

**BA-PHALABORWA LOCAL MUNICIPALITY**

**SPECIAL ADJUSTMENT  
BUDGET 2021/22  
MTREF**

May 26

**2022**

**'THE HOME OF MARULA AND WILDLIFE TOURISM'**



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## Abbreviations and Acronyms

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

# PART ONE

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

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

Thanks to the Honourable Mr. Speaker for the opportunity afforded to table this Special adjustment budget for the financial year 2021/22.

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

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

Honourable Speaker, National Treasury initiated the process of stopping and re- allocation of grants in terms of section 19 and 20 of Division of Revenue Act, hence we are gathered here today to approve the changes that were effected as a results of the revised division of revenue act issued and affected our municipality.

It must be noted that only capital grants were affected by the stopping and re- allocation grants in terms of section 19 and 20 of Division of Revenue Act. This stopping however, does not imply that projects should stop, rather as a municipality we should reprioritize in order to accelerate on the committed projects.

Honourable speaker the total revenue budget will remain unchanged at R577 million excluding capital transfers and grants for this special adjustment budget 2021/22

Operating expenditure budget will also remain unchanged at R613.2 million for 2021/22 financial year

Honourable Speaker, the capital budget decreased from **R56.1 million to R54.2 million**

The only affected grant was MIG which was reduced by **R1 937 million** as a results of stopping and reallocation gazette issued by National Treasury.

**Municipal Infrastructure Grants (MIG) changed as follows:**

Project name	Original Budget 2021/22	Adjustment Budget 2021/22	Final Budget 2021/22	Special Adjustment Budget 2021/22	Final Budget 2021/22	Budget Year 2022/23	Budget Year 2023/24
Refurbishment of Namakgale Stadium	7 628 700,00	1 550 792,72	9 179 492,72	0,00	9 179 492,72	5 025 932.70	0,0
Tambo phase 2 Street paving	18 000 000,00	-6 297 654,00	11 702 346,00	0,00	11 702 346,00	15 000 000.00	5 455 714.46
Benfarm upgrading of street	100 000,00	3 998 911,29	4 098 911,29	- 1 937 000.00	2 161 911,29	13 602 817.31	15 969 232.70
Upgrading of B1 EXTENTION	6 272 050,00	747 949,99	7 019 999,99		7 019 999,99	747 949.99	0,0
Installation of storm water culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	0,00	0,00	0,00	0,00	0,00	747 949.99	14 372 002.84
<b>Capex</b>	<b>32 000 750,00</b>	<b>0,00</b>	<b>32 000 750,00</b>	<b>1 937 000.00</b>	<b>30 063 750,00</b>	<b>34 376 700,00</b>	<b>35 796 950,00</b>

Benfarm upgrading of streets changed from R4 million to R1 .9 million as a results of stopping and reallocation gazette

## Integrated Electrification Programme(INEP)

### INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME ( INEP)

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

### ELECTRICITY EFFICIENCY DEMAND SITE MANAGEMENT (EEDSM)

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

Projects funded internally remains unchanged as follows:

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

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

# Adjustment Budget Resolutions

## 1.1. Adjustment Budget for 2021/22

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

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

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

Council resolved that the total budgeted annual Revenue remains at **R577.7 million** which excludes capital grant be approved.

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

Council resolved that the total budgeted Capital expenditure changed from **R56.1 million to R54.2** be approved.

### 2.3 Adjustment budget supporting tables for 2021/22 MTREF

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

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

Table SB19

(Assets Class)

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

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

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

#### **2.5. Budget Related Polices**

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

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

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

**I thank you**

## EXECUTIVE SUMMARY

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

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

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

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

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31/05/2022

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

The above table shows the total revenue of R577.7 million for adjustment budget 2021/22, which remains unchanged

The breakdown of Municipal Revenue per service which remains unchanged is as follows:

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

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

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

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Expenditure By Type</b>	-											
Employee related costs		184 411	183 888	-	-	-	-	(286)	(286)	183 602	195 476	207 160
Remuneration of councillors		21 306	19 375					286	286	19 661	22 638	24 053
Debt impairment		41 992	41 992					-	-	41 992	43 840	45 813
Depreciation & asset impairment		84 212	84 212	-	-	-	-	-	-	84 212	87 929	91 614
Finance charges		2 866	2 866					-	-	2 866	2 992	3 127
Bulk purchases - electricity		113 648	113 648	-	-	-	-	-	-	113 648	118 649	123 988
Inventory consumed		7 960	22 808	-	-	-	-	-	-	22 808	8 090	16 244
Contracted services		94 337	71 678	-	-	-	-	-	-	71 678	95 957	104 444
Transfers and subsidies		-	-					-	-	-	-	-
Other expenditure		62 342	72 750	-	-	-	-	-	-	72 750	60 087	56 301
Losses		-	-					-	-	-	-	-
<b>Total Expenditure</b>		<b>613 074</b>	<b>613 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>613 217</b>	<b>635 658</b>	<b>672 744</b>

Total Operating expenditure budget for 2021/22 remained unchanged at R613.2 million

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

- The employees cost changed from R183.8 million to R183.6 million
- Remuneration of councillors from R19.3 million to R19.6 million
- All other operational expenditure remains unchanged

# GRANTS AND SUBSIDIES 2021/22

LIM334 Ba-Phalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 31/05/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
-										
<b><u>Operating Transfers and Grants</u></b>										
<b>National Government:</b>		<b>180 106</b>	<b>178 963</b>	-	-	-	-	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
Local Government Equitable Share								-		
Energy Efficiency and Demand Management	-	3 000	3 000	-	-	-	-	3 000	4 000	-
EPWP Incentive	-	1 195	1 195	-	-	-	-	1 195	-	-
Finance Management	-	3 100	3 100	-	-	-	-	3 100	3 100	3 100
Local Government Equitable Share	-	171 127	169 984	-	-	-	-	169 984	181 556	179 505
Municipal Infrastructure Grant	-	1 684	1 684	-	-	-	-	1 684	1 809	1 884
Other transfers and grants [insert description]								-		
<b>Total Operating Transfers and Grants</b>	<b>6</b>	<b>180 106</b>	<b>178 963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
<b><u>Capital Transfers and Grants</u></b>										
<b>National Government:</b>		<b>52 001</b>	<b>52 001</b>	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
Municipal Infrastructure Grant (MIG)	-	32 001	32 001	-	-	(1 937)	(1 937)	30 064	28 468	28 797
Integrated National Electrification Programme Grant	-	20 000	20 000	-	-	-	-	20 000	5 909	7 000
<b>Total Capital Transfers and Grants</b>	<b>6</b>	<b>52 001</b>	<b>52 001</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>232 107</b>	<b>230 964</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>229 027</b>	<b>224 842</b>	<b>220 286</b>

Operational grants decreased from **R230.9** million to **R229** million for 2021/21 financial year as a results of Stopping and Reallocation of grants

**INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME ( INEP)**

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

**ELECTRICITY EFFICIENCY DEMAND SITE MANAGEMENT (EEDSM)**

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

**Projects funded by Municipal Infrastructure Grants (MIG)**

Project name	Original Budget 2021/22	Adjustment Budget 2021/22	Final Budget 2021/22	Special Adjustment Budget 2021/22	Final Budget 2021/22	Budget Year 2022/23	Budget Year 2023/24
Refurbishment of Namakgale Stadium	7 628 700,00	1 550 792,72	9 179 492,72	0,00	9 179 492,72	5 025 932.70	0,0
Tambo phase 2 Street paving	18 000 000,00	-6 297 654,00	11 702 346,00	0,00	11 702 346,00	15 000 000.00	5 455 714.46
Benfarm upgrading of street	100 000,00	3 998 911,29	4 098 911,29	- 1 937 000.00	2 161 911,29	13 602 817.31	15 969 232.70
Upgrading of B1 EXTENTION	6 272 050,00	747 949,99	7 019 999,99		7 019 999,99	747 949.99	0,0

Installation of stormwater culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	0,00	0,00	0,00	0,00	0,00	747 949.99	14 372 002.84
<b>Capex</b>	<b>32 000 750,00</b>	<b>0,00</b>	<b>32 000 750,00</b>	<b>- 1 937 000.00</b>	<b>30 063 750,00</b>	<b>34 376 700,00</b>	<b>35 796 950,00</b>

Total MIG projects changed at R32 million to R30.1 due to stopping and reallocation of grants as per the revised gazette

**Projects funded internally**

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

Internally funded projects remain unchanged at R4.1 million

# ADJUSTMENT BUDGET TABLES

## 2021/22

## 2. ADJUSTMENT BUDGET TABLES

LIM334 Ba-Phalaborwa - Table B1  
Adjustments Budget Summary -  
31/05/2022

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	135 247	135 247	-	-	-	-	-	-	135 247	141 637	148 461
Service charges	181 542	181 242	-	-	-	-	-	-	181 242	198 263	214 845
Investment revenue	2 813	2 813	-	-	-	-	-	-	2 813	2 937	3 069
Transfers recognised - operational	180 106	178 963	-	-	-	-	-	-	178 963	190 465	184 489
Other own revenue	84 552	79 452	-	-	-	-	-	-	79 452	82 833	86 711
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>584 260</b>	<b>577 716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>577 716</b>	<b>616 135</b>	<b>637 575</b>
Employee costs	184 411	183 888	-	-	-	-	(286)	(286)	183 602	195 476	207 160
Remuneration of councillors	21 306	19 375	-	-	-	-	286	286	19 661	22 638	24 053
Depreciation & asset impairment	84 212	84 212	-	-	-	-	-	-	84 212	87 929	91 614
Finance charges	2 866	2 866	-	-	-	-	-	-	2 866	2 992	3 127
Inventory consumed and bulk purchases	121 608	136 456	-	-	-	-	-	-	136 456	126 739	140 232
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	198 672	186 421	-	-	-	-	-	-	186 421	199 884	206 558
<b>Total Expenditure</b>	<b>613 074</b>	<b>613 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>613 217</b>	<b>635 658</b>	<b>672 744</b>
<b>Surplus/(Deficit)</b>	(28 815)	(35 501)	-	-	-	-	(0)	(0)	(35 501)	(19 523)	(35 169)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
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)	52 001	50 064	-	-	-	-	(1 937)	(1 937)	48 127	34 377	35 797
	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>23 186</b>	<b>14 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>

Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>23 186</b>	<b>14 563</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	56 127	56 127	-	-	-	-	(1 937)	(1 937)	54 190	34 377	35 797
Transfers recognised - capital	52 001	52 001	-	-	-	-	(1 937)	(1 937)	50 064	34 377	35 797
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 126	4 126	-	-	-	-	-	-	4 126	-	0
<b>Total sources of capital funds</b>	<b>56 127</b>	<b>56 127</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>54 190</b>	<b>34 377</b>	<b>35 797</b>
<b>Financial position</b>											
Total current assets	396 171	-	-	-	-	-	(1 937)	(1 937)	396 171	546 262	560 122
Total non current assets	1 251 142	-	-	-	-	-	(1 937)	(1 937)	1 249 205	1 283 032	1 297 404
Total current liabilities	226 354	415 480	-	-	-	-	-	-	415 480	480 164	469 805
Total non current liabilities	364 167	364 167	-	-	-	-	-	-	364 167	382 049	382 049
Community wealth/Equity	<b>1 093 318</b>	<b>1 035 895</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>1 033 958</b>	<b>1 195 495</b>	<b>1 211 653</b>
<b>Cash flows</b>											
Net cash from (used) operating	(48 928)	79 864	-	-	-	-	(1 937)	(1 937)	77 927	85 588	73 399
Net cash from (used) investing	(56 127)	(54 190)	-	-	-	-	-	-	(54 190)	(34 377)	(35 797)
Net cash from (used) financing	(20 400)	(20 400)	-	-	-	-	-	-	(20 400)	(20 400)	(20 400)
<b>Cash/cash equivalents at the year end</b>	<b>(70 467)</b>	<b>129 581</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>127 644</b>	<b>164 752</b>	<b>161 303</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	39 341	-	-	-	-	-	(1 937)	(1 937)	39 341	175 789	187 206
Application of cash and investments	(96 044)	135 829	-	-	-	-	-	-	135 829	170 755	170 980
<b>Balance - surplus (shortfall)</b>	<b>135 385</b>	<b>(135 829)</b>	-	-	-	-	-	-	<b>(96 488)</b>	<b>5 034</b>	<b>16 226</b>
<b>Asset Management</b>											
Asset register summary (WDV)	1 251 142	1 251 831	-	-	-	-	(1 937)	(1 937)	1 249 894	1 283 032	1 297 404
Depreciation	84 212	84 212	-	-	-	-	-	-	84 212	87 929	91 614
Renewal and Upgrading of Existing Assets	34 627	32 690	-	-	-	-	(1 937)	(1 937)	30 753	34 377	21 425
Repairs and Maintenance	32 440	9 946	-	-	-	-	(104)	(104)	9 842	34 043	38 269
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	11 100	11 100	-	-	-	-	-	-	11 100	9 100	9 100
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-

Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

- Total revenue of R577.6 million for adjustment budget 2021/22 remain unchanged.
- Total Operating expenditure budget for 2021/22 remained unchanged at R613.2 million

## 1.2 Adjustment Budget Financial Performance (Functional Classification)

LIM334 Ba-Phalaborwa - Table B2 Adjustments Budget Financial Performance (functional classification) - 31/05/2022

Standard Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		356 872	355 729	-	-	-	-	-	-	355 729	375 561	382 569
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		356 872	355 729	-	-	-	-	-	-	355 729	375 561	382 569
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		18 509	18 509	-	-	-	-	-	-	18 509	19 240	20 067
Community and social services		438	438	-	-	-	-	-	-	438	353	369
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		18 070	18 070	-	-	-	-	-	-	18 070	18 887	19 698
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		37 049	35 012	-	-	-	-	(1 937)	(1 937)	33 075	32 450	32 947
Planning and development		72	72	-	-	-	-	-	-	72	84	78
Road transport		36 977	34 940	-	-	-	-	(1 937)	(1 937)	33 004	32 366	32 869
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		223 830	218 530	-	-	-	-	-	-	218 530	221 261	235 788
Energy sources		197 324	192 024	-	-	-	-	-	-	192 024	193 587	206 870
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		26 507	26 507	-	-	-	-	-	-	26 507	27 673	28 918

<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>636 260</b>	<b>627 780</b>	-	-	-	-	(1 937)	(1 937)	<b>625 844</b>	<b>648 512</b>	<b>671 372</b>
<b>Expenditure - Functional</b>	-											
<b>Governance and administration</b>		<b>226 144</b>	<b>233 383</b>	-	-	-	-	<b>4 622</b>	<b>4 622</b>	<b>238 005</b>	<b>231 908</b>	<b>240 952</b>
Executive and council		41 397	42 918	-	-	-	-	(225)	(225)	42 693	43 491	46 137
Finance and administration		161 755	167 154	-	-	-	-	4 586	4 586	171 741	164 458	169 604
Internal audit		22 992	23 311	-	-	-	-	261	261	23 572	23 959	25 211
<b>Community and public safety</b>		<b>80 201</b>	<b>75 521</b>	-	-	-	-	<b>(1 600)</b>	<b>(1 600)</b>	<b>73 920</b>	<b>81 683</b>	<b>87 443</b>
Community and social services		19 912	14 669	-	-	-	-	(2 553)	(2 553)	12 116	18 659	19 702
Sport and recreation		27 536	12 666	-	-	-	-	(111)	(111)	12 555	28 469	31 081
Public safety		17 049	33 906	-	-	-	-	515	515	34 421	17 898	18 841
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		15 703	14 280	-	-	-	-	548	548	14 828	16 657	17 819
<b>Economic and environmental services</b>		<b>144 412</b>	<b>145 852</b>	-	-	-	-	<b>(145)</b>	<b>(145)</b>	<b>145 707</b>	<b>151 353</b>	<b>162 820</b>
Planning and development		21 014	18 762	-	-	-	-	(457)	(457)	18 306	21 936	25 288
Road transport		123 398	127 090	-	-	-	-	312	312	127 402	129 418	137 531
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>162 317</b>	<b>158 461</b>	-	-	-	-	<b>(2 877)</b>	<b>(2 877)</b>	<b>155 585</b>	<b>170 713</b>	<b>174 529</b>
Energy sources		155 354	152 388	-	-	-	-	(2 408)	(2 408)	149 981	163 335	165 302
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		6 963	6 073	-	-	-	-	(469)	(469)	5 604	7 378	9 227
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	3	<b>613 074</b>	<b>613 217</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>613 217</b>	<b>635 658</b>	<b>665 744</b>
<b>Surplus/ (Deficit) for the year</b>		<b>23 186</b>	<b>14 563</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>12 854</b>	<b>5 628</b>

- 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) - 31/05/2022

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		356 088	354 945	-	-	-	-	-	-	354 945	374 742	381 721
Vote 3 - Corporate Services		784	784	-	-	-	-	-	-	784	820	848
Vote 4 - Community and Social Services		19 878	19 778	-	-	-	-	-	-	19 778	20 569	21 461
Vote 5 - Planning and Development Services		72	72	-	-	-	-	-	-	72	84	78
Vote 6 - Technical Services		259 438	252 201	-	-	-	-	(1 937)	(1 937)	250 265	252 297	267 263
<b>Total Revenue by Vote</b>	2	<b>636 260</b>	<b>627 780</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>625 844</b>	<b>648 512</b>	<b>671 372</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and Councillors		71 943	71 484	-	-	-	-	(1 933)	(1 933)	69 550	74 953	79 006
Vote 2 - Budget and Treasury Office		106 839	100 840	-	-	-	-	1 628	1 628	102 468	108 855	113 772
Vote 3 - Corporate Services		54 916	66 314	-	-	-	-	2 958	2 958	69 272	55 603	55 832
Vote 4 - Community and Social Services		92 580	85 450	-	-	-	-	(200)	(200)	85 250	95 227	101 782
Vote 5 - Planning and Development Services		17 694	16 753	-	-	-	-	(230)	(230)	16 524	19 203	22 384
Vote 6 - Technical Services		269 103	272 376	-	-	-	-	(2 224)	(2 224)	270 152	281 817	292 968
<b>Total Expenditure by Vote</b>	2	<b>613 074</b>	<b>613 217</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>613 217</b>	<b>635 658</b>	<b>665 744</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>23 186</b>	<b>14 563</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>12 854</b>	<b>5 628</b>

- The above table illustrates expenditure adjustment budget per municipal vote
- The executive and councillors has no revenue and R69 million expenditure to be funded from other votes
- Budget and treasury have R354.9 million revenues and R99.2 million expenditure
- Corporates services have R784 thousand revenue with R69.2 million expenditure
- Community services has R19.8 million revenues and R85.2 million expenditure
- Planning and development has R72 thousand revenue with R16.5 million expenditure
- Technical Services has R252.2 million revenues and R270.1 million expenditure

## 1.4 Budgeted Financial Performance

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	135 247	135 247	-	-	-	-	-	-	135 247	141 637	148 461
Service charges - electricity revenue	2	161 648	161 348	-	-	-	-	-	-	161 348	175 449	191 050
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	19 894	19 894	-	-	-	-	-	-	19 894	22 813	23 795
Rental of facilities and equipment		605	605						-	605	631	660
Interest earned - external investments		2 813	2 813						-	2 813	2 937	3 069
Interest earned - outstanding debtors		62 495	57 495						-	57 495	60 245	63 181
Dividends received		-	-						-	-	-	-
Fines, penalties and forfeits		1 395	1 295						-	1 295	1 356	1 422
Licences and permits		14 955	14 955						-	14 955	15 635	16 300
Agency services		3 115	3 115						-	3 115	3 252	3 398
Transfers and subsidies		180 106	178 963						-	178 963	190 465	184 489
Other revenue	2	1 987	1 987	-	-	-	-	-	-	1 987	1 714	1 750
Gains		-	-						-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>584 260</b>	<b>577 716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>577 716</b>	<b>616 135</b>	<b>637 575</b>
<b>Expenditure By Type</b>	-											
Employee related costs		184 411	183 888	-	-	-	-	(286)	(286)	183 602	195 476	207 160
Remuneration of councillors		21 306	19 375					286	286	19 661	22 638	24 053
Debt impairment		41 992	41 992					-	-	41 992	43 840	45 813
Depreciation & asset impairment		84 212	84 212	-	-	-	-	-	-	84 212	87 929	91 614
Finance charges		2 866	2 866					-	-	2 866	2 992	3 127
Bulk purchases - electricity		113 648	113 648	-	-	-	-	-	-	113 648	118 649	123 988
Inventory consumed		7 960	22 808	-	-	-	-	-	-	22 808	8 090	16 244
Contracted services		94 337	71 678	-	-	-	-	-	-	71 678	95 957	104 444
Transfers and subsidies		-	-					-	-	-	-	-
Other expenditure		62 342	72 750	-	-	-	-	-	-	72 750	60 087	56 301

Losses	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>613 074</b>	<b>613 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>613 217</b>	<b>635 658</b>	<b>672 744</b>
<b>Surplus/(Deficit)</b>	<b>(28 815)</b>	<b>(35 501)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(35 501)</b>	<b>(19 523)</b>	<b>(35 169)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	52 001	50 064	-	-	-	-	(1 937)	(1 937)	48 127	34 377	35 797
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>23 186</b>	<b>14 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>23 186</b>	<b>14 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>23 186</b>	<b>14 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>23 186</b>	<b>14 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>

- The Municipal Assessment rates remains unchanged at R135.3 million
- Service charges electricity reduced from R161.7 million to R161.4 million
- Services charges refuse remained unchanged at R19.9 million
- Rental of facilities and equipment remained unchanged at R605 thousand
- Interest earned on external investments remained unchanged at R2.8 million
- Interest earned on outstanding debtors reduced from R62.5 million to R57.5
- Fines and penalties reduced from R1.4 million to R1.3 million
- Licences and permits remained unchanged at R14.96 million
- Agency fees remained unchanged at R3.1 million
- Transfers and subsidies reduced remains unchanged at R179 million
- Other revenue remained unchanged at R1.99 million
- The employees cost at R183.6 million
- Remuneration of councillors at R19.6 million
- The following expenses, Debt impairment, depreciation, finance charges and bulk purchases remained unchanged at R41.99 million, R84.2 million, R2.9 million and R113.6 million respectively

- Inventory consumed at R22.8 million
- Contracted services at R71.6 million
- Other expenditure at R72.8 million

## 1.5 Adjustment Capital Expenditure Budget by Vote and Funding

LIM334 Ba-Phalaborwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	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		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		54 627	54 627	-	-	-	-	(1 937)	(1 937)	52 690	34 377	35 797
<b>Capital single-year expenditure sub-total</b>		<b>56 127</b>	<b>56 127</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>54 190</b>	<b>34 377</b>	<b>35 797</b>
<b>Total Capital Expenditure - Vote</b>		<b>56 127</b>	<b>56 127</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>54 190</b>	<b>34 377</b>	<b>35 797</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 185</b>	<b>11 736</b>	-	-	-	-	-	-	<b>11 736</b>	<b>15 000</b>	<b>5 456</b>
Community and social services		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Sport and recreation		8 685	10 236	-	-	-	-	-	-	10 236	15 000	5 456
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>25 942</b>	<b>22 454</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>20 517</b>	<b>19 377</b>	<b>30 341</b>
Planning and development		-	-	-	-	-	-	-	-	-	-	-

Road transport		25 942	22 454					(1 937)	(1 937)	20 517	19 377	30 341
Environmental protection		-	-					-	-	-	-	-
<b>Trading services</b>		<b>20 000</b>	<b>20 000</b>	-	-	-	-	-	-	<b>20 000</b>	<b>0</b>	<b>0</b>
Energy sources		20 000	20 000					-	-	20 000	0	0
Water management		-	-					-	-	-	-	-
Waste water management		-	-					-	-	-	-	-
Waste management		-	-					-	-	-	-	-
<b>Other</b>		-	-					-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>56 127</b>	<b>54 190</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>52 253</b>	<b>34 377</b>	<b>35 797</b>
<b>Funded by:</b>												
National Government		52 001	52 001					(1 937)	(1 937)	50 064	34 377	35 797
Provincial Government		-	-					-	-	-	-	-
District Municipality		-	-					-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-					-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>52 001</b>	<b>52 001</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
<b>Borrowing</b>		-	-					-	-	-	-	-
<b>Internally generated funds</b>		4 126	4 126					-	-	4 126	-	0
<b>Total Capital Funding</b>		<b>56 127</b>	<b>56 127</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>54 190</b>	<b>34 377</b>	<b>35 797</b>

- Capital expenditure changed from R56.1 million to R54.1 million
- The capital grants changed from R52 million to R50 million
- The capital expenditure on internally funded remained unchanged at R4.1 million

## 1.6 Adjustment Budget Financial Position

### LIM334 Ba-Phalaborwa - Table B6 Adjustments Budget Financial Position - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		39 341	-					(1 937)	(1 937)	-	175 789	187 206
Call investment deposits	1	-	-					-	-	-	-	-
Consumer debtors	1	303 299	303 299	-	-	-	-	-	-	303 299	316 990	316 990
Other debtors		37 549	-					-	-	-	39 239	39 239
Current portion of long-term receivables		-	-					-	-	-	-	-
Inventory		15 981	15 774	-	-	-	-	-	-	15 774	14 244	16 687
<b>Total current assets</b>		<b>396 171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>-</b>	<b>546 262</b>	<b>560 122</b>
<b>Non current assets</b>												
Long-term receivables		-	-					-	-	-	-	-
Investments		-	-					-	-	-	-	-
Investment property		369 352	-					-	-	-	385 973	385 973
Investment in Associate		-	-					-	-	-	-	-
Property, plant and equipment	1	879 732	880 421	-	-	-	-	(1 937)	(1 937)	878 484	894 907	909 279
Biological		170	-					-	-	-	178	178
Intangible		1 542	-					-	-	-	1 613	1 613
Other non-current assets		346	-					-	-	-	362	362
<b>Total non current assets</b>		<b>1 251 142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>-</b>	<b>1 283 032</b>	<b>1 297 404</b>
<b>TOTAL ASSETS</b>		<b>1 647 313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 874)</b>	<b>(3 874)</b>	<b>-</b>	<b>1 829 294</b>	<b>1 857 525</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-					-	-	-	-	-
Borrowing		20 400	20 400	-	-	-	-	-	-	20 400	20 400	20 400
Consumer deposits		4 631	4 631					-	-	4 631	4 839	4 839
Trade and other payables		197 637	386 763	-	-	-	-	-	-	386 763	451 073	440 715
Provisions		3 686	3 686					-	-	3 686	3 852	3 852
<b>Total current liabilities</b>		<b>226 354</b>	<b>415 480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415 480</b>	<b>480 164</b>	<b>469 805</b>

<b>Non current liabilities</b>												
Borrowing	1	260 695	260 695	-	-	-	-	-	-	260 695	277 606	277 606
Provisions	1	103 472	103 472	-	-	-	-	-	-	103 472	104 443	104 443
<b>Total non current liabilities</b>		<b>364 167</b>	<b>364 167</b>	-	-	-	-	-	-	<b>364 167</b>	<b>382 049</b>	<b>382 049</b>
<b>TOTAL LIABILITIES</b>		<b>590 521</b>	<b>779 647</b>	-	-	-	-	-	-	<b>779 647</b>	<b>862 213</b>	<b>851 854</b>
<b>NET ASSETS</b>	2	<b>1 056 792</b>	-	-	-	-	-	(3 874)	(3 874)	-	<b>967 081</b>	<b>1 005 671</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		1 093 318	1 035 895	-	-	-	-	(1 937)	(1 937)	1 033 958	1 195 495	1 211 653
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>1 093 318</b>	<b>1 035 895</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>1 033 958</b>	<b>1 195 495</b>	<b>1 211 653</b>

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

- The current assets of the municipality amount to R396 million
- The current liabilities amount to R415 million
- The non-current liabilities amount to R878 million
- The total liabilities amount to R779.6 million

## 1.7 Adjustment Budget Cash Flows

LIM334 Ba-Phalaborwa - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		83 583	83 583					-	-	83 583	84 557	86 795
Service charges		212 812	191 516					-	-	191 516	197 451	200 478
Other revenue		21 116	21 116					-	-	21 116	22 129	23 125
Transfers and Subsidies - Operational	1	188 075	178 963					-	-	178 963	196 930	201 966
Transfers and Subsidies - Capital	1	52 001	50 064					(1 937)	(1 937)	48 127	34 377	35 797
Interest		2 832	41 435					-	-	41 435	41 849	43 105
Dividends		-	-					-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(606 481)	(483 947)					-	-	(483 947)	(488 705)	(514 740)
Finance charges		(2 866)	(2 866)					-	-	(2 866)	(3 000)	(3 127)
Transfers and Grants	1	-	-					-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(48 928)</b>	<b>79 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>77 927</b>	<b>85 588</b>	<b>73 399</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
<b>Payments</b>												
Capital assets		(56 127)	(54 190)					-	-	(54 190)	(34 377)	(35 797)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(56 127)</b>	<b>(54 190)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54 190)</b>	<b>(34 377)</b>	<b>(35 797)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
<b>Payments</b>												

Repayment of borrowing		(20 400)	(20 400)							(20 400)	(20 400)	(20 400)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(20 400)</b>	<b>(20 400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 400)</b>	<b>(20 400)</b>	<b>(20 400)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(125 455)</b>	<b>5 274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>3 337</b>	<b>30 812</b>	<b>17 202</b>
Cash/cash equivalents at the year begin:	2	54 987	74 336					(1 937)	(1 937)	72 400	75 737	106 549
Cash/cash equivalents at the year end:	2	(70 467)	79 610					(3 874)	(3 874)	75 737	106 549	123 751

## 1.8 Cash Backed Reserves /Accumulated Surplus Reconciliation

### LIM334 Ba-Phalaborwa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	(70 467)	129 581	-	-	-	-	(1 937)	(1 937)	127 644	164 752	161 303
Other current investments > 90 days		109 808	(129 581)	-	-	-	-	-	-	(129 581)	11 038	25 903
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>39 341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>-</b>	<b>175 789</b>	<b>187 206</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	(1 143)	-	-	-	-	-	-	(1 143)	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(96 044)	136 972					-	-	136 972	170 755	170 980
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(96 044)</b>	<b>135 829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135 829</b>	<b>170 755</b>	<b>170 980</b>
<b>Surplus(shortfall)</b>		<b>135 385</b>	<b>(135 829)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(135 829)</b>	<b>5 034</b>	<b>16 226</b>

## 1.9 Asset Management

LIM334 Ba-Phalaborwa - Table B9 Asset Management - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	21 500	21 500	-	-	-	-	-	-	21 500	0	14 372
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	14 372
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		20 000	20 000	-	-	-	-	-	-	20 000	0	0
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		20 000	20 000	-	-	-	-	-	-	20 000	0	14 372
Community Facilities		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>34 627</b>	<b>32 690</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>30 753</b>	<b>34 377</b>	<b>21 425</b>
<i>Roads Infrastructure</i>		25 942	22 454	-	-	-	-	(1 937)	(1 937)	20 517	19 377	15 969
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-

<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		25 942	22 454	-	-	-	-	(1 937)	(1 937)	20 517	19 377	15 969
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		8 685	10 236	-	-	-	-	-	-	10 236	15 000	5 456
Community Assets		8 685	10 236	-	-	-	-	-	-	10 236	15 000	5 456
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
	-											
<b>Total Capital Expenditure to be adjusted</b>	4	56 127	54 190	-	-	-	-	(1 937)	(1 937)	52 253	34 377	35 797
<i>Roads Infrastructure</i>		25 942	22 454	-	-	-	-	(1 937)	(1 937)	20 517	19 377	30 341
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		20 000	20 000	-	-	-	-	-	-	20 000	0	0
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		45 942	42 454	-	-	-	-	(1 937)	(1 937)	40 517	19 377	30 341
Community Facilities		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Sport and Recreation Facilities		8 685	10 236	-	-	-	-	-	-	10 236	15 000	5 456
Community Assets		10 185	11 736	-	-	-	-	-	-	11 736	15 000	5 456

Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>56 127</b>	<b>54 190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>52 253</b>	<b>34 377</b>	<b>35 797</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1 251 142</b>	<b>1 251 831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>1 249 894</b>	<b>1 283 032</b>	<b>1 297 404</b>
<i>Roads Infrastructure</i>		523 286	522 424					(1 937)	(1 937)	520 487	508 334	530 750
<i>Storm water Infrastructure</i>		-	-					-	-	-	-	-
<i>Electrical Infrastructure</i>		118 534	118 534					-	-	118 534	98 534	98 534
<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		641 819	640 957	-	-	-	-	(1 937)	(1 937)	639 021	606 868	629 284
Community Assets		166 042	167 593					-	-	167 593	177 919	169 874
Heritage Assets		346	346					-	-	346	362	362
		-	-					-	-	-	-	-
		-	-					-	-	-	-	-
Investment properties		369 352	369 352					-	-	369 352	385 973	385 973
		-	-					-	-	-	-	-
		-	-					-	-	-	-	-
Other Assets		51 272	51 272					-	-	51 272	89 370	89 370
Biological or Cultivated Assets		170	170					-	-	170	178	178
		-	-					-	-	-	-	-
		-	-					-	-	-	-	-

Intangible Assets		1 542	1 542					-	-	1 542	1 613	1 613
Computer Equipment		5 567	5 567					-	-	5 567	5 681	5 681
Furniture and Office Equipment		6 194	6 194					-	-	6 194	6 308	6 308
Machinery and Equipment		3 543	3 543					-	-	3 543	3 543	3 543
Transport Assets		5 294	5 294					-	-	5 294	5 219	5 219
Land		-	-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1 251 142</b>	<b>1 251 831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 937)</b>	<b>(1 937)</b>	<b>1 249 894</b>	<b>1 283 032</b>	<b>1 297 404</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		84 212	84 212	-	-	-	-	-	-	84 212	87 929	91 614
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	<b>32 440</b>	<b>9 946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(104)</b>	<b>(104)</b>	<b>17 559</b>	<b>34 043</b>	<b>38 269</b>
<i>Roads Infrastructure</i>		7 716	-	-	-	-	-	-	-	7 716	8 144	10 267
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		13 308	6 645	-	-	-	-	-	-	6 645	13 981	14 379
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		3	3	-	-	-	-	-	-	3	4	4
<i>Information and Communication Infrastructure</i>		-	200	-	-	-	-	-	-	200	-	-
<b>Infrastructure</b>		21 027	6 848	-	-	-	-	-	-	14 565	22 129	24 651
Community Facilities		5 070	477	-	-	-	-	(106)	(106)	371	5 293	6 401
Sport and Recreation Facilities		7	7	-	-	-	-	-	-	7	8	9
<b>Community Assets</b>		5 077	485	-	-	-	-	(106)	(106)	379	5 301	6 410
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		8	58	-	-	-	-	-	-	58	8	10
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		8	58	-	-	-	-	-	-	58	8	10
<b>Biological or Cultivated Assets</b>		1	-	-	-	-	-	-	-	1	1	1
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 718	853	-	-	-	-	(161)	(161)	692	1 794	2 170
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-

Transport Assets		4 608	1 703	-	-	-	-	163	163	1 866	4 811	5 027
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>116 652</b>	<b>94 158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(104)</b>	<b>(104)</b>	<b>101 771</b>	<b>121 972</b>	<b>129 883</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		61.7%	60.3%							58.9%	100.0%	59.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		41.1%	38.8%							36.5%	39.1%	23.4%
<i>R&amp;M as a % of PPE</i>		2.6%	0.8%							1.4%	2.7%	2.9%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		5.4%	3.4%							3.9%	5.3%	4.6%

# **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' - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		145 247	145 247					-	-	145 247	151 637	158 461
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		10 000	10 000					-	-	10 000	10 000	10 000
<b>Net Property Rates</b>		<b>135 247</b>	<b>135 247</b>	-	-	-	-	-	-	<b>135 247</b>	<b>141 637</b>	<b>148 461</b>
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue		161 748	161 448					-	-	161 448	175 549	191 150
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		100	100					-	-	100	100	100
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - electricity revenue</b>		<b>161 648</b>	<b>161 348</b>	-	-	-	-	-	-	<b>161 348</b>	<b>175 449</b>	<b>191 050</b>
<b>Service charges - water revenue</b>												
Total Service charges - water revenue		-	-					-	-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-					-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - water revenue</b>		<b>-</b>	<b>-</b>	-	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue		-	-					-	-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-					-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - sanitation revenue</b>		<b>-</b>	<b>-</b>	-	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue		20 894	20 894					-	-	20 894	21 813	22 795
Total landfill revenue		-	-					-	-	-	-	-

<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		1 000	1 000							1 000	(1 000)	(1 000)
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - refuse revenue</b>		<b>19 894</b>	<b>19 894</b>	-	-	-	-	-	-	<b>19 894</b>	<b>22 813</b>	<b>23 795</b>
<b>Other Revenue By Source</b>												
<i>Fuel Levy</i>		-	-					-	-	-	-	-
<i>Administrative Handling Fees</i>		146	146					-	-	146	85	80
<i>Bad Debts Recovered</i>		-	-					-	-	-	-	-
<i>Breakages and Losses Recovered</i>		-	-					-	-	-	-	-
<i>Collection Charges</i>		-	-					-	-	-	-	-
<i>Commission</i>		-	-					-	-	-	-	-
<i>Discounts and Early Settlements</i>		-	-					-	-	-	8	0
<i>Incidental Cash Surpluses</i>		116	116					-	-	116	51	54
<i>Inspection Fees</i>		-	-					-	-	-	-	-
<i>Registration Fees</i>		-	-					-	-	-	-	-
<i>Staff Recoveries</i>		-	-					-	-	-	-	-
<i>Request for Information</i>		24	24					-	-	24	25	27
<i>Insurance Refund</i>		180	180					-	-	180	188	188
<i>Sale of Property</i>		228	228					-	-	228	110	106
<i>Merchandising, Jobbing and Contracts</i>		-	-					-	-	-	-	-
<i>Bursary Repayment</i>		-	-					-	-	-	-	-
<i>Recovery Infrastructure Maintenance</i>		-	-					-	-	-	-	-
<i>Skills Development Levy Refund</i>		-	-					-	-	-	-	-
<i>Arbor City Awards Competition</i>		-	-					-	-	-	-	-
<i>Other Revenue</i>		1 292	1 292					-	-	1 292	1 245	1 296
<b>Total 'Other' Revenue</b>	1	<b>1 987</b>	<b>1 987</b>	-	-	-	-	-	-	<b>1 987</b>	<b>1 714</b>	<b>1 750</b>
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
<i>Basic Salaries and Wages</i>		110 284	95 410					17	17	95 427	117 177	123 927
<i>Pension and UIF Contributions</i>		20 338	17 923					39	39	17 962	23 368	24 828
<i>Medical Aid Contributions</i>		7 500	11 358					(2 313)	(2 313)	9 045	7 889	8 382
<i>Overtime</i>		5 568	6 956					(619)	(619)	6 337	5 916	6 285
<i>Performance Bonus</i>		7 314	7 273					(468)	(468)	6 806	7 771	8 257
<i>Motor Vehicle Allowance</i>		17 055	23 187					(3 261)	(3 261)	19 926	18 121	19 253
<i>Cellphone Allowance</i>		1 931	1 542					60	60	1 602	2 051	2 180
<i>Housing Allowances</i>		1 336	648					2	2	651	1 419	1 508

Other benefits and allowances		9 235	12 057					2 755	2 755	14 813	7 673	8 194
Payments in lieu of leave		-	7 533					3 501	3 501	11 034	-	-
Long service awards		3 851	-					-	-	3 851	4 091	4 347
Post-retirement benefit obligations		-	-					-	-	-	-	-
<b>sub-total</b>	4	<b>184 411</b>	<b>183 888</b>	-	-	-	-	<b>(286)</b>	<b>(286)</b>	<b>187 452</b>	<b>195 476</b>	<b>207 160</b>
<u>Less: Employees costs capitalised to PPE</u>		-	-					-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>184 411</b>	<b>183 888</b>	-	-	-	-	<b>(286)</b>	<b>(286)</b>	<b>187 452</b>	<b>195 476</b>	<b>207 160</b>
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		79 295	79 295					-	-	79 295	82 795	86 250
Lease amortisation		4 917	4 917					-	-	4 917	5 133	5 364
Capital asset impairment		-	-					-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	<b>84 212</b>	<b>84 212</b>	-	-	-	-	-	-	<b>84 212</b>	<b>87 929</b>	<b>91 614</b>
<b>Bulk purchases</b>												
Electricity Bulk Purchases		113 648	113 648					-	-	113 648	118 649	123 988
<b>Total bulk purchases</b>	1	<b>113 648</b>	<b>113 648</b>	-	-	-	-	-	-	<b>113 648</b>	<b>118 649</b>	<b>123 988</b>
<b>Transfers and grants</b>												
Cash transfers and grants		-	-					-	-	-	-	-
Non-cash transfers and grants		-	-					-	-	-	-	-
<b>Total transfers and grants</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Contracted services</b>												
Outsourced Services		43 657	43 593					(849)	(849)	42 744	43 171	45 149
Consultants and Professional Services		11 340	15 598					907	907	16 505	12 446	15 126
Contractors		39 340	12 487					(58)	(58)	12 429	40 341	44 170
<b>Total contracted services</b>		<b>94 337</b>	<b>71 678</b>	-	-	-	-	-	-	<b>71 678</b>	<b>95 957</b>	<b>104 444</b>
<b>Other Expenditure By Type</b>												
Collection costs		-	2 000					-	-	2 000	-	-
Contributions to 'other' provisions		-	2 036					-	-	2 036	-	-
Audit fees		62 342	64 015					(482)	(482)	63 533	60 087	56 301
Other Expenditure		-	4 699					482	482	5 181	-	-
<b>Total Other Expenditure</b>	1	<b>62 342</b>	<b>72 750</b>	-	-	-	-	-	-	<b>72 750</b>	<b>60 087</b>	<b>56 301</b>
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs	14											
Inventory Consumed (Project Maintenance)												
Contracted Services		-	-	-	-	-	-	-	-	-	34 043	38 269

Other Expenditure										-	-		
<b>Total Repairs and Maintenance Expenditure</b>	15	-	-	-	-	-	-	-	-	-	-	<b>34 043</b>	<b>38 269</b>
<b>Inventory Consumed</b>	-												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		7 960	22 808	-	-	-	-	-	-	-	22 808	8 090	16 244
<b>Total Inventory Consumed &amp; Other Material</b>	-	7 960	22 808	-	-	-	-	-	-	-	22 808	8 090	16 244

## 2.2. Supporting details to financial position budget

LIM334 Ba-Phalaborwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>ASSETS</b>												
<b>Consumer debtors</b>												
Consumer debtors		303 299	303 299					-	-	303 299	316 990	316 990
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	1	<b>303 299</b>	<b>303 299</b>	-	-	-	-	-	-	<b>303 299</b>	<b>316 990</b>	<b>316 990</b>
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-	-					-	-	-	-	-
Contributions to the provision		-	-					-	-	-	-	-
Bad debts written off		-	-					-	-	-	-	-
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Inventory</b>												
<b>Water</b>												
<b>Opening Balance</b>		-	-					-	-	-	-	-
<b>System Input Volume</b>		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-					-	-	-	-	-
Bulk Purchases		-	-					-	-	-	-	-
Natural Sources		-	-					-	-	-	-	-
<b>Authorised Consumption</b>	12	-	-	-	-	-	-	-	-	-	-	-
<b>Billed Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Billed Metered Consumption</b>		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-					-	-	-	-	-
Subsidised Water		-	-					-	-	-	-	-
Revenue Water		-	-					-	-	-	-	-
<b>Billed Unmetered Consumption</b>		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-					-	-	-	-	-
Subsidised Water		-	-					-	-	-	-	-
Revenue Water		-	-					-	-	-	-	-
<b>UnBilled Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-					-	-	-	-	-
Unbilled Unmetered Consumption		-	-					-	-	-	-	-

<b>Water Losses</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Apparent losses</b>		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
<b>Real losses</b>		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Water</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance Water</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural</b>												
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Consumables</b>												
<b>Standard Rated</b>												
<b>Opening Balance</b>		6 991	21 631	-	-	-	-	-	21 631	(1 176)	(9 266)	
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	(6 722)	(22 808)	-	-	-	-	-	(22 808)	(8 090)	(16 244)	
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>269</b>	<b>(1 176)</b>	-	-	-	-	-	<b>(1 176)</b>	<b>(9 266)</b>	<b>(25 510)</b>	
<b>Zero Rated</b>												
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Zero Rated</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Finished Goods</b>												
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-	-

Acquisitions		-	-					-	-	-	-	-
Issues	13	-	-					-	-	-	-	-
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
<b>Closing balance - Finished Goods</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies</b>												
<b>Opening Balance</b>		-	-					-	-	-	15 712	23 510
Acquisitions		16 950	16 950					-	-	16 950	7 798	18 687
Issues	13	(1 238)	-					-	-	(1 238)	-	-
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
<b>Closing balance - Materials and Supplies</b>		<b>15 712</b>	<b>16 950</b>	-	-	-	-	-	-	<b>15 712</b>	<b>23 510</b>	<b>42 197</b>
<b>Work-in-progress</b>												
<b>Opening Balance</b>		-	-					-	-	-	-	-
Materials		-	-					-	-	-	-	-
Transfers		-	-					-	-	-	-	-
<b>Closing balance - Work-in-progress</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Housing Stock</b>												
<b>Opening Balance</b>		-	-					-	-	-	-	-
Acquisitions		-	-					-	-	-	-	-
Transfers		-	-					-	-	-	-	-
Sales		-	-					-	-	-	-	-
<b>Closing Balance - Housing Stock</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>												
Opening Balance		-	-					-	-	-	-	-
Acquisitions		-	-					-	-	-	-	-
Sales		-	-					-	-	-	-	-
Adjustments		-	-					-	-	-	-	-
Correction of Prior period errors		-	-					-	-	-	-	-
<b>Closing Balance - Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Inventory &amp; Consumables</b>		<b>15 981</b>	<b>15 774</b>	-	-	-	-	-	-	<b>14 536</b>	<b>14 244</b>	<b>16 687</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		2 022 288	2 022 977					(1 937)	(1 937)	2 021 040	2 044 888	2 046 308
Leases recognised as PPE	2	-	-					-	-	-	-	-

Less: Accumulated depreciation		1 142 556	1 142 556						-	-	1 142 556	1 149 981	1 137 029
<b>Total Property, plant &amp; equipment</b>	1	<b>879 732</b>	<b>880 421</b>	-	-	-	-	(1 937)	(1 937)	<b>878 484</b>	<b>894 907</b>	<b>909 279</b>	
<b>LIABILITIES</b>													
<b>Current liabilities - Borrowing</b>													
Short term loans (other than bank overdraft)		20 400	20 400					-	-	20 400	20 400	20 400	
Current portion of long-term liabilities		-	-					-	-	-	-	-	
<b>Total Current liabilities - Borrowing</b>		<b>20 400</b>	<b>20 400</b>	-	-	-	-	-	-	<b>20 400</b>	<b>20 400</b>	<b>20 400</b>	
<b>Trade and other payables</b>													
Trade Payables		173 610	363 880					-	-	363 880	427 046	416 688	
Other creditors		-	-					-	-	-	-	-	
Unspent conditional transfers		-	(1 143)					-	-	(1 143)	-	-	
VAT		24 027	24 027					-	-	24 027	24 027	24 027	
<b>Total Trade and other payables</b>	1	<b>197 637</b>	<b>386 763</b>	-	-	-	-	-	-	<b>386 763</b>	<b>451 073</b>	<b>440 715</b>	
<b>Non current liabilities - Borrowing</b>													
Borrowing	3	260 695	260 695					-	-	260 695	277 606	277 606	
Finance leases (including PPP asset element)		-	-					-	-	-	-	-	
<b>Total Non current liabilities - Borrowing</b>		<b>260 695</b>	<b>260 695</b>	-	-	-	-	-	-	<b>260 695</b>	<b>277 606</b>	<b>277 606</b>	
<b>Provisions - non current</b>													
Retirement benefits		-	-					-	-	-	-	-	
Refuse landfill site rehabilitation		103 472	103 472					-	-	103 472	104 443	104 443	
Other		-	-					-	-	-	-	-	
<b>Total Provisions - non current</b>		<b>103 472</b>	<b>103 472</b>	-	-	-	-	-	-	<b>103 472</b>	<b>104 443</b>	<b>104 443</b>	
<b>CHANGES IN NET ASSETS</b>													
<b>Accumulated surplus/(Deficit)</b>													
Accumulated surplus/(Deficit) - opening balance		1 242 200	1 197 214					-	-	1 197 214	1 381 473	1 389 243	
GRAP adjustments		-	-					-	-	-	-	-	
Restated balance		1 242 200	1 197 214	-	-	-	-	-	-	1 197 214	1 381 473	1 389 243	
Surplus/(Deficit)		23 186	14 563	-	-	-	-	(1 937)	(1 937)	12 627	14 854	628	
Transfers to/from Reserves		(172 068)	(175 882)					-	-	(175 882)	(171 203)	(146 271)	
Depreciation offsets		-	-					-	-	-	-	-	
Other adjustments		-	-					-	-	-	(29 629)	(31 947)	
<b>Accumulated Surplus/(Deficit)</b>	1	<b>1 093 318</b>	<b>1 035 895</b>	-	-	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>1 033 958</b>	<b>1 195 495</b>	<b>1 211 653</b>	
<b>Reserves</b>													
Housing Development Fund		-	-					-	-	-	-	-	
Capital replacement		-	-					-	-	-	-	-	

Self-insurance		-	-					-	-	-	-	-
Other reserves		-	-					-	-	-	-	-
Revaluation		-	-					-	-	-	-	-
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	1 093 318	1 035 895	-	-	-	-	(1 937)	(1 937)	1 033 958	1 195 495	1 211 653

## 2.3 Supporting information to budgeted performance indicators and benchmarks

LIM334 Ba-Phalaborwa - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 31/05/2022

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Budget Year 2021/22			Budget Year +1 2022/23	Budget Year +2 2023/24
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.8%	3.8%	3.8%	3.7%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities				175.0%	0.0%	0.0%	113.8%	119.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				175.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.2	0.0	0.0	0.4	0.4
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				58.3%	52.5%	52.5%	57.8%	55.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									

Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-280.5%	298.5%	303.0%	273.8%	273.2%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				31.6%	31.8%	31.8%	31.7%	32.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.6%	1.7%	3.0%	5.5%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				14.9%	15.1%	15.1%	14.8%	14.9%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1727.7%	1704.7%	1704.7%	1809.3%	1925.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				51.9%	52.5%	52.5%	51.4%	49.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

## 2.4 Adjustment budget – funding measurement

LIM334 Ba-Phalaborwa - Supporting Table SB6 Adjustments Budget - funding measurement - 31/05/2022

Description	Ref	MFMA section	2018/19	2019/20	2020/21	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(70 467)	129 581	127 644	164 752	161 303
Cash + investments at the yr end less applications - R'000	2	18(1)b				135 385	(135 829)	(135 829)	5 034	16 226
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(148 882)	(161 319)	(163 256)	(156 349)	(145 644)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.4%	0.9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	79.1%	74.8%	74.8%	71.9%	69.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				13.2%	13.2%	13.2%	12.9%	12.6%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	100.0%	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							17.5%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.6%	0.8%	1.4%	2.7%	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 - 31/05/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
-										
<b><u>Operating Transfers and Grants</u></b>										
<b>National Government:</b>		<b>180 106</b>	<b>178 963</b>	-	-	-	-	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
Local Government Equitable Share								-		
Energy Efficiency and Demand Management	-	3 000	3 000	-	-	-	-	3 000	4 000	-
EPWP Incentive	-	1 195	1 195	-	-	-	-	1 195	-	-
Finance Management	-	3 100	3 100	-	-	-	-	3 100	3 100	3 100
Local Government Equitable Share	-	171 127	169 984	-	-	-	-	169 984	181 556	179 505
Municipal Infrastructure Grant	-	1 684	1 684	-	-	-	-	1 684	1 809	1 884
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
								-		
	4							-		
								-		
Other transfers and grants [insert description]	5							-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]								-		
								-		
<b>Total Operating Transfers and Grants</b>	6	<b>180 106</b>	<b>178 963</b>	-	-	-	-	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
<b><u>Capital Transfers and Grants</u></b>										
<b>National Government:</b>		<b>52 001</b>	<b>52 001</b>	-	-	(1 937)	(1 937)	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
Municipal Infrastructure Grant (MIG)	-	32 001	32 001	-	-	(1 937)	(1 937)	30 064	28 468	28 797
Integrated National Electrification Programme Grant	-	20 000	20 000	-	-	-	-	20 000	5 909	7 000
								-		
								-		

Other capital transfers [insert description]							-	-		
<b>Provincial Government:</b>							-	-	-	-
Other capital transfers/grants [insert description]							-	-		
<b>District Municipality:</b>							-	-	-	-
[insert description]							-	-		
<b>Other grant providers:</b>							-	-	-	-
[insert description]							-	-		
<b>Total Capital Transfers and Grants</b>	6	52 001	52 001	-	-	(1 937)	(1 937)	50 064	34 377	35 797
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		232 107	230 964	-	-	(1 937)	(1 937)	229 027	224 842	220 286

## 2.6 Expenditure on transfers and Grants programme

LIM334 Ba-Phalaborwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 31/05/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		2	3	4	5	6	7			
R thousands		A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		<b>180 106</b>	<b>178 963</b>	-	-	-	-	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
Local Government Equitable Share								-	-	
Energy Efficiency and Demand Side Management Grant	-	3 000	3 000	-	-	-	-	3 000	4 000	-
Equitable Share	-	171 127	169 984	-	-	-	-	169 984	181 556	179 505
Expanded Public Works Programme Integrated Grant	-	1 195	1 195	-	-	-	-	1 195	-	-
Local Government Financial Management Grant	-	3 100	3 100	-	-	-	-	3 100	3 100	3 100
Municipal Infrastructure Grant	-	1 684	1 684	-	-	-	-	1 684	1 809	1 884
Other transfers and grants [insert description]								-	-	
<b>Total operating expenditure of Transfers and Grants:</b>		<b>180 106</b>	<b>178 963</b>	-	-	-	-	<b>178 963</b>	<b>190 465</b>	<b>184 489</b>
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		<b>52 001</b>	<b>52 001</b>	-	-	(1 937)	(1 937)	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
Integrated National Electrification Programme Grant	-	20 000	20 000	-	-	-	-	20 000	5 909	7 000
Municipal Infrastructure Grant	-	32 001	32 001	-	-	(1 937)	(1 937)	30 064	28 468	28 797
								-	-	
<b>Total capital expenditure of Transfers and Grants</b>		<b>52 001</b>	<b>52 001</b>	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>50 064</b>	<b>34 377</b>	<b>35 797</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>232 107</b>	<b>230 964</b>	-	-	<b>(1 937)</b>	<b>(1 937)</b>	<b>229 027</b>	<b>224 842</b>	<b>220 286</b>

## 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 - 31/05/2022

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		180 106	178 963	-	-	-	-	178 963	190 465	184 489
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		180 106	178 963	-	-	-	-	178 963	190 465	184 489
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	180 106	178 963	-	-	-	-	178 963	190 465	184 489
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		52 001	52 001	-	-	(1 937)	(1 937)	50 064	(34 377)	(35 797)
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	(68 753)	(71 594)
Conditions still to be met - transferred to liabilities		52 001	52 001	-	-	(1 937)	(1 937)	50 064	34 377	35 797
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-

Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts	-	-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>	-	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts	-	-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>	-	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>	-	-	-	-	-	-	-	-	(68 753)	(71 594)
<b>Total capital transfers and grants - CTBM</b>	52 001	52 001	-	-	(1 937)	(1 937)	50 064	34 377	35 797	
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	-	-	-	-	-	-	-	-	(68 753)	(71 594)
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	232 107	230 964	-	-	(1 937)	(1 937)	229 027	224 842	220 286	

## 2.8 Transfers and Grants made by the municipality

Not applicable

## 2.9 Councillors and staff benefits

### LIM334 Ba-Phalaborwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 31/05/2022

Summary of remuneration	Ref	Budget Year 2021/22	
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	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages	15 482	12 169					785	785	12 954	-16.3%
Pension and UIF Contributions	-	-					-	-	-	
Medical Aid Contributions	55	85					85	85	170	209.1%
Motor Vehicle Allowance	-	-					-	-	-	
Cellphone Allowance	1 225	1 675					46	46	1 721	
Housing Allowances	-	-					-	-	-	
Other benefits and allowances	4 545	5 446					(630)	(630)	4 816	
<b>Sub Total - Councillors</b>	<b>21 306</b>	<b>19 375</b>			-		<b>286</b>	<b>286</b>	<b>19 661</b>	<b>-7.7%</b>
<b>% increase</b>		<b>(0)</b>							<b>0</b>	
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	4 736	2 513					1 446	1 446	3 959	-16.4%
Pension and UIF Contributions	11	4					1	1	5	-52.5%
Medical Aid Contributions	-	-					-	-	-	
Overtime	-	-					-	-	-	
Performance Bonus	-	-					-	-	-	
Motor Vehicle Allowance	1 512	1 329					775	775	2 104	39.1%
Cellphone Allowance	172	96					56	56	152	-11.5%
Housing Allowances	-	-					-	-	-	
Other benefits and allowances	203	36					36	36	71	
Payments in lieu of leave	-	-					-	-	-	
Long service awards	-	-					-	-	-	
Post-retirement benefit obligations	-	-					-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>	<b>6 635</b>	<b>3 978</b>	-		-		<b>2 314</b>	<b>2 314</b>	<b>6 291</b>	<b>-5.2%</b>
<b>% increase</b>		<b>(0)</b>							<b>0</b>	
<b>Other Municipal Staff</b>										
Basic Salaries and Wages	105 548	92 898					(1 430)	(1 430)	91 468	-13.3%
Pension and UIF Contributions	20 326	17 919					38	38	17 957	-11.7%
Medical Aid Contributions	7 500	11 358					(2 313)	(2 313)	9 045	20.6%
Overtime	5 568	6 956					(619)	(619)	6 337	13.8%
Performance Bonus	7 314	7 273					(468)	(468)	6 806	
Motor Vehicle Allowance	15 542	21 858					(4 036)	(4 036)	17 822	14.7%
Cellphone Allowance	1 759	1 446					4	4	1 450	-17.6%
Housing Allowances	1 336	648					2	2	651	
Other benefits and allowances	9 032	12 022					2 719	2 719	14 741	

Payments in lieu of leave		-	7 533					3 501	3 501	11 034	#DIV/0!
Long service awards		3 851	-					-	-	3 851	0.0%
Post-retirement benefit obligations	5	-	-					-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>177 776</b>	<b>179 910</b>	-	-	-	-	<b>(2 600)</b>	<b>(2 600)</b>	<b>181 161</b>	<b>1.9%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>205 717</b>	<b>203 263</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>207 113</b>	<b>0.7%</b>
<b><u>Board Members of Entities</u></b>											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Board Fees									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>% increase</b>											
<b><u>Senior Managers of Entities</u></b>											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>% increase</b>											

<b>Other Staff of Entities</b>											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-	
<b>% increase</b>											
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>											
		205 717	203 263	-	-	-	-	0	0	207 113	0.7%
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		184 411	183 888	-	-	-	-	(286)	(286)	187 452	1.6%

## 2.10 Monthly revenues and Expenditure per Municipal vote

LIM334 Ba-Phalaborwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 31/05/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		85 584	14 276	15 112	15 112	15 711	71 818	22 889	22 889	22 889	22 889	22 889	22 889	354 945	374 742	381 721
Vote 3 - Corporate Services		18	(5)	15	15	16	15	119	119	119	119	119	119	784	820	848
Vote 4 - Community and Social Services		1 661	1 866	2 724	2 724	1 808	1 774	1 203	1 203	1 203	1 203	1 203	1 203	19 778	20 569	21 461
Vote 5 - Planning and Development Services		8	9	2	2	1	-	8	8	8	8	8	8	72	84	78
Vote 6 - Technical Services		10 740	10 896	13 989	13 989	15 752	17 873	27 837	27 837	27 837	27 837	27 837	27 837	250 265	252 297	267 263
<b>Total Revenue by Vote</b>		<b>98 011</b>	<b>27 042</b>	<b>31 843</b>	<b>31 843</b>	<b>33 287</b>	<b>91 480</b>	<b>52 056</b>	<b>625 844</b>	<b>648 512</b>	<b>671 372</b>					
<b>Expenditure by Vote</b>																
Vote 1 - Executive and Councillors		4 653	4 331	4 315	5 362	4 091	5 311	6 915	6 915	6 915	6 915	6 915	6 915	69 550	74 953	79 006
Vote 2 - Budget and Treasury Office		3 129	3 364	7 507	6 292	5 276	2 997	12 317	12 317	12 317	12 317	12 317	12 317	102 468	108 855	113 772
Vote 3 - Corporate Services		10 043	7 092	3 740	4 048	4 428	2 331	6 265	6 265	6 265	6 265	6 265	6 265	69 272	55 603	55 832
Vote 4 - Community and Social Services		6 181	8 021	7 436	5 264	7 339	3 530	7 913	7 913	7 913	7 913	7 913	7 913	85 250	95 227	101 782
Vote 5 - Planning and Development Services		933	775	1 399	991	887	935	1 767	1 767	1 767	1 767	1 767	1 767	16 524	19 203	22 384
Vote 6 - Technical Services		15 784	14 904	26 775	23 874	13 519	13 909	26 898	26 898	26 898	26 898	26 898	26 898	270 152	281 817	292 968
<b>Total Expenditure by Vote</b>		<b>40 723</b>	<b>38 486</b>	<b>51 172</b>	<b>45 831</b>	<b>35 541</b>	<b>29 014</b>	<b>62 075</b>	<b>613 217</b>	<b>635 658</b>	<b>665 744</b>					
<b>Surplus/ (Deficit)</b>		<b>57 287</b>	<b>(11 443)</b>	<b>(19 329)</b>	<b>(13 988)</b>	<b>(2 254)</b>	<b>62 467</b>	<b>(10 019)</b>	<b>12 627</b>	<b>12 854</b>	<b>5 628</b>					

## 2.11 Monthly revenue and expenditure by standard classifications

LIM334 Ba-Phalaborwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 31/05/2022

Description - Standard classification	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		85 601	14 271	15 127	15 437	15 726	71 832	22 956	22 956	22 956	22 956	22 956	22 956	355 729	375 561	382 569
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		85 601	14 271	15 127	15 437	15 726	71 832	22 956	22 956	22 956	22 956	22 956	22 956	355 729	375 561	382 569
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 658	1 864	2 701	1 826	1 786	1 757	1 153	1 153	1 153	1 153	1 153	1 153	18 509	19 240	20 067
Community and social services		-	-	-	23	19	14	64	64	64	64	64	64	438	353	369
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 658	1 864	2 701	1 803	1 767	1 742	1 089	1 089	1 089	1 089	1 089	1 089	18 070	18 887	19 698
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		347	1 173	4 836	232	1 205	2 443	3 807	3 807	3 807	3 807	3 807	3 807	33 075	32 450	32 947
Planning and development		8	9	2	18	1	-	6	6	6	6	6	6	72	84	78
Road transport		339	1 164	4 833	213	1 205	2 443	3 801	3 801	3 801	3 801	3 801	3 801	33 004	32 366	32 869
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10 404	9 735	9 179	10 023	14 569	15 448	24 862	24 862	24 862	24 862	24 862	24 862	218 530	221 261	235 788
Energy sources		8 440	7 595	7 202	8 008	12 547	13 417	22 469	22 469	22 469	22 469	22 469	22 469	192 024	193 587	206 870
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 964	2 139	1 977	2 015	2 023	2 031	2 393	2 393	2 393	2 393	2 393	2 393	26 507	27 673	28 918
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>98 011</b>	<b>27 042</b>	<b>31 843</b>	<b>27 518</b>	<b>33 287</b>	<b>91 480</b>	<b>52 777</b>	<b>625 844</b>	<b>648 512</b>	<b>671 372</b>					
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		17 584	14 639	15 429	15 550	13 648	10 022	25 189	25 189	25 189	25 189	25 189	25 189	238 005	231 908	240 952
Executive and council		2 719	2 767	2 786	2 686	2 417	3 136	4 364	4 364	4 364	4 364	4 364	4 364	42 693	43 491	46 137
Finance and administration		13 172	10 455	11 247	10 340	9 704	5 329	18 582	18 582	18 582	18 582	18 582	18 582	171 741	164 458	169 604
Internal audit		1 693	1 417	1 396	2 523	1 526	1 557	2 243	2 243	2 243	2 243	2 243	2 243	23 572	23 959	25 211
<b>Community and public safety</b>		5 052	7 118	6 521	4 236	6 058	2 961	6 996	6 996	6 996	6 996	6 996	6 996	73 920	81 683	87 443

Community and social services	675	812	459	692	532	1 054	1 316	1 316	1 316	1 316	1 316	1 316	1 316	12 116	18 659	19 702
Sport and recreation	308	461	167	360	430	586	1 707	1 707	1 707	1 707	1 707	1 707	1 707	12 555	28 469	31 081
Public safety	2 912	4 965	4 834	2 181	4 205	147	2 530	2 530	2 530	2 530	2 530	2 530	2 530	34 421	17 898	18 841
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 158	881	1 062	1 003	891	1 173	1 444	1 444	1 444	1 444	1 444	1 444	1 444	14 828	16 657	17 819
<b>Economic and environmental services</b>	<b>5 042</b>	<b>4 778</b>	<b>5 749</b>	<b>6 848</b>	<b>5 404</b>	<b>6 872</b>	<b>18 502</b>	<b>145 707</b>	<b>151 353</b>	<b>162 820</b>						
Planning and development	1 122	943	1 583	1 197	1 081	1 149	1 872	1 872	1 872	1 872	1 872	1 872	1 872	18 306	21 936	25 288
Road transport	3 920	3 835	4 165	5 651	4 323	5 723	16 631	16 631	16 631	16 631	16 631	16 631	16 631	127 402	129 418	137 531
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>13 044</b>	<b>11 951</b>	<b>23 474</b>	<b>19 198</b>	<b>10 431</b>	<b>9 159</b>	<b>11 388</b>	<b>155 585</b>	<b>170 713</b>	<b>174 529</b>						
Energy sources	12 315	11 655	22 911	18 901	9 669	8 766	10 961	10 961	10 961	10 961	10 961	10 961	10 961	149 981	163 335	165 302
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	729	296	563	296	762	393	427	427	427	427	427	427	427	5 604	7 378	9 227
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>40 723</b>	<b>38 486</b>	<b>51 172</b>	<b>45 831</b>	<b>35 541</b>	<b>29 014</b>	<b>62 075</b>	<b>613 217</b>	<b>635 658</b>	<b>665 744</b>						
<b>Surplus/ (Deficit) 1.</b>	<b>57 287</b>	<b>(11 443)</b>	<b>(19 329)</b>	<b>(18 313)</b>	<b>(2 254)</b>	<b>62 467</b>	<b>(9 298)</b>	<b>12 627</b>	<b>12 854</b>	<b>5 628</b>						

## 2.12 Monthly Revenue and Expenditure

LIM334 Ba-Phalaborwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 31/05/2022

Description	Ref	Budget Year 2021/22											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		12 237	12 580	12 461	11 969	11 857	11 853	10 382	10 382	10 382	10 382	10 382	10 382	135 247	141 637	148 461
Service charges - electricity revenue		8 114	7 273	6 864	7 637	12 179	11 397	17 981	17 981	17 981	17 981	17 981	17 981	161 348	175 449	191 050
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1 402	1 570	1 404	1 412	1 414	1 416	1 879	1 879	1 879	1 879	1 879	1 879	19 894	22 813	23 795
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		18	(5)	15	31	16	15	86	86	86	86	86	86	605	631	660
Interest earned - external investments		252	278	234	-	350	191	251	251	251	251	251	251	2 813	2 937	3 069
Interest earned - outstanding debtors		887	892	911	4 326	4 356	4 380	6 957	6 957	6 957	6 957	6 957	6 957	57 495	60 245	63 181
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3	2	23	13	22	18	202	202	202	202	202	202	1 295	1 356	1 422
Licences and permits		1 658	1 864	2 701	1 803	1 767	1 742	570	570	570	570	570	570	14 955	15 635	16 300
Agency services		-	-	-	-	-	-	519	519	519	519	519	519	3 115	3 252	3 398
Transfers and subsidies		71 639	488	1 891	263	578	56 000	8 017	8 017	8 017	8 017	8 017	8 017	178 963	190 465	184 489
Other revenue		1 799	1 258	716	65	75	602	(421)	(421)	(421)	(421)	(421)	(421)	1 987	1 714	1 750
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>98 011</b>	<b>26 200</b>	<b>27 220</b>	<b>27 518</b>	<b>32 613</b>	<b>87 614</b>	<b>46 424</b>	<b>577 716</b>	<b>616 135</b>	<b>637 575</b>					
<b>Expenditure By Type</b>																
Employee related costs		14 962	12 370	12 706	14 046	12 808	15 315	16 899	16 899	16 899	16 899	16 899	16 899	183 602	195 476	207 160
Remuneration of councillors		1 553	1 575	1 594	1 556	1 120	1 327	1 823	1 823	1 823	1 823	1 823	1 823	19 661	22 638	24 053
Debt impairment		-	-	-	-	-	-	6 999	6 999	6 999	6 999	6 999	6 999	41 992	43 840	45 813
Depreciation & asset impairment		-	-	-	-	-	-	14 035	14 035	14 035	14 035	14 035	14 035	84 212	87 929	91 614
Finance charges		-	-	-	-	-	-	478	478	478	478	478	478	2 866	2 992	3 127
Bulk purchases - electricity		9 868	10 006	20 927	16 566	7 658	5 678	7 158	7 158	7 158	7 158	7 158	7 158	113 648	118 649	123 988
Inventory consumed		1 036	1 141	1 379	2 226	1 838	3 028	2 026	2 026	2 026	2 026	2 026	2 026	22 808	8 090	16 244
Contracted services		7 751	8 260	11 450	6 545	6 008	(25)	5 281	5 281	5 281	5 281	5 281	5 281	71 678	95 957	104 444
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		5 553	5 133	3 115	4 891	6 108	3 691	7 376	7 376	7 376	7 376	7 376	7 376	72 750	60 087	56 301

Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>40 723</b>	<b>38 486</b>	<b>51 172</b>	<b>45 831</b>	<b>35 541</b>	<b>29 014</b>	<b>62 075</b>	<b>613 217</b>	<b>635 658</b>	<b>672 744</b>						
<b>Surplus/(Deficit)</b>	<b>57 287</b>	<b>(12 286)</b>	<b>(23 952)</b>	<b>(18 313)</b>	<b>(2 928)</b>	<b>58 601</b>	<b>(15 652)</b>	<b>(35 501)</b>	<b>(19 523)</b>	<b>(35 169)</b>						
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	842	4 623	-	674	3 866	6 354	6 354	6 354	6 354	6 354	6 354	6 354	48 127	34 377	35 797
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>57 287</b>	<b>(11 443)</b>	<b>(19 329)</b>	<b>(18 313)</b>	<b>(2 254)</b>	<b>62 467</b>	<b>(9 298)</b>	<b>12 627</b>	<b>14 854</b>	<b>628</b>						

## 2.13 Monthly Cash flows

LIM334 Ba-Phalaborwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 31/05/2022

Monthly cash flows	Ref	Budget Year 2021/22											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		-	-	-	-	-	-	13 931	13 931	13 931	13 931	13 931	13 931	83 583	84 557	84 557
Service charges - electricity revenue		-	-	-	-	-	-	16 650	16 650	16 650	16 650	16 650	16 650	99 898	100 897	100 897
Service charges - water revenue		-	-	-	-	-	-	10 733	10 733	10 733	10 733	10 733	10 733	64 397	67 295	67 295
Service charges - sanitation revenue		-	-	-	-	-	-	1 947	1 947	1 947	1 947	1 947	1 947	11 685	12 211	12 211
Service charges - refuse		-	-	-	-	-	-	2 589	2 589	2 589	2 589	2 589	2 589	15 536	17 049	17 049
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	66	66	66	66	66	66	396	414	414
Licences and permits		-	-	-	-	-	-	1 739	1 739	1 739	1 739	1 739	1 739	10 434	10 907	10 907
Agency services		-	-	-	-	-	-	371	371	371	371	371	371	2 228	2 329	2 329
Transfers and Subsidies - Operational		183 873	45 178	66 877	56 840	54 340	126 494	(59 107)	(59 107)	(59 107)	(59 107)	(59 107)	(59 107)	178 963	196 930	196 930
Other revenue		-	-	-	-	-	-	1 343	1 343	1 343	1 343	1 343	1 343	8 058	8 479	8 479
<b>Cash Receipts by Source</b>		<b>183 873</b>	<b>45 178</b>	<b>66 877</b>	<b>56 840</b>	<b>54 340</b>	<b>126 494</b>	<b>(9 737)</b>	<b>475 178</b>	<b>501 067</b>	<b>501 067</b>					
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Total Cash Receipts by Source</b>		<b>183 873</b>	<b>45 178</b>	<b>66 877</b>	<b>56 840</b>	<b>54 340</b>	<b>126 494</b>	<b>(9 737)</b>	<b>475 178</b>	<b>501 067</b>	<b>501 067</b>					
<b>Cash Payments by Type</b>																
Employee related costs		(18 548)	(15 791)	(16 364)	(18 033)	(16 169)	(18 991)	51 033	51 033	51 033	51 033	51 033	51 033	202 300	206 214	211 319
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	478	478	478	478	478	478	2 866	3 000	3 127
Bulk purchases - Electricity	2	-	-	-	-	-	-	18 941	18 941	18 941	18 941	18 941	18 941	113 648	118 649	123 988
Acquisitions - water & other inventory	3	-	-	-	-	-	-	2 825	2 825	2 825	2 825	2 825	2 825	16 950	7 798	18 687
Contracted services		-	-	-	-	-	-	11 877	11 877	11 877	11 877	11 877	11 877	71 263	95 849	104 331
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(31 858)	(35 621)	(50 896)	(9 456)	(7 999)	12 255	32 917	32 917	32 917	32 917	32 917	32 917	73 928	60 196	56 414
<b>Cash Payments by Type</b>		<b>(50 406)</b>	<b>(51 412)</b>	<b>(67 259)</b>	<b>(27 490)</b>	<b>(24 168)</b>	<b>(6 737)</b>	<b>118 071</b>	<b>480 956</b>	<b>491 705</b>	<b>517 866</b>					
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1 673	141	5 446	945	586	3 214	7 354	7 354	7 354	7 354	7 354	7 354	56 127	34 377	35 797
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>(48 733)</b>	<b>(51 271)</b>	<b>(61 813)</b>	<b>(26 545)</b>	<b>(23 582)</b>	<b>(3 523)</b>	<b>125 425</b>	<b>537 082</b>	<b>526 082</b>	<b>553 663</b>					
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>232 606</b>	<b>96 449</b>	<b>128 690</b>	<b>83 385</b>	<b>77 923</b>	<b>130 017</b>	<b>(135 162)</b>	<b>(61 904)</b>	<b>(25 014)</b>	<b>(52 596)</b>					
Cash/cash equivalents at the month/year beginning:		2 400	2 632	2 729	2 857	2 941	3 019	3 149	3 013	2 878	2 743	2 608	2 473	2 400	2 338	2 313
Cash/cash equivalents at the month/year end:		000	606	055	745	130	052	070	907	745	583	420	258	000	096	081
		2 632	2 729	2 857	2 941	3 019	3 149	3 013	2 878	2 743	2 608	2 473	2 338	2 338	2 313	2 260
		606	055	745	130	052	070	907	745	583	420	258	096	096	081	485

## 2. 14 Monthly Capital Expenditure by Municipal Vote

LIM334 Ba-Phalaborwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)  
- 31/05/2022

Description - Municipal Vote	Ref	Budget Year 2021/22											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	250	250	250	250	250	1 500	-	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		1 673	141	5 446	945	586	3 214	6 781	6 781	6 781	6 781	6 781	52 690	34 377	35 797	
<b>Capital single-year expenditure sub-total</b>	3	1 673	141	5 446	945	586	3 214	7 031	7 031	7 031	7 031	7 031	54 190	34 377	35 797	
<b>Total Capital Expenditure</b>	2	1 673	141	5 446	945	586	3 214	7 031	7 031	7 031	7 031	7 031	54 190	34 377	35 797	

## 2.15 Monthly Capital Expenditure by Standard Classification

LIM334 Ba-Phalaborwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 31/05/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework	Budget Year +1 2022/23	Budget Year +2 2023/24
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget								
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		831	141	2 444	918	586	1 794	837	837	837	837	837	837	11 736	15 000	5 456
Community and social services		-	-	-	-	-	-	250	250	250	250	250	250	1 500	-	-
Sport and recreation		831	141	2 444	918	586	1 794	587	587	587	587	587	587	10 236	15 000	5 456
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		842	-	3 003	-	-	-	2 779	2 779	2 779	2 779	2 779	2 779	20 517	19 377	30 341
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		842	-	3 003	-	-	-	2 779	2 779	2 779	2 779	2 779	2 779	20 517	19 377	30 341
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	27	-	1 420	3 092	3 092	3 092	3 092	3 092	3 092	20 000	0	0
Energy sources		-	-	-	27	-	1 420	3 092	3 092	3 092	3 092	3 092	3 092	20 000	0	0
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		1 673	141	5 446	945	586	3 214	6 708	6 708	6 708	6 708	6 708	6 708	52 253	34 377	35 797

2.16 Adjustments on Capital Expenditure (New Assets)

LIM334 Ba-Phalaborwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 31/05/2022

Description	Ref	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		20 000	20 000	-	-	-	-	-	-	20 000	0	14 372
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	14 372
Roads		-	-	-	-	-	-	-	-	-	-	14 372
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 000	20 000	-	-	-	-	-	-	20 000	0	0
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		3 800	3 800	-	-	-	-	-	-	3 800	0	0
LV Networks		16 200	16 200	-	-	-	-	-	-	16 200	0	0
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

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>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>1 500</b>	<b>-</b>	<b>-</b>						
Community Facilities	1 500	1 500	-	-	-	-	-	-	-	1 500	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-	-	-	-

Centres	-	-						-	-	-	-	-
Crèches	-	-						-	-	-	-	-
Clinics/Care Centres	-	-						-	-	-	-	-
Fire/Ambulance Stations	-	-						-	-	-	-	-
Testing Stations	-	-						-	-	-	-	-
Museums	-	-						-	-	-	-	-
Galleries	-	-						-	-	-	-	-
Theatres	-	-						-	-	-	-	-
Libraries	-	-						-	-	-	-	-
Cemeteries/Crematoria	1 500	1 500						-	-	1 500	-	-
Police	-	-						-	-	-	-	-
Parks	-	-						-	-	-	-	-
Public Open Space	-	-						-	-	-	-	-
Nature Reserves	-	-						-	-	-	-	-
Public Ablution Facilities	-	-						-	-	-	-	-
Markets	-	-						-	-	-	-	-
Stalls	-	-						-	-	-	-	-
Abattoirs	-	-						-	-	-	-	-
Airports	-	-						-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-						-	-	-	-	-
Capital Spares	-	-						-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-		-	-	-	-	-
Indoor Facilities	-	-						-	-	-	-	-
Outdoor Facilities	-	-						-	-	-	-	-
Capital Spares	-	-						-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-		-	-	-	-	-
Monuments	-	-						-	-	-	-	-
Historic Buildings	-	-						-	-	-	-	-
Works of Art	-	-						-	-	-	-	-
Conservation Areas	-	-						-	-	-	-	-
Other Heritage	-	-						-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-		-	-	-	-	-
Revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-

<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-

Transport Assets		-	-					-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-					-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	<b>1</b>	<b>21 500</b>	<b>21 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 500</b>	<b>0</b>	<b>14 372</b>

## 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 - 31/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
-												
<b>Infrastructure</b>		<b>21 027</b>	<b>6 848</b>	-	-	-	-	-	-	<b>6 848</b>	<b>22 129</b>	<b>24 651</b>
Roads Infrastructure		7 716	-	-	-	-	-	-	-	7 716	8 144	10 267
<i>Roads</i>		7 716	-	-	-	-	-	-	-	7 716	8 144	10 267
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		13 308	6 645	-	-	-	-	-	-	6 645	13 981	14 379
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		13 308	6 645	-	-	-	-	-	-	6 645	13 981	14 379
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-

<i>Pump Station</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	3	3	-	-	-	-	-	-	3	4	4	4
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	3	3	-	-	-	-	-	-	3	4	4	4
Information and Communication Infrastructure	-	200	-	-	-	-	-	-	200	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	200	-	-	-	-	-	-	200	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>5 077</b>	<b>485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(106)</b>	<b>(106)</b>	<b>379</b>	<b>5 301</b>	<b>6 410</b>	<b>6 410</b>
Community Facilities	5 070	477	-	-	-	-	(106)	(106)	371	5 293	6 401	6 401
<i>Halls</i>	470	207	-	-	-	-	194	194	401	491	594	594
<i>Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-

Crèches	-	-						-	-	-	-	-
Clinics/Care Centres	-	-						-	-	-	-	-
Fire/Ambulance Stations	-	-						-	-	-	-	-
Testing Stations	-	-						-	-	-	-	-
Museums	-	-						-	-	-	-	-
Galleries	-	-						-	-	-	-	-
Theatres	-	-						-	-	-	-	-
Libraries	-	-						-	-	-	-	-
Cemeteries/Crematoria	3 818	270						(300)	(300)	(30)	3 986	4 821
Police	-	-						-	-	-	-	-
Parks	-	-						-	-	-	-	-
Public Open Space	-	-						-	-	-	-	-
Nature Reserves	-	-						-	-	-	-	-
Public Ablution Facilities	-	-						-	-	-	-	-
Markets	-	-						-	-	-	-	-
Stalls	-	-						-	-	-	-	-
Abattoirs	-	-						-	-	-	-	-
Airports	-	-						-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-						-	-	-	-	-
Capital Spares	782	-						-	-	782	816	987
Sport and Recreation Facilities	7	7	-	-	-	-		-	-	7	8	9
Indoor Facilities	7	7						-	-	7	8	9
Outdoor Facilities	-	-						-	-	-	-	-
Capital Spares	-	-						-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-		-	-	-	-	-
Monuments	-	-						-	-	-	-	-
Historic Buildings	-	-						-	-	-	-	-
Works of Art	-	-						-	-	-	-	-
Conservation Areas	-	-						-	-	-	-	-
Other Heritage	-	-						-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-		-	-	-	-	-
Revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-
<b>Other assets</b>	<b>8</b>	<b>58</b>	-	-	-	-		-	-	<b>58</b>	<b>8</b>	<b>10</b>

Operational Buildings	8	58	-	-	-	-	-	-	58	8	10
Municipal Offices	8	58							58	8	10
Pay/Enquiry Points	-	-							-	-	-
Building Plan Offices	-	-							-	-	-
Workshops	-	-							-	-	-
Yards	-	-							-	-	-
Stores	-	-							-	-	-
Laboratories	-	-							-	-	-
Training Centres	-	-							-	-	-
Manufacturing Plant	-	-							-	-	-
Depots	-	-							-	-	-
Capital Spares	-	-							-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-							-	-	-
Social Housing	-	-							-	-	-
Capital Spares	-	-							-	-	-
<b>Biological or Cultivated Assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>
Biological or Cultivated Assets	1	-							1	1	1
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-							-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-							-	-	-
Effluent Licenses	-	-							-	-	-
Solid Waste Licenses	-	-							-	-	-
Computer Software and Applications	-	-							-	-	-
Load Settlement Software Applications	-	-							-	-	-
Unspecified	-	-							-	-	-
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment	-	-							-	-	-
<b>Furniture and Office Equipment</b>	<b>1 718</b>	<b>853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(161)</b>	<b>(161)</b>	<b>692</b>	<b>1 794</b>	<b>2 170</b>
Furniture and Office Equipment	1 718	853					(161)	(161)	692	1 794	2 170
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and Equipment	-	-							-	-	-
<b>Transport Assets</b>	<b>4 608</b>	<b>1 703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>163</b>	<b>1 866</b>	<b>4 811</b>	<b>5 027</b>
Transport Assets	4 608	1 703					163	163	1 866	4 811	5 027

<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-					-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	<b>1</b>	<b>32 440</b>	<b>9 946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(104)</b>	<b>(104)</b>	<b>9 842</b>	<b>34 043</b>	<b>38 269</b>

## 2.18 Adjustment on Budget- Depreciation by asset class

LIM334 Ba-Phalaborwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 31/05/2022

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

Pump Station	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>8 589</b>	<b>8 589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 589</b>	<b>8 967</b>	<b>9 370</b>
Community Facilities	8 589	8 589	-	-	-	-	-	-	8 589	8 967	9 370
Halls	8 589	8 589	-	-	-	-	-	-	8 589	8 967	9 370
Centres	-	-	-	-	-	-	-	-	-	-	-

Crèches	-	-						-	-	-	-	-
Clinics/Care Centres	-	-						-	-	-	-	-
Fire/Ambulance Stations	-	-						-	-	-	-	-
Testing Stations	-	-						-	-	-	-	-
Museums	-	-						-	-	-	-	-
Galleries	-	-						-	-	-	-	-
Theatres	-	-						-	-	-	-	-
Libraries	-	-						-	-	-	-	-
Cemeteries/Crematoria	-	-						-	-	-	-	-
Police	-	-						-	-	-	-	-
Parks	-	-						-	-	-	-	-
Public Open Space	-	-						-	-	-	-	-
Nature Reserves	-	-						-	-	-	-	-
Public Ablution Facilities	-	-						-	-	-	-	-
Markets	-	-						-	-	-	-	-
Stalls	-	-						-	-	-	-	-
Abattoirs	-	-						-	-	-	-	-
Airports	-	-						-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-						-	-	-	-	-
Capital Spares	-	-						-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-		-	-	-	-	-
Indoor Facilities	-	-						-	-	-	-	-
Outdoor Facilities	-	-						-	-	-	-	-
Capital Spares	-	-						-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-		-	-	-	-	-
Monuments	-	-						-	-	-	-	-
Historic Buildings	-	-						-	-	-	-	-
Works of Art	-	-						-	-	-	-	-
Conservation Areas	-	-						-	-	-	-	-
Other Heritage	-	-						-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-		-	-	-	-	-
Revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-		-	-	-	-	-
Improved Property	-	-						-	-	-	-	-
Unimproved Property	-	-						-	-	-	-	-
<b>Other assets</b>	1 647	1 647	-	-	-	-		-	-	1 647	1 723	1 723

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

<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-					-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	<b>84 212</b>	<b>84 212</b>	-	-	-	-	-	-	<b>84 212</b>	<b>87 929</b>	<b>91 614</b>

**3. OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS**

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

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

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

#### **4. OVERVIEW OF ADJUSTMENT BUDGET FUNDING**

##### 4.1.1 Tariff schedule

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

##### 4.1.2 Government Grant and Subsidies allocation

Government grants reduced by R1.9 million due to stopping and reallocation gazette issued by National Treasury

**5. COUNCILLORS AND SECTION 57 MANAGERS REMUNERATIONS AND ALLOWANCES**

**5.1. Disclosure on Councillors remunerations**

	<b>BUDGET 2021/22</b>
MAYOR	868 548.00
SPEAKER	703 008.00
CHIEF WHIP	665 220.00
EXCO MEMBERS( PART TIME)	340 874.00
EXCO MEMBERS(FULL TIME COUNCILLORS)	2 660 880.00
CHAIRPERSON MPAC	380 568.00
PART-TIME COUNCILLORS	8 309 988.00
	<b><u>13 929 086.00</u></b>

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

**5.2 . Disclosure on Section 57 Managers remunerations**

Table below illustrates Section 57 manager's remunerations

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

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

## **6 REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)**

- The SDBIP will be attached once finalised and approved.

## **7 LEGISLATION COMPLIANCE STATUS**

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

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

## 8 MUNICIPAL MANAGER' S QUALITY

### QUALITY CERTIFICATE

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

Print Name \_\_\_\_\_

Municipal Manager of \_\_\_\_\_ LIM334

Signature \_\_\_\_\_

Date \_\_\_\_\_