
Subsidised Water		-							-	-	-	-	-
Revenue Water		-							-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-							-	-	-	-	-
Subsidised Water		-							-	-	-	-	-
Revenue Water		-							-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-							-	-	-	-	-
Unbilled Unmetered Consumption		-							-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-							-	-	-	-	-
Customer Meter Inaccuracies		-							-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-							-	-	-	-	-

Leakage and Overflows at Storage Tanks/Reservoirs		-						-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-						-	-	-	-	-
Data Transfer and Management Errors		-						-	-	-	-	-
Unavoidable Annual Real Losses		-						-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Opening Balance		-						-	-	-	-	-
Acquisitions		68						(68)	(68)	-	71	-
Issues	13	(68)						68	68	-	(71)	-
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		-						-	-	-	-	-
Acquisitions		1,858						(1,858)	(1,858)	-	1,940	-
Issues	13	(1,858)						1,858	1,858	-	(1,940)	(2,469)
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	-	-	-	-	-	-	(2,469)
Zero Rated												

Opening Balance		-						-	-	-	-	-
Acquisitions		-						-	-	-	-	-
Issues	13	-						-	-	-	-	-
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Finished Goods												
Opening Balance		-						-	-	-	-	-
Acquisitions		-						-	-	-	-	-
Issues	13	-						-	-	-	-	-
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies												
Opening Balance		21,631						(277)	(277)	21,354	20,610	20,610
Acquisitions		24,414						871	871	25,285	25,285	18,687
Issues	13	(24,414)						(1,615)	(1,615)	(26,029)	(25,285)	(1,775)
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
Closing balance - Materials and Supplies		21,631	-	-	-	-	-	(1,021)	(1,021)	20,610	20,610	37,522
Work-in-progress												

Opening Balance		-						-	-	-	-	-
Materials		-						-	-	-	-	-
Transfers		-						-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-
Housing Stock												
Opening Balance		-						-	-	-	-	-
Acquisitions		-						-	-	-	-	-
Transfers		-						-	-	-	-	-
Sales		-						-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-	-
Land												
Opening Balance		-						-	-	-	-	-
Acquisitions		-						-	-	-	-	-
Sales		-						-	-	-	-	-
Adjustments		-						-	-	-	-	-
Correction of Prior period errors		-						-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		21,631	-	-	-	-	-	(1,021)	(1,021)	20,610	20,610	35,053
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		1,885,479						(292,724)	(292,724)	1,592,755	1,965,385	2,055,131
Leases recognised as PPE	2	-						-	-	-	-	-

<u>Less: Accumulated depreciation</u>		967,994						(48,764)	(48,764)	919,230	1,010,586	1,137,029
Total Property, plant & equipment	1	917,484	-	-	-	-	-	(243,960)	(243,960)	673,525	954,799	918,101
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)		-						-	-	-	-	-
Current portion of long-term liabilities		172						(172)	(172)	-	180	198
Total Current liabilities - Borrowing		172	-	-	-	-	-	(172)	(172)	-	180	198
<u>Trade and other payables</u>												
Trade Payables		185,100						1,768,454	1,768,454	1,953,554	194,280	117,055
Other creditors		-						-	-	-	-	-
Unspent conditional transfers		-						-	-	-	-	-
VAT		-						64,148	64,148	64,148	-	24,027
Total Trade and other payables	1	185,100	-	-	-	-	-	1,832,602	1,832,602	2,017,702	194,280	141,082
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	74,535						(17,158)	(17,158)	57,377	54,135	33,735
Finance leases (including PPP asset element)		-						3,654	3,654	3,654	-	-
Total Non current liabilities - Borrowing		74,535	-	-	-	-	-	(13,504)	(13,504)	61,031	54,135	33,735
<u>Provisions - non current</u>												
Retirement benefits		48,607						5,024	5,024	53,631	50,745	-
Refuse landfill site rehabilitation		93,172						10,021	10,021	103,193	97,272	104,443

Other		-						-	-	-	-	-
Total Provisions - non current		141,779	-	-	-	-	-	15,045	15,045	156,824	148,018	104,443
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		1,349,397						(753,139)	(753,139)	596,258	1,445,864	1,817,200
GRAP adjustments		-						-	-	-	-	-
Restated balance		1,349,397	-	-	-	-	-	(753,139)	(753,139)	596,258	1,445,864	1,817,200
Surplus/(Deficit)		43,115	-	-	-	-	-	(3,375)	(3,375)	39,740	32,811	84,014
Transfers to/from Reserves		-						-	-	-	-	(146,271)
Depreciation offsets		-						-	-	-	-	-
Other adjustments		-						-	-	-	-	(31,947)
Accumulated Surplus/(Deficit)	1	1,392,512	-	-	-	-	-	(756,514)	(756,514)	635,998	1,478,676	1,722,995
<u>Reserves</u>												
Housing Development Fund		-						-	-	-	-	-
Capital replacement		-						-	-	-	-	-
Self-insurance		-						-	-	-	-	-
Other reserves		-						-	-	-	-	-
Revaluation		38,072						(38,072)	(38,072)	-	39,748	-
Total Reserves	2	38,072	-	-	-	-	-	(38,072)	(38,072)	-	39,748	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,430,584	-	-	-	-	-	(794,586)	(794,586)	635,998	1,518,423	1,722,995

2.3 Supporting information to budgeted performance indicators and benchmarks

LIM334 Ba-Phalaborwa - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 22 February 2023

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Budget Year 2022/23			Budget Year +1 2023/24	Budget Year +2 2024/25
		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				3.7%	0.0%	6.2%	3.5%	3.7%
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				195.8%	0.0%	0.0%	136.2%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				306.8%	0.0%	83.1%	-19.6%	56.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				306.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.4	0.0	0.0	0.4	0.7
<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				78.6%	0.0%	258.8%	-20.7%	-8.7%
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					259.8%	0.0%	5311.4%	78.7%	53.6%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				29.6%	0.0%	29.6%	29.6%	28.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				1.8%	0.0%	2.5%	2.6%	5.6%

Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12.4%	0.0%	14.9%	12.6%	13.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1876.7%	0.0%	1879.0%	1833.4%	1940.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				78.0%	0.0%	247.3%	-21.4%	-40.7%
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 - 22
February 2023

Description	Ref	MFMA section	2019/20	2020/21	2021/22	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				71,243	-	37,988	246,768	263,184
Cash + investments at the yr end less applications - R'000	2	18(1)b				265,072	-	(945,575)	(227,335)	(55,087)
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				43,115	-	39,740	32,811	(62,258)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-8.6%	0.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	76.8%	0.0%	59.7%	79.9%	75.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				12.7%	0.0%	12.1%	13.0%	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							-108.2%	-55.6%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.9%	0.0%	1.5%	1.2%	2.9%
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 - 22 February 2023

Description	Ref	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12			
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		194,139	-	-	-	891	891	195,030	210,880	224,809
Local Government Equitable Share		189,853				(918)	(918)	188,935	203,780	219,209
Energy Efficiency and Demand Management	-	-	-	-	-	-	-	-	4,000	2,500
EPWP Incentive	-	1,186	-	-	-	-	-	1,186	-	-
Finance Management	-	3,100	-	-	-	-	-	3,100	3,100	3,100
Municipal Infrastructure Grant	-	-	-	-	-	1,809	1,809	1,809	-	-
Total Operating Transfers and Grants	6	194,139	-	-	-	891	891	195,030	210,880	224,809
<u>Capital Transfers and Grants</u>										
National Government:		44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
Municipal Infrastructure Grant (MIG)	-	36,186	-	-	-	(1,809)	(1,809)	34,377	37,681	39,270
Integrated National Electrification Programme Grant	-	8,000	-	-	-	-	-	8,000	8,000	7,313
Total Capital Transfers and Grants	6	44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
TOTAL RECEIPTS OF TRANSFERS & GRANTS		238,325	-	-	-	(918)	(918)	237,407	256,561	271,392

2.6 Expenditure on transfers and Grants programme

LIM334 Ba-Phalaborwa - Supporting Table SB8
Adjustments Budget - expenditure on transfers and
grant programme - 22 February 2023

Description	Ref	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		194,139	-	-	-	891	891	195,030	206,880	222,309
Local Government Equitable Share		189,853				(918)	(918)	188,935	203,780	219,209
Expanded Public Works Programme Integrated Grant	-	1,186	-	-	-	-	-	1,186	-	-
Local Government Financial Management Grant	-	3,100	-	-	-	-	-	3,100	3,100	3,100
Municipal Infrastructure Grant	-	-	-	-	-	1,809	1,809	1,809	-	-
Total operating expenditure of Transfers and Grants:		194,139	-	-	-	891	891	195,030	206,880	222,309
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
Integrated National Electrification Programme Grant	-	8,000	-	-	-	-	-	8,000	8,000	7,313
Municipal Infrastructure Grant	-	36,186	-	-	-	(1,809)	(1,809)	34,377	37,681	39,270
Total capital expenditure of Transfers and Grants		44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
Total capital expenditure of Transfers and Grants		238,325	-	-	-	(918)	(918)	237,407	252,561	268,892

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 - 22 February
2023

Description	Ref	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year								-	-	
Current year receipts		(194,139)		-	-	(891)	(891)	(195,030)	(210,880)	(224,809)
Conditions met - transferred to revenue		(388,278)	-	-	-	(1,783)	(1,783)	(390,061)	(417,760)	(447,118)
Conditions still to be met - transferred to liabilities		194,139		-	-	891	891	195,030	206,880	222,309
Total operating transfers and grants revenue		(388,278)	-	-	-	(1,783)	(1,783)	(390,061)	(417,760)	(447,118)
Total operating transfers and grants - CTBM	2	194,139	-	-	-	891	891	195,030	206,880	222,309
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year								-	-	
Current year receipts		(44,186)		-	-	1,809	1,809	(42,377)	(45,681)	(46,583)
Conditions met - transferred to revenue		(88,372)	-	-	-	3,619	3,619	(84,753)	(91,362)	(93,166)
Conditions still to be met - transferred to liabilities		44,186		-	-	(1,809)	(1,809)	42,377	45,681	46,583

Total capital transfers and grants revenue		(88,372)	-	-	-	3,619	3,619	(84,753)	(91,362)	(93,166)
Total capital transfers and grants - CTBM		44,186	-	-	-	(1,809)	(1,809)	42,377	45,681	46,583
TOTAL TRANSFERS AND GRANTS REVENUE		(476,650)	-	-	-	1,836	1,836	(474,814)	(509,122)	(540,284)
TOTAL TRANSFERS AND GRANTS - CTBM		238,325	-	-	-	(918)	(918)	237,407	252,561	268,892

2.8 Transfers and Grants made by the municipality

Not applicable

2.9 Councilors and staff benefits

LIM334 Ba-Phalaborwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 22 February 2023

Summary of remuneration	Ref	Budget Year 2022/23									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H	
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages		11,384						(127)	(127)	11,257	-1.1%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		1,629						44	44	1,673	
Housing Allowances		-						-	-	-	
Other benefits and allowances		6,076						83	83	6,159	
Sub Total - Councillors		19,089	-				-	-	-	19,089	0.0%
% increase			(0)							-	
<u>Senior Managers of the Municipality</u>											
Basic Salaries and Wages		2,787						-	-	2,787	0.0%
Pension and UIF Contributions		-						1	1	1	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	

Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		1,858						-	-	1,858	0.0%
Cellphone Allowance		120						-	-	120	0.0%
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Senior Managers of Municipality		4,765	-	-				1	1	4,767	0.0%
% increase			(0)							3	
<u>Other Municipal Staff</u>											
Basic Salaries and Wages		93,336						6,907	6,907	100,243	7.4%
Pension and UIF Contributions		17,871						1,743	1,743	19,614	9.8%
Medical Aid Contributions		13,842						(2,734)	(2,734)	11,108	-19.8%
Overtime		7,575						(902)	(902)	6,673	-11.9%
Performance Bonus		7,741						385	385	8,125	
Motor Vehicle Allowance		25,893						(7,417)	(7,417)	18,476	-28.6%
Cellphone Allowance		1,442						105	105	1,547	7.3%
Housing Allowances		646						72	72	718	

Other benefits and allowances		9,539						(2,558)	(2,558)	6,982	
Payments in lieu of leave		2,946						4,398	4,398	7,344	149.3%
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Other Municipal Staff		180,831	-	-	-	-	-	(1)	(1)	180,830	0.0%
% increase											
Total Parent Municipality		204,686	-	-	-	-	-	(0)	(0)	204,686	0.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		204,686	-	-	-	-	-	(0)	(0)	204,686	0.0%
% increase											
TOTAL MANAGERS AND STAFF		185,597	-	-	-	-	-	(0)	(0)	185,597	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) - 22 February 2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expend iture Frame work		
		July	August	Sept.	October	Novembe r	December	January	Februar y	March	April	May	June	Budget Year 2022/23	Bud get Year +1 2023 /24	Bud get Year +2 2024 /25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget	Adjuste d Budget	Adju sted Bud get	Adju sted Bud get
R thousands																
Revenue by Vote																
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		29,911	29,911	29,911	29,911	29,911	29,911	29,911	29,911	29,911	29,911	29,911	29,911	358,930	403,004	422,425
Vote 3 - Corporate Services		17	17	17	17	17	17	17	17	17	17	17	17	209	218	848
Vote 4 - Community and Social Services		3,927	3,927	3,927	3,927	3,927	3,927	3,927	3,927	3,927	3,927	3,927	3,927	47,121	31,620	21,561
Vote 5 - Planning and Development Services		24	24	24	24	24	24	24	24	24	24	24	24	290	303	78
Vote 6 - Technical Services		21,998	21,998	21,998	21,998	21,998	21,998	21,998	21,998	21,998	21,998	21,998	21,998	263,970	252,766	282,965

Total Revenue by Vote		55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	55,877	670,521	687,910	727,878
Expenditure by Vote																	
Vote 1 - Executive and Councillors		6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	76,460	83,106	80,909
Vote 2 - Budget and Treasury Office		15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	15,457	185,488	178,426	179,330
Vote 3 - Corporate Services		5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	68,369	71,126	60,440
Vote 4 - Community and Social Services		5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	5,595	67,141	88,842	84,176
Vote 5 - Planning and Development Services		1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	19,288	24,372	21,347
Vote 6 - Technical Services		17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	17,529	210,343	205,439	220,940
Total Expenditure by Vote		52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	52,257	627,089	651,311	647,141
Surplus/ (Deficit)		3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	3,619	43,432	36,600	80,736

2.11 Monthly revenue and expenditure by standard classifications

LIM334 Ba-Phalaborwa -
 Supporting Table SB13
 Adjustments Budget - monthly
 revenue and expenditure
 (functional classification) - 22
 February 2023

Description - Standard classification	R e f	Budget Year 2022/23												Medium Term Revenue and Expendit ure Framewo rk		
		July	August	Sept.	October	Novembe r	Decembe r	January	February	March	April	May	June	Budget Year 2022/23	Bud get Year +1 2023 /24	Bud get Year +2 2024 /25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjuste d Budget	Adjust ed Budget	Adjuste d Budget	Adjust ed Budget	Adjusted Budget	Adju sted Bud get	Adju sted Bud get
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	359,139	403,222	423,273
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	29,928	359,139	403,222	423,273
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	45,850	30,293	20,067

Community and social services	15	15	15	15	15	15	15	15	15	15	15	15	15	180	188	369
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	45,669	30,104	19,698
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	3,251	3,283	3,470	-	-	-	-	-	-	-	-	-	29,012	39,016	39,398	41,636
Planning and development	24	25	7	-	-	-	-	-	-	-	-	-	234	290	303	78
Road transport	3,227	3,258	3,463	-	-	-	-	-	-	-	-	-	28,778	38,726	39,095	41,558
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	18,876	226,515	214,998	242,901
Energy sources	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	16,279	195,352	185,464	214,983
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	31,163	29,534	27,918
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	55,877	55,909	56,095	52,625	52,625	52,625	52,625	52,625	52,625	52,625	52,625	52,625	81,638	670,521	687,910	727,878
Expenditure - Functional																
Governance and administration	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	27,472	329,665	329,001	314,950
Executive and council	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	3,737	44,842	48,649	48,266

Finance and administration	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	256,799	253,340	241,492
Internal audit	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	28,025	27,012	25,192
Community and public safety	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	51,299	75,825	74,690
Community and social services	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	12,952	24,193	22,195
Sport and recreation	271	271	271	271	271	271	271	271	271	271	271	271	271	3,258	4,576	6,360
Public safety	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	20,768	32,540	29,398
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	14,322	14,517	16,736
Economic and environmental services	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	6,404	76,851	85,454	90,864
Planning and development	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	21,920	26,727	23,480
Road transport	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	54,931	58,727	67,384
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	14,351	172,216	164,818	168,360
Energy sources	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	13,889	166,669	159,229	160,369
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	81	81	81	81	81	81	81	81	81	81	81	81	81	970	-	-
Waste management	381	381	381	381	381	381	381	381	381	381	381	381	381	4,577	5,589	7,991
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Expenditure - Functional		52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	630,031	655,099	648,864
Surplus/ (Deficit) 1.		3,374	3,406	3,592	123	123	123	123	123	123	123	123	29,135	40,490	32,811	79,014

2.12 Monthly Revenue and Expenditure

LIM334 Ba-Phalaborwa -
Supporting Table SB14
Adjustments Budget - monthly
revenue and expenditure - 22
February 2023

Description	R e f	Budget Year 2022/23												Medium Term Revenue and Expendi ture Framew ork		
		July	August	Sept.	October	November	Decembe r	January	February	March	April	May	June	Budget Year 2022/23	Bud get Year +1 2023 /24	Bud get Year +2 2024 /25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjuste d Budget	Adjust ed Budget	Adjuste d Budget	Adjust ed Budget	Adjuste d Budget	Adju sted Bud get	Adju sted Bud get
R thousands																
Revenue By Source																
Property rates		14,741	14,741	14,741	14,741	14,741	14,741	14,741	14,741	14,741	14,741	14,741	14,741	176,887	150,869	148,461
Service charges - electricity revenue		12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	152,547	168,447	191,350
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	19,726	20,594	21,795
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Rental of facilities and equipment	17	17	17	17	17	17	17	17	17	17	17	17	17	209	218	660
Interest earned - external investments	207	207	207	207	207	207	207	207	207	207	207	207	207	2,481	2,590	3,069
Interest earned - outstanding debtors	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	4,928	59,140	48,742	68,181
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	108	108	108	108	108	108	108	108	108	108	108	108	108	1,295	1,352	1,522
Licences and permits	483	483	483	483	483	483	483	483	483	483	483	483	483	5,802	23,632	16,300
Agency services	517	517	517	517	517	517	517	517	517	517	517	517	517	6,200	6,473	3,398
Transfers and subsidies	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	195,030	212,764	226,773
Other revenue	673	673	673	673	673	673	673	673	673	673	673	673	673	8,077	8,432	1,750
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	52,283	627,394	644,113	683,258
<u>Expenditure By Type</u>																
Employee related costs	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	185,597	190,865	197,209
Remuneration of councillors	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,089	22,638	24,053
Debt impairment	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	42,275	44,135	45,813
Depreciation & asset impairment	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	6,275	75,295	78,795	91,614
Finance charges	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	18,500	2,610	3,127

Bulk purchases - electricity	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	115,559	118,559	123,988
Inventory consumed	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	26,029	27,296	4,244
Contracted services	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	65,492	87,999	96,860
Transfers and subsidies	91	91	91	91	91	91	91	91	91	91	91	91	91	1,091	1,139	-
Other expenditure	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	81,104	81,063	56,956
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	52,503	630,031	655,099	643,864
Surplus/(Deficit)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(2,637)	(10,986)	39,394
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	42,377	43,797	44,620
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	39,740	32,811	84,014

2.13 Monthly Cash flows

LIM334 Ba-Phalaborwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 22 February 2023

Monthly cash flows	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		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		9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	114,977	91,449	86,795
Service charges - electricity revenue		8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	99,156	132,601	139,197
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	12,822	7,000	17,049
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	40,922	2,590	3,102
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Fines, penalties and forfeits		70	70	70	70	70	70	70	70	70	70	70	70	842	1,352	414
Licences and permits		1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,713	23,632	10,907
Agency services		517	517	517	517	517	517	517	517	517	517	517	517	6,200	-	-
Transfers and Subsidies - Operational		16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	16,253	195,030	7,100	5,800
Other revenue		673	673	673	673	673	673	673	673	673	673	673	673	8,077	8,432	9,475
Cash Receipts by Source		41,062	41,062	41,062	41,062	41,062	41,062	41,062	41,062	41,062	41,062	41,062	41,062	492,738	274,156	272,738
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	42,377	45,681	50,110
Total Cash Receipts by Source		44,593	44,593	44,593	44,593	44,593	44,593	44,593	44,593	44,593	44,593	44,593	44,593	535,115	319,837	322,848
Cash Payments by Type																
Employee related costs		15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	15,466	185,597	190,865	197,209
Remuneration of councillors		1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,089	22,638	24,053
Finance charges		1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	18,500	-	-
Bulk purchases - Electricity	2	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	9,630	115,559	118,559	123,988
Acquisitions - water & other inventory	3	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	26,029	27,296	18,687
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	65,492	-	-
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transfers and grants - other		91	91	91	91	91	91	91	91	91	91	91	91	1,091	81,063	56,956
Other expenditure		6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	81,104	-	-
Cash Payments by Type		42,705	42,705	42,705	42,705	42,705	42,705	42,705	42,705	42,705	42,705	42,705	42,705	512,461	440,421	420,893
Other Cash Flows/Payments by Type																
Capital assets		(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(3,740)	(44,877)	(43,797)	(44,620)
Repayment of borrowing		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(20,400)	(20,400)	(20,400)
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		37,265	37,265	37,265	37,265	37,265	37,265	37,265	37,265	37,265	37,265	37,265	37,265	447,184	376,224	355,874
NET INCREASE/(DECREASE) IN CASH HELD		7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	87,931	(56,386)	(33,025)
Cash/cash equivalents at the month/year beginning:		2,400,000	2,407,328	2,414,655	2,421,983	2,429,310	2,436,638	2,443,965	2,451,293	2,458,620	2,465,948	2,473,276	2,480,603	2,400,000	2,487,931	2,431,544
Cash/cash equivalents at the month/year end:		2,407,328	2,414,655	2,421,983	2,429,310	2,436,638	2,443,965	2,451,293	2,458,620	2,465,948	2,473,276	2,480,603	2,487,931	2,487,931	2,431,544	2,398,519

2.14 Monthly Capital Expenditure by Municipal Vote

LIM334 Ba-Phalaborwa - Supporting
Table SB16 Adjustments Budget -
monthly capital expenditure
(municipal vote) - 22 February 2023

Description - Municipal Vote	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		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		125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
Vote 4 - Community and Social Services		83	83	83	83	83	83	83	83	83	83	83	83	1,000	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	42,377	43,797	44,620
Capital single-year expenditure sub-total	3	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	44,877	43,797	44,620
Total Capital Expenditure	2	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	44,877	43,797	44,620

2.15 Monthly Capital Expenditure by Standard Classification

LIM334 Ba-Phalaborwa - Supporting Table SB17
Adjustments Budget - monthly capital expenditure
(functional classification) - 22 February 2023

Description	Ref	Budget Year 2022/23				Medium Term Revenue and Expenditure Framework								Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		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																
Capital Expenditure - Functional																
Governance and administration		125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		515	515	515	515	515	515	515	515	515	515	515	515	6,177	7,297	0
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		515	515	515	515	515	515	515	515	515	515	515	515	6,177	7,297	0
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	28,200	28,500	37,307
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Road transport	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	28,200	28,500	37,307
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	750	750	750	750	750	750	750	750	750	750	750	750	750	9,000	8,000	7,313
Energy sources	667	667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	7,313
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	83	83	83	83	83	83	83	83	83	83	83	83	83	1,000	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	3,740	44,877	43,797	44,620

2.16 Adjustments on Capital Expenditure (New Assets)

LIM334 Ba-Phalaborwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 22 February 2023

Description	R e f	Budget Year 2022/23								Budget Year +1 2023/2 4	Budget Year +2 2024/25 4	
		Original Budget	Prior Adjusted	Accu. Fund s	Mult i- year capit al	Unfor e. Unav oid.	Nat . or Pro v. Gov t	Oth er Adj usts .	Tot al Ad jus ts.	Adjust ed Budge t	Adjust ed Budget	Adjust ed 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		
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		19,000	-	-	-	-	-	-	-	19,000	22,500	25,966
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	18,653
<i>Roads</i>		-	-	-	-	-	-	-	-	-	-	18,653
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		10,000	-	-	-	-	-	-	-	10,000	14,500	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		10,000	-	-	-	-	-	-	-	10,000	14,500	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-	-	-

Electrical Infrastructure	8,000	-	-	-	-	-	-	-	8,000	8,000	7,313
<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>	8,000							-	-	8,000	7,313
<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	1,000	-	-	-	-	-	-	-	-	1,000	-	-
<i>Landfill Sites</i>	1,000							-	-	1,000	-	-
<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>	-						-	-	-	-	-
<u>Community Assets</u>	820	-	-	-	-	-	-	-	820	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
<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>	-						-	-	-	-	-
<i>Police</i>	-						-	-	-	-	-

<i>Purls</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	820	-	-	-	-	-	-	-	-	820	-	-
<i>Indoor Facilities</i>	820							-	-	820	-	-
<i>Outdoor Facilities</i>	-							-	-	-	-	-
<i>Capital Spares</i>	-							-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
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>	-							-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-							-	-	-	-	-
<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>	1,500	-	-	-	-	-	-	-	-	1,500	-	-
Furniture and Office Equipment	1,500							-	-	1,500	-	-
<u>Machinery and Equipment</u>	-	-	-	-	-	-	-	-	-	-	-	-
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	21,320	-	-	-	-	-	-	-	21,320	22,500	25,966

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 - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
Infrastructure		9,964	-	-	-	-	-	3,235	3,235	13,199	14,787	24,651
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	10,267
<i>Roads</i>		-	-	-	-	-	-	-	-	-	-	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		9,754	-	-	-	-	-	-	-	9,754	10,183	14,379
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-	-	-

<i>HV Substations</i>		-						-	-	-	-	-
<i>HV Switching Station</i>		-						-	-	-	-	-
<i>HV Transmission Conductors</i>		-						-	-	-	-	-
<i>MV Substations</i>		9,754						-	-	9,754	10,183	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		-	-	-	-	-	-	3,235	3,235	3,235	4,385	-
<i>Landfill Sites</i>		-						3,235	3,235	3,235	4,385	-
<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		-	-	-	-	-	-	-	-	-	-	4
<i>Sand Pumps</i>		-						-	-	-	-	-
<i>Piers</i>		-						-	-	-	-	-
<i>Revetments</i>		-						-	-	-	-	-

<i>Promenades</i>		-						-	-	-	-	-
<i>Capital Spares</i>		-						-	-	-	-	4
Information and Communication Infrastructure		210	-	-	-	-	-	-	-	210	219	-
<i>Data Centres</i>		-						-	-	-	-	-
<i>Core Layers</i>		210						-	-	210	219	-
<i>Distribution Layers</i>		-						-	-	-	-	-
<i>Capital Spares</i>		-						-	-	-	-	-
Community Assets		420	-	-	-	-	-	5	5	425	438	6,410
Community Facilities		412	-	-	-	-	-	5	5	417	430	6,401
<i>Halls</i>		14						5	5	19	15	594
<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>		398						-	-	398	416	4,821
<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>	-							-	-	-	-	987
Sport and Recreation Facilities	8	-	-	-	-	-	-	-	-	8	8	9
<i>Indoor Facilities</i>	8							-	-	8	8	9
<i>Outdoor Facilities</i>	-							-	-	-	-	-
<i>Capital Spares</i>	-							-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
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		61	-	-	-	-	-	-	-	61	64	10
Operational Buildings		61	-	-	-	-	-	-	-	61	64	10
<i>Municipal Offices</i>		61						-	-	61	64	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>		-						-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-	-	1
Biological or Cultivated Assets		-						-	-	-	-	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>		1,062	-	-	-	-	-	1,200	1,200	2,262	1,109	2,170
Furniture and Office Equipment		1,062						1,200	1,200	2,262	1,109	2,170
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-						-	-	-	-	-

Transport Assets		101	-	-	-	-	-	(100)	(100)	1	105	5,027
Transport Assets		101						(100)	(100)	1	105	5,027
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-						-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	11,607	-	-	-	-	-	4,340	4,340	15,947	16,503	38,269

2.18 Adjustment on Budget- Depreciation by asset class

LIM334 Ba-Phalaborwa - Supporting Table
 SB18d Adjustments Budget - depreciation
 by asset class - 22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		54,513	-	-	-	-	-	(6,934)	(6,934)	47,579	57,108	63,876
Roads Infrastructure		44,175	-	-	-	-	-	(9,746)	(9,746)	34,429	46,295	52,558
<i>Roads</i>		44,175						(27,980)	(27,980)	16,195	46,295	52,558
<i>Road Structures</i>		-						-	-	-	-	-
<i>Road Furniture</i>		-						18,234	18,234	18,234	-	-
<i>Capital Spares</i>		-						-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	970	970	970	-	-
<i>Drainage Collection</i>		-						970	970	970	-	-
<i>Storm water Conveyance</i>		-						-	-	-	-	-
<i>Attenuation</i>		-						-	-	-	-	-
Electrical Infrastructure		6,933	-	-	-	-	-	5,248	5,248	12,180	7,238	7,563
<i>Power Plants</i>		-						-	-	-	-	-
<i>HV Substations</i>		-						-	-	-	-	-

<i>HV Switching Station</i>		-						-	-	-	-	-
<i>HV Transmission Conductors</i>		-						-	-	-	-	-
<i>MV Substations</i>		-						5,890	5,890	5,890	-	-
<i>MV Switching Stations</i>		-						253	253	253	-	-
<i>MV Networks</i>		-						4,961	4,961	4,961	-	-
<i>LV Networks</i>		6,933						(5,855)	(5,855)	1,077	7,238	7,563
<i>Capital Spares</i>		-						-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<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>		-						-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<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		3,405	-	-	-	-	-	(3,405)	(3,405)	-	3,576	3,754
<i>Landfill Sites</i>		3,405						(3,405)	(3,405)	-	3,576	3,754
<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>		-						-	-	-	-	-
<u>Community Assets</u>		5,183	-	-	-	-	-	(73)	(73)	5,111	5,391	5,616
Community Facilities		5,183	-	-	-	-	-	(73)	(73)	5,111	5,391	5,616
<i>Halls</i>		5,183						(4,425)	(4,425)	759	5,391	5,616
<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>		-						-	-	-	-	-
<i>Police</i>		-						-	-	-	-	-
<i>Parks</i>		-						-	-	-	-	-
<i>Public Open Space</i>		-						-	-	-	-	-
<i>Nature Reserves</i>		-						-	-	-	-	-

<i>Public Ablution Facilities</i>		-						4,352	4,352	4,352	-	-
<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>		-						-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-						-	-	-	-	-
<i>Historic Buildings</i>		-						-	-	-	-	-
<i>Works of Art</i>		-						-	-	-	-	-
<i>Conservation Areas</i>		-						-	-	-	-	-
<i>Other Heritage</i>		-						-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-						-	-	-	-	-
<i>Unimproved Property</i>		-						-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Improved Property</i>		-						-	-	-	-	-
<i>Unimproved Property</i>		-						-	-	-	-	-
<u>Other assets</u>		1,647	-	-	-	-	-	10,755	10,755	12,402	1,723	1,723
Operational Buildings		1,647	-	-	-	-	-	10,755	10,755	12,402	1,723	1,723
<i>Municipal Offices</i>		1,647						10,755	10,755	12,402	1,723	1,723
<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>		-						-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-						-	-	-	-	-

<u>Intangible Assets</u>		-	-	-	-	-	-	92	92	92	-	5,364
Servitudes		-						-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	92	92	92	-	5,364
<i>Water Rights</i>		-						-	-	-	-	-
<i>Effluent Licenses</i>		-						-	-	-	-	-
<i>Solid Waste Licenses</i>		-						-	-	-	-	-
<i>Computer Software and Applications</i>		-						92	92	92	-	5,364
<i>Load Settlement Software Applications</i>		-						-	-	-	-	-
<i>Unspecified</i>		-						-	-	-	-	-
<u>Computer Equipment</u>		4,917	-	-	-	-	-	(3,858)	(3,858)	1,059	5,133	5,364
Computer Equipment		4,917						(3,858)	(3,858)	1,059	5,133	5,364
<u>Furniture and Office Equipment</u>		2,470	-	-	-	-	-	(2,017)	(2,017)	453	2,584	2,584
Furniture and Office Equipment		2,470						(2,017)	(2,017)	453	2,584	2,584
<u>Machinery and Equipment</u>		4,917	-	-	-	-	-	1,240	1,240	6,157	5,133	5,364
Machinery and Equipment		4,917						1,240	1,240	6,157	5,133	5,364
<u>Transport Assets</u>		1,647	-	-	-	-	-	796	796	2,442	1,723	1,723
Transport Assets		1,647						796	796	2,442	1,723	1,723
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land		-						-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
Total Depreciation to be adjusted	1	75,295	-	-	-	-	-	0	0	75,295	78,795	91,614

2.19 Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 23 February 2023

LIM334 Ba-Phalaborwa - Supporting Table SB18e Adjustments Budget
- capital expenditure on upgrading of existing assets by asset class -
22 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor. e. Unav. oid.	Nat. or Prov. Govt	Ot her Ad jus ts.	Tota l Adj usts	Adjuste d Budget	Adjusted Budget	Adjuste d Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>												
Infrastructure		18,200	-	-	-	-	-	-	-	18,200	14,000	18,653
Roads Infrastructure		18,200	-	-	-	-	-	-	-	18,200	14,000	18,653
<i>Roads</i>		18,200						-	-	18,200	14,000	18,653
<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		-	-	-	-	-	-	-	-	-	-	-

<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>		-							-	-	-	-	-
<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>		-						-	-	-	-	-
<u>Community Assets</u>		5,357	-	-	-	-	-	-	-	5,357	7,297	0
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
<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>		-						-	-	-	-	-
<i>Police</i>		-						-	-	-	-	-
<i>PurIs</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	5,357	-	-	-	-	-	-	-	-	5,357	7,297	0
<i>Indoor Facilities</i>	-							-	-	-	-	0
<i>Outdoor Facilities</i>	5,357							-	-	5,357	7,297	-
<i>Capital Spares</i>	-							-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-							-	-	-	-	-
Historic Buildings	-							-	-	-	-	-
Works of Art	-							-	-	-	-	-
Conservation Areas	-							-	-	-	-	-
Other Heritage	-							-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-							-	-	-	-	-

<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-							-	-	-	-	-
<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>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-							-	-	-	-	-
<u>Machinery and Equipment</u>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-							-	-	-	-	-
<u>Transport Assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-							-	-	-	-	-

Land		-	-	-	-	-	-	-	-	-	-	-
Land		-						-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets <i>to be adjusted</i>	1	23,557	-	-	-	-	-	-	-	23,557	21,297	18,653

3. OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS

The adjustment budget always focuses 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 must be prioritised in Phalaborwa town
- Continuous implementation of policies such as credit control and debt collection policy in order to fund our unfunded budget
- Continuous Implementation of approved funding plan, financial recovery plan and cost containment regulations as approved by Council.

4. OVERVIEW OF ADJUSTMENT BUDGET FUNDING

4.1.1 Tariff schedule

The tariff schedule for 2022/23 on all services remains unchanged.

4.1.2 Government Grant and Subsidies allocation

Government grants reduced by R819 thousand due to unspent conditional grants for 2021/22 for Integrated National Electrification Programme and Energy Efficiency and Demand Management Supply

5. COUNCILLORS AND SECTION 57 MANAGERS REMUNERATIONS AND ALLOWANCES

5.1. Disclosure on Councilors remunerations

	BUDGET 2022/23
MAYOR	927 492.00
SPEAKER	760 416.00
CHIEF WHIP	415 404.00
	830,808.00
EXCO MEMBERS (PART TIME)	2,128,284.00
EXCO MEMBERS (FULL TIME COUNCILLORS)	404,496.00
CHAIRPERSON MPAC	9,100,224.00
PART-TIME COUNCILLORS	14,567,124,00

- 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 2022/23
Municipal Manager	1091,580,60
Director Corporate Services	918,455,96
Chief Financial Officer	918,455,96
Director Community Services	918,455,96
Director Planning and Economic Development	918,455,96
Director Technical Services	918,455,96
	5 683,860,40

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

6 REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

- The revised 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 _____