



Local Municipality • Mmasepala wa seLetha • Ploasile Municipality

SPECIAL ADJUSTMENTS BUDGET FOR THE FINANCIAL YEAR 2019/20

1. PURPOSE

The purpose of the report is for Council to consider the approval of the Special Adjustments Budget for 2019/20 financial year.

2. BUSINESS PLAN

Integrated Development Plan and Budget Process Plan

3. COMPLIANCE WITH STRATEGIC OBJECTIVE

To ensure compliance to statutory reporting deadlines

4. DELEGATED AUTHORITY

Delegated authority vests with the Council.

5. ANNEXURES

Annexure 'A'- Consolidated Adjustment Budget B- Schedules.

Annexure 'B'- MAP Adjustment Budget B- Schedules.

Annexure 'C'- Maluti Water Soc (Ltd) Adjustment Budget E-Schedules.

Annexure D- Revenue Enhancement Plan

6. POLICY

Budget Policy.

7. LEGAL REQUIREMENTS

- **Section 28 of the MFMA Act No 56 of 2003**
- **Constitution of the Republic of South Africa Act, 1996 (s160(2)(b))**
- **MFMA Regulations Chapter 4 (Part 4- s21-27)**

8. BACKGROUND & DISCUSSION

In terms of section 28 (1) the municipality may revise an approved annual budget through an adjustments budget. Further in terms of section 28. (2)

An adjustment budget -

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - d) may authorize the utilization of projected savings in one vote towards spending under another vote;
 - e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - f) may correct any errors in the annual budget; and
 - g) may provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the Mayor may table an adjustments budget in the municipal council; but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by –
- a) an explanation how the adjustments budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - d) any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.
- (7) Section 22(b), 23(3) and 24(3) apply in respect of an adjustments budget and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget

Section 18 of the MFMA states that:

- (1) An annual budget may only be funded from—
- (a) realistically anticipated revenues to be collected;
 - (b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
 - (c) borrowed funds, but only for the capital budget referred to in section 17(2).
- (2) Revenue projections in the budget must be realistic, taking into account—
- (a) projected revenue for the current year based on collection levels to date; and
 - (b) actual revenue collected in previous financial years.

On the 09th of October 2019, the municipality received a letter from National Treasury indicating that the municipality did not comply with section 18 of the MFMA which requires the municipality to table a funded budget. On the letter it was indicated that this non-compliance situation must be rectified for the 2019/20 MTREF through a special adjustment budget.

The municipality's budget still remains unfunded. However the deficit was reduced R1.8 billion to R839 million as shown on page 16.

9. FINANCIAL IMPLICATIONS

Operating Budget overview

- The Parent Municipality's revenue is projected to increase by **R134.9 million** from **R1.3 billion** to **R1.5 billion** and the expenditure decreased by **R910.8 million** from **R3.2 billion** to **R2.3 billion**
- The MAP Water's revenue is projected to decreased by **R10.9 million** from **R236 million** to **R225.4 million** and the expenditure decreased by **R7 million** from **R225.9 million** to **R218.9 million**.
- The Consolidated revenue increased by **R123.9 million** from **R1.6 billion** to **R1.7 billion** and the expenditure decreased by **R917 million** from **R3.4 billion** to **R2.5 billion**.

Capital Budget overview

- The Parent municipality's projected capital budget increased by **R13.9 million** from **R219 million** to **R233 million**.
- The Map Water Entity's capital budget decreased by **R3.9 million** from **R10.4 million** to **R6.5 million**
- The Consolidated capital budget increased by **R9.5 million** from **R229.9 million** to **R239.5 million**

10. STAFF IMPLICATIONS

None

11. COMMENTS FROM OTHER DIRECTORS

None

12. RECOMMENDATIONS

It is recommended that Council:

1. Approves the Special Adjustment Budget for the financial year 2019/20 Medium Term and Expenditure Framework (MRTEF), as reflected on the resolutions on page 5-6 and the adjustment budget schedules attached as:
 - a. Consolidated Adjustment Budget B- Schedules, on **Annexure A**.
 - b. MAP Adjustment Budget B- Schedules, on **Annexure B**.
 - c. Maluti Water Soc (Ltd) Adjustment Budget E-Schedules, on **Annexure C**.
2. Takes note of the Revenue Enhancement Implementation status as reflected on **Annexure D**.

SUBMITTED BY:

Crll. MASECHABA LAKAJE MOSIA
THE EXECUTIVE MAYOR

DATE

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1. RESOLUTIONS

1.1. MAP OPERATING BUDGET

It is recommended

- (a) That the annual total **operating income** of **R1,512,682.00** and annual total **operating expenditure** of **R2,351,691.00** and indicative amounts for the two projected outer years 2020/21 and 2021/22, as set out in **Table B4 on page 16 be approved**

1.2. MAP CAPITAL BUDGET

It is recommended

- (a) That the adjusted capital budget of **R233,025,000.00** and the multi-year appropriations by vote, classification and funding for the two projected outer years 2020/21 and 2021/22, as set out in **Table B5 on Page 17 be approved**

1.3. MAP WATER OPERATING BUDGET

It is recommended

- (a) That the adjusted total **operating income** of **R225,446,000.00** and the adjusted total **operating expenditure** of **R218,926,000.00** and indicative amounts for the two projected outer years 2020/21 and 2021/22, as set out in **Table E2 on page 32 be approved**

1.4. MAP WATER CAPITAL BUDGET

It is recommended

- (a) That the adjusted capital budget of **R6,520,000.00** and the multi-year appropriations by asset class and funding for the two projected outer years 2020/21 and 2021/22,, as set out in **Table E3 on Page 33 be approved**

1.5. CONSOLIDATED OPERATING BUDGET

It is recommended

- (a) That the total adjusted consolidated **operating income** of **R1,738,129,000.00** and total consolidated **operating expenditure** of **R2,570,617,000.00** and indicative amounts for the two projected outer years 2020/21 and 2021/22, as set out in **Table B4 on page 38 be approved.**

1.6. CONSOLIDATED CAPITAL BUDGET

It is recommended

- a) That the adjusted consolidated capital budget of **R239,545,000.00** and the multi-year appropriations by vote, classification and funding for the two projected outer years 2020/21 and 2021/22, as set out in **Table B5 on Page 39 be approved**

2. EXECUTIVE SUMMARY

2.1. ADJUSTMENT BUDGET FOR THE PARENT MUNICIPALITY

OPERATING REVENUE BY SOURCE PARENT (MAP)

Description	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% Change		
Property rates	189 074 049	-	189 074 049	0%	200 418 492	212 443 601
Service charges - electricity revenue	367 221 238	132 917 440	500 138 678	36%	565 156 707	638 627 078
Service charges - water revenue	83 212 736	-	83 212 736	0%	88 205 499	93 497 829
Service charges - sanitation revenue	45 705 481	-	45 705 481	0%	48 447 810	51 354 678
Service charges - refuse revenue	41 481 823	-	41 481 823	0%	43 970 732	46 608 976
Rental of facilities and equipment	1 493 540	-	1 493 540	0%	1 583 152	1 678 142
Interest earned - external investments	3 074 000	-	3 074 000	0%	3 258 440	3 453 946
Interest earned - outstanding debtors	24 910 000	-	24 910 000	0%	26 404 600	27 988 876
Fines, penalties and forfeits	6 759 278	-	6 759 278	0%	7 164 835	7 594 725
Transfers and subsidies	608 624 000	2 000 000	610 624 000	0%	647 421 000	697 401 000
Other revenue	6 208 686	-	6 208 686	0%	6 581 207	6 976 080
Total Revenue	1 377 764 830	134 917 440	1 512 682 271	10%	1 638 612 474	1 787 624 932

Explanation on the revenue by source

There is an overall projected increase of **R134.9 million (or 10% increase)** from the original budget of **R1.3 billion** to **R1.5 billion** adjusted budget.

- **Net rates and taxes**

No adjustments were effected on this source as the current strategies are projected to improve billing and collection in the next financial year.

- **Electricity**

There is a projected increase of **36%** on the billing from the original budget **R367 million** to the adjusted budget of **R500 million**. The municipality has started with the implementation credit control and other measures which will improve the billing status on the electricity source of revenue. Amongst other measures is the removal of Vodacom meters which were underbilling, and the auditing of the top 100 commercial customers has been completed by Eskom.

- **Water revenue**

This sources of revenue was not adjusted mainly due to the current drought. Most accounts may need to be reversed.

- **Sewerage and Refuse revenue**

No adjustments were effected. Refuse collection trucks is a challenge. Procurement of trucks will improve service delivery which will motivate customers to pay their accounts.

- **Rental of facilities**

This source of income was also not adjusted. The current measure is to identify properties owned by the municipality and review the lease contracts with those people occupying the properties. The revenue improvement may be realised in the next financial year, after the valuation roll is also completed.

- **Interests on investments and call account**

The outcomes are mostly influenced by the cash flow of the municipality. The unspent grants are now ring-fenced so interest is earned monthly. There is no proposed change from the original budget.

- **Interest on outstanding debtors**

Interest is not charged currently, due to the late billing. The billing cycle will be back to normal in the month of November 2019.

- **Fines and penalties**

No adjustments were made on this source of revenue. Motor vehicles for traffic officer remain a challenge.

- **Transfers recognised operational grants**

The allocation of R2 million added is from the Provincial Gazette, which is allocated as a municipal support programme. The municipality must identify a project where the funds will be spent.

- **Other revenue**

This category of revenue was also not adjusted. The benchmarking on tariffs must happen for all line items in order to improve collection.

OPERATING EXPENDITURE BY TYPE (PARENT)

Description	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Employee related costs	395 318 766	-10 727 404	384 591 362	-3%	399 435 893	423 402 046
Remuneration of councillors	26 021 122		26 021 122	0%	27 582 389	29 237 332
Debt impairment	500 000 000	-280 000 000	220 000 000	-56%	233 200 000	247 192 000
Depreciation & asset impairment	500 000 000	-300 000 000	200 000 000	-60%	212 000 000	224 720 000
Finance charges	366 500 000	0	366 500 000	0%	388 490 000	411 799 400
Bulk purchases	979 060 000	-261 912 638	717 147 362	-27%	760 176 204	805 786 776
Other materials	32 958 880	-2 939 700	30 019 180	-9%	31 820 331	33 729 551
Contracted services	168 160 750	-20 514 000	147 646 750	-12%	147 303 366	156 309 663
Transfers and subsidies	154 718 000	-1 000 000	153 718 000	-1%	148 400 000	157 304 000
Other expenditure	139 775 857	-33 728 660	106 047 197	-24%	112 681 229	119 719 383
Total Expenditure	3 262 513 375	-910 822 402	2 351 690 973	-28%	2 461 089 411	2 609 200 151

Total Revenue	1 377 764 830	134 917 440	1 512 682 271	10%	1 638 612 474	1 787 624 932
Total Expenditure	3 262 513 375	-910 822 402	2 351 690 973	-28%	2 461 089 411	2 609 200 151
Deficit/ -Surplus	-1 884 748 544	1 045 739 842	-839 008 702	-55%	-822 476 938	-821 575 219

Explanation on the expenditure by type

There is an overall decrease of **R910.8 million (or 28% decrease)** from the original budget of **R3.2 billion** to the adjusted budget of **R2.3 billion**.

- Employee related costs**

The overtime line item was reduced by **R10.7 million** which resulted in a reduction of 3% from the original budget. Monetary compensations will be cut as from November 2019 until the municipality's cash flow is stable.

- Remuneration of councillors**

No adjustments were effected. The mid-year outcomes

- **Debt impairment**

This category was reduced by **56%** from the original budget. The consumers are not paying their debts as required, and the municipality's debt book is increasing. Currently the total debtors balances are at **R1.6 billion**.

- **Assets depreciation**

The municipality's assets are depreciating, however the municipality usually does not have the required available cash to be able to replace those assets, hence the reduction from the original budget of **R500 million** to **R200 million**.

- **Interest on loans and overdue accounts**

The projections take into account the Eskom and other interest incurred on overdue accounts, which are recorded during year end closure. The Municipality has not been able to pay interests due to cash flow.

- **Bulk purchases**

The electricity bulk purchases is reduced by R261.9 million. The projection was made based on the 15% tariff increase. The 2018/19 outcome was R640 million and increased by 15% to allocate the 2019/20 budget.

- **Other materials**

The inventory materials were reduced by 9%. Mostly items not used were cut.

- **Repairs, Maintenance and Contracted services**

The line items not frequently used, no appointment in place yet and catering for events removed.

- **Transfers and subsidies paid**

The item for brick making was removed.

- **Operational costs**

Items which contributed largely were- bank charges, insurance workmen's compensation and internship

OPERATING EXPENDITURE BY MUNICIPAL VOTE (PARENT)

Operating Expenditure by Municipal Vote	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Vote 1 - Legislative Authority	548 299 214	-299 290 000	249 009 214	-55%	263 949 794	279 786 782
Vote 2 - Office Of The Municipal Manager	31 396 033	-80 000	31 316 033	0%	33 195 033	35 186 735
Vote 3 - Corporate Services	77 202 926	-9 200 000	68 002 926	-12%	71 513 924	75 804 760
Vote 4 - Financial Services	1 144 783 874	-302 926 000	841 857 874	-26%	883 518 538	935 742 355
Vote 5 - Municipal Infrastructure	58 981 212	-4 600 000	54 381 212	-8%	57 472 908	61 089 377
Vote 6 - Community Services	106 991 515	-1 751 104	105 240 411	-2%	95 447 025	101 173 847
Vote 7 - Public Safety & Transport	108 159 088	-6 267 660	101 891 428	-6%	104 968 992	112 331 708
Vote 8 - Sports, Arts, Parks, Culture	42 987 002	-950 000	42 037 002	-2%	44 347 230	47 008 064
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture	13 351 957	-2 855 000	10 496 957	-21%	11 126 798	11 794 406
Vote 10 - Hunan Settlements	10 905 557	-1 500 000	9 405 557	-14%	9 863 909	10 455 743
Vote 11 - Idp, Pms Department	2 614 460	-60 000	2 554 460	-2%	2 707 732	2 870 196
Vote 12 - Spatial Development, Planning & Traditional Affairs	14 807 520	-4 220 000	10 587 520	-28%	11 222 784	11 896 151
Vote 13 - Electricity Department	1 102 032 988	-277 122 638	824 910 350	-25%	871 754 971	924 060 269
Total Expenditure	3 262 513 346	-910 822 402	2 351 690 944	-28%	2 461 089 639	2 609 200 393

CAPITAL PROJECTS BY SOURCE OF FUNDING

Capital Projects Source of funding	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Municipal Infrastructure Grant (MIG)- excluding PMU allocation	154 841 965	-217 115	154 624 850	0%	163 670 750	176 684 800
Intergrated Electrification Programme (INEPMG)	19 200 000	-200 000	19 000 000	-1%	38 400 000	35 000 000
Water services Infrastructure grant (WSIG Schedule 5B)	35 000 000	-	35 000 000	0%	50 000 000	25 000 000
Own Source	10 500 000	13 900 000	24 400 000	132%	-	-
Total CAPEX	219 541 965	13 482 885	233 024 850	6%	252 070 750	236 684 800

- The total capital budget was increased by 6% due to the following.
 - The increase is due to the Transformers of R9 million and;
 - The water project of 8 million on which the funds were receive from CoGTA.
- The capital grants were not adjusted. The changes made are the corrections for the misallocation during the original budget.

2.2. ADJUSTMENT OPERATING BUDGET FOR THE WATER ENTITY

Description	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Revenue By Source						
Transfers & subsidies received						
Subsidy	140 000 000	-	140 000 000	0%	148 400 000	157 304 000
Sewerage revenue	31 087 496	-	31 087 496	0%	32 952 746	34 929 911
Water revenue	65 097 012	(10 938 029)	54 158 983	-17%	57 408 522	60 853 033
Interest earned - external investments	100 000	-	100 000	0%	106 000	112 360
Other revenue	100 000	-	100 000	0%	106 000	112 360
Total Revenue	236 384 508	(10 938 029)	225 446 479	-17%	238 973 268	253 311 664
Expenditure By Type						
Employee related costs	141 819 226	(5 018 682)	136 800 544	-4%	145 008 577	153 709 091
Depreciation & asset impairment	5 025 899	(2 000 000)	3 025 899	-40%	3 207 453	3 399 900
Interests on loans and overdue accounts	566 167	-	566 167	0%	600 137	636 145
Bulk purchases	3 011 253	-	3 011 253	0%	3 191 928	3 383 444
Inventory - materials	15 779 787	-	15 779 787	0%	16 726 574	17 730 169
Contracted services	21 188 638	-	21 188 638	0%	22 459 956	23 807 554
Other expenditure	38 553 981	-	38 553 981	0%	40 867 220	43 319 253
Total Expenditure	225 944 951	(7 018 682)	218 926 269	-3%	232 061 845	245 985 556
Surplus/-deficit	10 439 557	(3 919 347)	6 520 210	-38%	6 911 423	7 326 108

2.3. CONSOLIDATED ADJUSTMENT BUDGET

CONSOLIDATED REVENUE BY SOURCE

Consolidated Revenue By Source	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Property rates	189 074 049	-	189 074 049	0%	200 418 492	212 443 601
Service charges - electricity revenue	367 221 238	132 917 440	500 138 678	36%	565 156 707	638 627 078
Service charges - water revenue	83 212 736	-	83 212 736	0%	88 205 499	93 497 829
Service charges - sanitation revenue	45 705 481	-	45 705 481	0%	48 447 810	51 354 678
Service charges - refuse revenue	41 481 823	-	41 481 823	0%	43 970 732	46 608 976
Rental of facilities and equipment	1 493 540	-	1 493 540	0%	1 583 152	1 678 142
Interest earned - external investments	3 174 000	-	3 174 000	0%	3 364 440	3 566 306
Interest earned - outstanding debtors	24 910 000	-	24 910 000	0%	26 404 600	27 988 876
Fines, penalties and forfeits	6 759 278	-	6 759 278	0%	7 164 835	7 594 725
Transfers and subsidies	608 624 000	2 000 000	610 624 000	0%	647 421 000	697 401 000
Other revenue	242 493 194	-10 938 029	231 555 165	-5%	245 448 475	260 175 383
Total Consolidated Revenue	1 614 149 338	123 979 411	1 738 128 750	8%	1 877 585 741	2 040 936 595

CONSOLIDATED EXPENDITURE BY TYPE

Consolidated expenditure By Type	Budget Year 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Adjustments	Adjusted Budget	% change		
Employee related costs	537 137 941	-15 746 086	521 391 855	-3%	544 444 698	577 111 380
Remuneration of councillors	26 021 122	-	26 021 122	0%	27 582 389	29 237 332
Debt impairment	500 000 000	-280 000 000	220 000 000	-56%	233 200 000	247 192 000
Depreciation & asset impairment	505 025 899	-302 000 000	203 025 899	-60%	215 207 453	228 119 900
Finance charges	367 066 166	-	367 066 166	0%	389 090 136	412 435 544
Bulk purchases	982 071 252	-261 912 638	720 158 614	-27%	763 368 131	809 170 219
Other materials	48 738 646	-2 939 700	45 798 946	-6%	48 546 883	51 459 696
Contracted services	189 349 388	-20 514 000	168 835 388	-11%	169 763 322	180 117 217
Transfers and subsidies	154 718 000	-1 000 000	153 718 000	-1%	148 400 000	157 304 000
Other expenditure	178 329 838	-33 728 660	144 601 178	-19%	153 548 449	163 038 636
Total consolidated Operating expenditure	3 488 458 252	-917 841 084	2 570 617 168	-26%	2 693 151 460	2 855 185 923

3. ADJUSTMENT BUDGET TABLES (PARENT)

FS194 Maluti-a-Phofung - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	189 074	-	-	-	-	-	-	-	189 074	200 418	212 444
Service charges	537 621	-	-	-	-	-	132 917	132 917	670 539	745 781	830 089
Investment revenue	3 074	-	-	-	-	-	-	-	3 074	3 258	3 454
Transfers recognised - operational	608 624	-	-	-	-	2 000	-	2 000	610 624	647 421	697 401
Other own revenue	39 372	-	-	-	-	-	-	-	39 372	41 734	44 238
Total Revenue (excluding capital transfers and contributions)	1 377 765	-	-	-	-	2 000	132 917	134 917	1 512 682	1 638 612	1 787 625
Employee costs	395 319	-	-	-	-	-	(10 727)	(10 727)	384 591	399 436	423 402
Remuneration of councillors	26 021	-	-	-	-	-	-	-	26 021	27 582	29 237
Depreciation & asset impairment	500 000	-	-	-	-	-	(300 000)	(300 000)	200 000	212 000	224 720
Finance charges	366 500	-	-	-	-	-	-	-	366 500	388 490	411 799
Materials and bulk purchases	1 012 019	-	-	-	-	-	(264 852)	(264 852)	747 167	791 997	839 516
Transfers and grants	154 718	-	-	-	-	-	(1 000)	(1 000)	153 718	148 400	157 304
Other expenditure	807 937	-	-	-	-	-	(334 243)	(334 243)	473 694	493 185	523 221
Total Expenditure	3 262 513	-	-	-	-	-	(910 822)	(910 822)	2 351 691	2 461 089	2 609 200
Surplus/(Deficit)	(1 884 749)	-	-	-	-	2 000	1 043 740	1 045 740	(839 009)	(822 477)	(821 575)
Transfers recognised - capital	216 963	-	-	-	-	-	(200)	(200)	216 763	260 685	245 984
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)
Capital expenditure & funds sources											
Capital expenditure	219 542	-	-	-	-	-	13 483	13 483	233 025	252 071	236 685
Transfers recognised - capital	209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 500	-	-	-	-	-	13 900	13 900	24 400	-	-
Total sources of capital funds	219 542	-	-	-	-	-	13 483	13 483	233 025	252 071	236 685
Financial position											
Total current assets	610 967	-	-	-	-	-	(70 000)	(70 000)	540 967	353 425	154 631
Total non current assets	3 730 216	-	-	-	-	-	-	-	3 730 216	3 954 029	4 191 271
Total current liabilities	2 767 135	-	-	-	-	-	33 484	33 484	2 800 620	2 928 907	3 104 641
Total non current liabilities	75 101	-	-	-	-	-	4 144	4 144	79 245	83 999	89 039
Community wealth/Equity	1 498 947	-	-	-	-	-	(107 628)	(107 628)	1 391 319	1 294 548	1 152 221
Cash flows											
Net cash from (used) operating	225 041	-	-	-	-	-	101 624	101 624	326 665	271 385	284 360
Net cash from (used) investing	(215 825)	-	-	-	-	-	(12 540)	(12 540)	(228 364)	(252 071)	(236 685)
Net cash from (used) financing	(4 500)	-	-	-	-	-	(1 500)	(1 500)	(6 000)	(4 500)	-
Cash/cash equivalents at the year end	7 716	-	-	-	-	-	96 810	96 810	104 527	119 341	167 016
Cash backing/surplus reconciliation											
Cash and investments available	9 664	-	-	-	-	-	-	-	9 664	10 244	10 859
Application of cash and investments	2 412 243	-	-	-	-	-	88 897	88 897	2 501 140	2 737 992	3 018 202
Balance - surplus (shortfall)	(2 402 579)	-	-	-	-	-	(88 897)	(88 897)	(2 491 476)	(2 727 748)	(3 007 344)
Asset Management											
Asset register summary (WDV)	3 728 260	-	-	-	-	-	-	-	3 728 260	3 951 955	4 189 073
Depreciation & asset impairment	500 000	-	-	-	-	-	(300 000)	(300 000)	200 000	212 000	224 720
Renewal and Upgrading of Existing Assets	500	-	-	-	-	-	(500)	(500)	-	-	-
Repairs and Maintenance	83 610	-	-	-	-	-	(16 500)	(16 500)	67 110	71 137	75 405
Free services											
Cost of Free Basic Services provided	30 111	-	-	-	-	-	-	-	30 111	32 772	35 703
Revenue cost of free services provided	1 200 662	-	-	-	-	-	-	-	1 200 662	1 272 702	1 349 064
Households below minimum service level											
Water:	13	-	-	-	-	-	-	-	13	13	13
Sanitation/sewerage:	3	-	-	-	-	-	-	-	3	3	3
Energy:	8	-	-	-	-	-	-	-	8	8	8
Refuse:	87	-	-	-	-	-	-	-	87	87	87

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		821 305	-	-	-	-	2 000	-	2 000	823 305	879 305	943 198
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		821 305	-	-	-	-	2 000	-	2 000	823 305	879 305	943 198
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		42 297	-	-	-	-	-	-	-	42 297	23 024	29 674
Community and social services		24 471	-	-	-	-	-	-	-	24 471	4 217	9 587
Sport and recreation		8 307	-	-	-	-	-	-	-	8 307	8 716	9 390
Public safety		7 497	-	-	-	-	-	-	-	7 497	7 947	8 424
Housing		2 022	-	-	-	-	-	-	-	2 022	2 144	2 272
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		48 577	-	-	-	-	-	-	-	48 577	22 458	33 730
Planning and development		855	-	-	-	-	-	-	-	855	906	961
Road transport		47 722	-	-	-	-	-	-	-	47 722	21 552	32 769
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		682 549	-	-	-	-	-	132 717	132 717	815 266	974 511	1 027 008
Energy sources		386 442	-	-	-	-	-	132 717	132 717	519 160	615 077	674 203
Water management		156 181	-	-	-	-	-	-	-	156 181	230 642	191 084
Waste water management		92 366	-	-	-	-	-	-	-	92 366	84 821	115 112
Waste management		47 559	-	-	-	-	-	-	-	47 559	43 971	46 609
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 594 728	-	-	-	-	2 000	132 717	134 717	1 729 445	1 899 297	2 033 609
Expenditure - Functional												
Governance and administration		1 855 123	-	-	-	-	-	(613 696)	(613 696)	1 241 427	1 305 364	1 383 963
Executive and council		567 519	-	-	-	-	-	(297 661)	(297 661)	269 858	285 982	304 205
Finance and administration		1 281 253	-	-	-	-	-	(316 035)	(316 035)	965 218	1 012 651	1 072 623
Internal audit		6 350	-	-	-	-	-	-	-	6 350	6 731	7 135
Community and public safety		129 820	-	-	-	-	-	(6 519)	(6 519)	123 301	128 155	135 845
Community and social services		19 578	-	-	-	-	-	(601)	(601)	18 977	19 798	20 986
Sport and recreation		41 795	-	-	-	-	-	(950)	(950)	40 845	43 084	45 669
Public safety		64 158	-	-	-	-	-	(4 968)	(4 968)	59 190	60 833	64 483
Housing		4 289	-	-	-	-	-	-	-	4 289	4 441	4 707
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		82 872	-	-	-	-	-	(11 720)	(11 720)	71 152	75 250	79 933
Planning and development		24 981	-	-	-	-	-	(6 820)	(6 820)	18 161	19 251	20 406
Road transport		57 891	-	-	-	-	-	(4 900)	(4 900)	52 991	55 999	59 527
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1 190 018	-	-	-	-	-	(278 573)	(278 573)	911 446	947 693	1 004 554
Energy sources		1 102 033	-	-	-	-	-	(277 123)	(277 123)	824 910	871 755	924 060
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		87 986	-	-	-	-	-	(1 450)	(1 450)	86 536	75 938	80 494
Other		4 680	-	-	-	-	-	(315)	(315)	4 365	4 627	4 905
Total Expenditure - Functional	3	3 262 513	-	-	-	-	-	(910 822)	(910 822)	2 351 691	2 461 090	2 609 200
Surplus/ (Deficit) for the year		(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20
FS194 Maluti-a-Phofung - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		530	-	-	-	-	-	-	-	530	562	596
Vote 4 - Financial Services		820 775	-	-	-	-	2 000	-	2 000	822 775	878 743	942 602
Vote 5 - Municipal Infrastructure		296 269	-	-	-	-	-	-	-	296 269	337 015	338 965
Vote 6 - Community Services		71 394	-	-	-	-	-	-	-	71 394	47 514	55 482
Vote 7 - Public Safety & Transport		7 497	-	-	-	-	-	-	-	7 497	7 947	8 424
Vote 8 - Sports, Arts, Parks, Culture		8 307	-	-	-	-	-	-	-	8 307	8 716	9 390
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		2 658	-	-	-	-	-	-	-	2 658	2 818	2 987
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		855	-	-	-	-	-	-	-	855	906	961
Vote 13 - Electricity Department		386 442	-	-	-	-	-	132 717	132 717	519 160	615 077	674 203
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 594 728	-	-	-	-	2 000	132 717	134 717	1 729 445	1 899 297	2 033 609
Expenditure by Vote	1											
Vote 1 - Legislative Authority		548 299	-	-	-	-	-	(299 290)	(299 290)	249 009	263 950	279 787
Vote 2 - Office Of The Municipal Manager		31 396	-	-	-	-	-	(80)	(80)	31 316	33 195	35 187
Vote 3 - Corporate Services		77 203	-	-	-	-	-	(9 200)	(9 200)	68 003	71 514	75 805
Vote 4 - Financial Services		1 144 784	-	-	-	-	-	(302 926)	(302 926)	841 858	883 519	935 742
Vote 5 - Municipal Infrastructure		58 981	-	-	-	-	-	(4 600)	(4 600)	54 381	57 473	61 089
Vote 6 - Community Services		106 992	-	-	-	-	-	(1 751)	(1 751)	105 240	95 447	101 174
Vote 7 - Public Safety & Transport		108 159	-	-	-	-	-	(6 268)	(6 268)	101 891	104 969	112 332
Vote 8 - Sports, Arts, Parks, Culture		42 987	-	-	-	-	-	(950)	(950)	42 037	44 347	47 008
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		13 352	-	-	-	-	-	(2 855)	(2 855)	10 497	11 127	11 794
Vote 10 - Hunan Settlements		10 906	-	-	-	-	-	(1 500)	(1 500)	9 406	9 864	10 456
Vote 11 - ldp, Pms Department		2 614	-	-	-	-	-	(60)	(60)	2 554	2 708	2 870
Vote 12 - Spatial Development, Planning & Traditional Affairs		14 808	-	-	-	-	-	(4 220)	(4 220)	10 588	11 223	11 896
Vote 13 - Electricity Department		1 102 033	-	-	-	-	-	(277 123)	(277 123)	824 910	871 755	924 060
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 262 513	-	-	-	-	-	(910 822)	(910 822)	2 351 691	2 461 090	2 609 200
Surplus/ (Deficit) for the year	2	(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20
FS194 Maluti-a-Phofung - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	4	5	6	7	8	9	10		
Revenue By Source												
Property rates	2	189 074	-	-	-	-	-	-	-	189 074	200 418	212 444
Service charges - electricity revenue	2	367 221	-	-	-	-	-	132 917	132 917	500 139	565 157	638 627
Service charges - water revenue	2	83 213	-	-	-	-	-	-	-	83 213	88 205	93 498
Service charges - sanitation revenue	2	45 705	-	-	-	-	-	-	-	45 705	48 448	51 355
Service charges - refuse revenue	2	41 482	-	-	-	-	-	-	-	41 482	43 971	46 609
Rental of facilities and equipment		1 494							-	1 494	1 583	1 678
Interest earned - external investments		3 074							-	3 074	3 258	3 454
Interest earned - outstanding debtors		24 910							-	24 910	26 405	27 989
Dividends received									-	-	-	-
Fines, penalties and forfeits		6 759							-	6 759	7 165	7 595
Licences and permits									-	-	-	-
Agency services									-	-	-	-
Transfers and subsidies		608 624					2 000		2 000	610 624	647 421	697 401
Other revenue	2	6 209	-	-	-	-	-	-	-	6 209	6 581	6 976
Gains on disposal of PPE									-	-		
Total Revenue (excluding capital transfers and contributions)		1 377 765	-	-	-	-	2 000	132 917	134 917	1 512 682	1 638 612	1 787 625
Expenditure By Type												
Employee related costs		395 319	-	-	-	-	-	(10 727)	(10 727)	384 591	399 436	423 402
Remuneration of councillors		26 021							-	26 021	27 582	29 237
Debt impairment		500 000						(280 000)	(280 000)	220 000	233 200	247 192
Depreciation & asset impairment		500 000	-	-	-	-	-	(300 000)	(300 000)	200 000	212 000	224 720
Finance charges		366 500							-	366 500	388 490	411 799
Bulk purchases		979 060	-	-	-	-	-	(261 913)	(261 913)	717 147	760 176	805 787
Other materials		32 959						(2 940)	(2 940)	30 019	31 820	33 730
Contracted services		168 161	-	-	-	-	-	(20 514)	(20 514)	147 647	147 303	156 310
Transfers and subsidies		154 718						(1 000)	(1 000)	153 718	148 400	157 304
Other expenditure		139 776	-	-	-	-	-	(33 729)	(33 729)	106 047	112 681	119 719
Loss on disposal of PPE									-	-		
Total Expenditure		3 262 513	-	-	-	-	-	(910 822)	(910 822)	2 351 691	2 461 089	2 609 200
Surplus/(Deficit)		(1 884 749)	-	-	-	-	2 000	1 043 740	1 045 740	(839 009)	(822 477)	(821 575)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		216 963						(200)	(200)	216 763	260 685	245 984
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher									-	-		
Transfers and subsidies - capital (in-kind - all)									-	-		
Surplus/(Deficit) before taxation		(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)
Taxation									-	-		
Surplus/(Deficit) after taxation		(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to municipality		(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		(1 667 786)	-	-	-	-	2 000	1 043 540	1 045 540	(622 246)	(561 792)	(575 591)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Infrastructure		152 838	-	-	-	-	-	4 500	4 500	157 338	190 547	139 467
Vote 6 - Community Services		23 231	-	-	-	-	-	(217)	(217)	23 013	2 673	7 950
Vote 7 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sports, Arts, Parks, Culture		7 399	-	-	-	-	-	-	-	7 399	7 753	8 369
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		19 200	-	-	-	-	-	(200)	(200)	19 000	38 400	35 000
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	202 667	-	-	-	-	-	4 083	4 083	206 750	239 373	190 786
Single-year expenditure to be adjusted	2											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		1 500	-	-	-	-	-	-	-	1 500	-	-
Vote 3 - Corporate Services		500	-	-	-	-	-	(100)	(100)	400	-	-
Vote 4 - Financial Services		1 500	-	-	-	-	-	(1 500)	(1 500)	-	-	-
Vote 5 - Municipal Infrastructure		13 375	-	-	-	-	-	-	-	13 375	1 200	45 347
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety & Transport		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Vote 8 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	9 000	9 000	9 000	11 498	552
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		16 875	-	-	-	-	-	9 400	9 400	26 275	12 698	45 899
Total Capital Expenditure - Vote		219 542	-	-	-	-	-	13 483	13 483	233 025	252 071	236 685
Capital Expenditure - Functional												
Governance and administration		3 500	-	-	-	-	-	400	400	3 900	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3 500	-	-	-	-	-	400	400	3 900	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		30 629	-	-	-	-	-	(217)	(217)	30 412	10 426	16 319
Community and social services		23 231	-	-	-	-	-	(217)	(217)	23 013	2 673	7 950
Sport and recreation		7 399	-	-	-	-	-	-	-	7 399	7 753	8 369
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		46 584	-	-	-	-	-	(3 500)	(3 500)	43 084	12 937	23 470
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		46 584	-	-	-	-	-	(3 500)	(3 500)	43 084	12 937	23 470
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		138 829	-	-	-	-	-	16 800	16 800	155 629	228 708	196 895
Energy sources		19 200	-	-	-	-	-	8 800	8 800	28 000	49 898	35 552
Water management		72 968	-	-	-	-	-	8 000	8 000	80 968	142 437	97 586
Waste water management		46 661	-	-	-	-	-	-	-	46 661	36 373	63 758
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	219 542	-	-	-	-	-	13 483	13 483	233 025	252 071	236 685
Funded by:												
National Government		209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10 500	-	-	-	-	-	13 900	13 900	24 400	-	-
Total Capital Funding		219 542	-	-	-	-	-	13 483	13 483	233 025	252 071	236 685

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20
FS194 Maluti-a-Phofung - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		9 664							-	9 664	10 244	10 859
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	535 172	-	-	-	-	-	(70 000)	(70 000)	465 172	273 082	69 467
Other debtors		61 855							-	61 855	65 567	69 501
Current portion of long-term receivables		1 976							-	1 976	2 095	2 220
Inventory		2 300							-	2 300	2 438	2 585
Total current assets		610 967	-	-	-	-	-	(70 000)	(70 000)	540 967	353 425	154 631
Non current assets												
Long-term receivables		5 574							-	5 574	5 908	6 263
Investments		-							-	-	-	-
Investment property		54 498							-	54 498	57 768	61 234
Investment in Associate		0							-	0	-	-
Property, plant and equipment	1	3 667 108	-	-	-	-	-	-	-	3 667 108	3 887 135	4 120 363
Biological		-							-	-	-	-
Intangible		2 147							-	2 147	2 276	2 412
Other non-current assets		889							-	889	942	999
Total non current assets		3 730 216	-	-	-	-	-	-	-	3 730 216	3 954 029	4 191 271
TOTAL ASSETS		4 341 184	-	-	-	-	-	(70 000)	(70 000)	4 271 184	4 307 454	4 345 902
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		12 838							-	12 838	13 608	14 425
Trade and other payables		2 754 298	-	-	-	-	-	33 484	33 484	2 787 782	2 915 299	3 090 217
Provisions									-	-		
Total current liabilities		2 767 135	-	-	-	-	-	33 484	33 484	2 800 620	2 928 907	3 104 641
Non current liabilities												
Borrowing	1	5 156	-	-	-	-	-	4 144	4 144	9 300	9 858	10 449
Provisions	1	69 945	-	-	-	-	-	-	-	69 945	74 141	78 590
Total non current liabilities		75 101	-	-	-	-	-	4 144	4 144	79 245	83 999	89 039
TOTAL LIABILITIES		2 842 237	-	-	-	-	-	37 628	37 628	2 879 864	3 012 906	3 193 681
NET ASSETS	2	1 498 947	-	-	-	-	-	(107 628)	(107 628)	1 391 319	1 294 548	1 152 221
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 498 947	-	-	-	-	-	(107 628)	(107 628)	1 391 319	1 294 548	1 152 221
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 498 947	-	-	-	-	-	(107 628)	(107 628)	1 391 319	1 294 548	1 152 221

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		94 537						37 815	37 815	132 352	140 293	148 711
Service charges		327 119						8 151	8 151	335 269	355 386	376 709
Other revenue		13 187						(1 201)	(1 201)	11 986	12 705	13 467
Government - operating	1	608 624						2 000	2 000	610 624	647 421	697 401
Government - capital	1	216 963						(200)	(200)	216 763	260 685	245 984
Interest		7 838						11 750	11 750	19 589	20 764	22 010
Dividends									-	-		
Payments												
Suppliers and employees		(882 802)						38 435	38 435	(844 367)	(1 000 985)	(1 045 144)
Finance charges		(36 650)						34 818	34 818	(1 833)	(1 942)	(2 059)
Transfers and Grants	1	(123 774)						(29 944)	(29 944)	(153 718)	(162 941)	(172 718)
NET CASH FROM/(USED) OPERATING ACTIVITIES		225 041	-	-	-	-	-	101 624	101 624	326 665	271 385	284 360
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(215 825)						(12 540)	(12 540)	(228 364)	(252 071)	(236 685)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(215 825)	-	-	-	-	-	(12 540)	(12 540)	(228 364)	(252 071)	(236 685)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		(4 500)						(1 500)	(1 500)	(6 000)	(4 500)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 500)	-	-	-	-	-	(1 500)	(1 500)	(6 000)	(4 500)	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 716	-	-	-	-	-	87 584	87 584	92 301	14 814	47 676
Cash/cash equivalents at the year begin:	2	3 000						9 226	9 226	12 226	104 527	119 341
Cash/cash equivalents at the year end:	2	7 716						96 810	96 810	104 527	119 341	167 016

FS194 Maluti-a-Phofung - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	7 716	-	-	-	-	-	96 810	96 810	104 527	119 341	167 016
Other current investments > 90 days		1 948	-	-	-	-	-	(96 810)	(96 810)	(94 862)	(109 097)	(156 158)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 664	-	-	-	-	-	-	-	9 664	10 244	10 859
Applications of cash and investments												
Unspent conditional transfers		4 016	-	-	-	-	-	30 984	30 984	35 000	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	2 408 227	-	-	-	-	-	57 913	57 913	2 466 140	2 737 992	3 018 202
Other provisions									-	-		
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		2 412 243	-	-	-	-	-	88 897	88 897	2 501 140	2 737 992	3 018 202
Surplus(shortfall)		(2 402 579)	-	-	-	-	-	(88 897)	(88 897)	(2 491 476)	(2 727 748)	(3 007 344)

PART 2 - SUPPORTING DOCUMENTATION

2.1. OVERVIEW OF BUDGET FUNDING

FS194 Maluti-a-Phofung - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	9 117			7 716	–	104 527	119 341	167 016
Cash + investments at the yr end less applications - R'000	2	18(1)b	(2 202 058)			(2 402 579)	–	(2 491 476)	(2 727 748)	(3 007 344)
Cash year end/monthly employee/supplier payments	3	18(1)b	0			0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(798 476)			(1 667 786)	–	(622 246)	(561 792)	(575 591)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0,057353309			0,0%	0,0%	0,0%	4,1%	4,2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	56,8%	0,0%	53,3%	51,5%	49,6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	10,8%			68,7%	0,0%	25,5%	24,6%	23,7%
Capital payments % of capital expenditure	8	18(1)c;19	100,0%			98,3%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0,0%			0,0%	0,0%	0,0%	0,0%	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	40,9%						-35,6%	-58,6%
Long term receivables % change - incr(decr)	12	18(1)a	103,0%						6,0%	6,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	3,1%			2,2%	0,0%	1,8%	1,8%	1,8%
Asset renewal % of capital budget	14	20(1)(vi)	0,0%			0,2%	0,0%	0,0%	0,0%	0,0%

The municipality's budget still remains unfunded. However the deficit was reduced R1.8 billion to R839 million as shown on page 16.

2.2. EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

FS194 Maluti-a-Phofung - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		616 762	-	-	-	-	-	616 762	656 035	706 700
Local Government Equitable Share		599 867					-	599 867	644 309	693 825
EPWP Incentive	3	6 077					-	6 077	-	-
Finance Management		2 680					-	2 680	3 112	3 576
Municipal Infrastructure Grant [Schedule 5B]		8 138					-	8 138	8 614	9 299
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		-	-	-	-	2 000	2 000	2 000	-	-
Municipal Support Programme						2 000	2 000	2 000		
	4						-	-		
							-	-		
Other transfers and grants [insert description]	5						-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	616 762	-	-	-	2 000	2 000	618 762	656 035	706 700
Capital Transfers and Grants										
National Government:		216 963	-	-	-	(200)	(200)	216 763	260 685	245 984
Integrated National Electrification Programme		19 200				(200)	(200)	19 000	38 400	35 000
Municipal Infrastructure Grant		162 763				-	-	162 763	172 285	185 984
Water Services Infrastructure Grant		35 000					-	35 000	50 000	25 000
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Capital Transfers and Grants	6	216 963	-	-	-	(200)	(200)	216 763	260 685	245 984
TOTAL RECEIPTS OF TRANSFERS & GRANTS		833 725	-	-	-	1 800	1 800	835 525	916 720	952 684

2.3. ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

FS194 Maluti-a-Phofung - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
Maluti Water (SOC) LTD	2	140 000							-	140 000	148 400	157 304
Hh Oth Trans: Epwp - Non-Statutory Force		6 077							-	6 077	-	-
Hh Oth Trans: Epwp - Non-Statutory Force		7 641							-	7 641	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMS'		153 718	-	-	-	-	-	-	-	153 718	148 400	157 304
Cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
Priv Ent: Subs Fin Entpr - Production	4	1 000						(1 000)	(1 000)	-	-	-
[insert description]									-	-		
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
TOTAL CASH TRANSFERS	5	154 718	-	-	-	-	-	(1 000)	(1 000)	153 718	148 400	157 304

2.4. COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

FS194 Maluti-a-Phofung - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		2 926							-	2 926	0,0%
Pension and UIF Contributions		336							-	336	0,0%
Medical Aid Contributions		310							-	310	0,0%
Motor Vehicle Allowance		-							-	-	
Cellphone Allowance		2 897							-	2 897	
Housing Allowances		-							-	-	
Other benefits and allowances		19 552							-	19 552	
Sub Total - Councillors		26 021	-			-		-	-	26 021	0,0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		8 616							-	8 616	0,0%
Pension and UIF Contributions		173							-	173	0,0%
Medical Aid Contributions		107							-	107	0,0%
Overtime		-							-	-	
Performance Bonus		-							-	-	
Motor Vehicle Allowance		1 515							-	1 515	0,0%
Cellphone Allowance		163							-	163	0,0%
Housing Allowances		-							-	-	
Other benefits and allowances		707							-	707	
Payments in lieu of leave		-							-	-	
Long service awards		-							-	-	
Post-retirement benefit obligations	5	-							-	-	
Sub Total - Senior Managers of Municipality		11 281	-	-		-		-	-	11 281	0,0%
% increase			(0)							-	
Other Municipal Staff											
Basic Salaries and Wages		261 604							-	261 604	0,0%
Pension and UIF Contributions		44 677							-	44 677	0,0%
Medical Aid Contributions		17 472							-	17 472	0,0%
Overtime		18 492						(10 727)	(10 727)	7 765	-58,0%
Performance Bonus		22 212							-	22 212	
Motor Vehicle Allowance		8 013							-	8 013	0,0%
Cellphone Allowance		604							-	604	0,0%
Housing Allowances		1 658							-	1 658	
Other benefits and allowances		4 553							-	4 553	
Payments in lieu of leave		1 956							-	1 956	0,0%
Long service awards		1 307							-	1 307	0,0%
Post-retirement benefit obligations	5	1 491							-	1 491	0,0%
Sub Total - Other Municipal Staff		384 038	-	-	-	-	-	(10 727)	(10 727)	373 311	-2,8%
% increase											
Total Parent Municipality		421 340	-	-	-	-	-	(10 727)	(10 727)	410 612	-2,5%

2.5. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

FS194 Maluti-a-Phofung - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Legislative Authority													-	-	-	-
Vote 2 - Office Of The Municipal Manager													-	-	-	-
Vote 3 - Corporate Services		44	44	44	44	44	44	44	44	44	44	44	44	530	562	596
Vote 4 - Financial Services		68 565	68 565	68 565	68 565	68 565	68 565	68 565	68 565	68 565	68 565	68 565	68 565	822 775	878 743	942 602
Vote 5 - Municipal Infrastructure		24 689	24 689	24 689	24 689	24 689	24 689	24 689	24 689	24 689	24 689	24 689	24 689	296 269	337 015	338 965
Vote 6 - Community Services		5 949	5 949	5 949	5 949	5 949	5 949	5 949	5 949	5 949	5 949	5 949	5 949	71 394	47 514	55 482
Vote 7 - Public Safety & Transport		625	625	625	625	625	625	625	625	625	625	625	625	7 497	7 947	8 424
Vote 8 - Sports, Arts, Parks, Culture		692	692	692	692	692	692	692	692	692	692	692	692	8 307	8 716	9 390
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		222	222	222	222	222	222	222	222	222	222	222	222	2 658	2 818	2 987
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Transport		71	71	71	71	71	71	71	71	71	71	71	71	855	906	961
Vote 13 - Electricity Department		43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	519 160	615 077	674 203
Vote 14 - Maluti Water													-	-	-	-
Vote 15 - Other													-	-	-	-
Total Revenue by Vote		144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	1 729 445	1 899 297	2 033 609
Expenditure by Vote																
Vote 1 - Legislative Authority		20 751	20 751	20 751	20 751	20 751	20 751	20 751	20 751	20 751	20 751	20 751	20 751	249 009	263 950	279 787
Vote 2 - Office Of The Municipal Manager		2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	31 316	33 195	35 187
Vote 3 - Corporate Services		5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	68 003	71 514	75 805
Vote 4 - Financial Services		70 155	70 155	70 155	70 155	70 155	70 155	70 155	70 155	70 155	70 155	70 155	70 155	841 858	883 519	935 742
Vote 5 - Municipal Infrastructure		4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	54 381	57 473	61 089
Vote 6 - Community Services		8 770	8 770	8 770	8 770	8 770	8 770	8 770	8 770	8 770	8 770	8 770	8 770	105 240	95 447	101 174
Vote 7 - Public Safety & Transport		8 491	8 491	8 491	8 491	8 491	8 491	8 491	8 491	8 491	8 491	8 491	8 491	101 891	104 969	112 332
Vote 8 - Sports, Arts, Parks, Culture		3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	42 037	44 347	47 008
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		875	875	875	875	875	875	875	875	875	875	875	875	10 497	11 127	11 794
Vote 10 - Hunan Settlements		784	784	784	784	784	784	784	784	784	784	784	784	9 406	9 864	10 456
Vote 11 - ldp, Pms Department		213	213	213	213	213	213	213	213	213	213	213	213	2 554	2 708	2 870
Vote 12 - Spatial Development, Planning & Transport		882	882	882	882	882	882	882	882	882	882	882	882	10 588	11 223	11 896
Vote 13 - Electricity Department		68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	824 910	871 755	924 060
Vote 14 - Maluti Water													-	-	-	-
Vote 15 - Other													-	-	-	-
Total Expenditure by Vote		195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	2 351 691	2 461 090	2 609 200
Surplus/ (Deficit)		(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(622 246)	(561 792)	(575 591)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Budget Year 2019/20															Medium Term Revenue and Expenditure Framework		
Description - Standard classification	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Functional																	
Governance and administration		68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	823 305	879 305	943 198	
Executive and council													-	-	-	-	
Finance and administration		68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	68 609	823 305	879 305	943 198	
Internal audit													-	-	-	-	
Community and public safety		3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	42 297	23 024	28 674	
Community and social services		2 039	2 039	2 039	2 039	2 039	2 039	2 039	2 039	2 039	2 039	2 039	2 039	24 471	4 217	9 587	
Sport and recreation		692	692	692	692	692	692	692	692	692	692	692	692	8 307	8 716	9 390	
Public safety		625	625	625	625	625	625	625	625	625	625	625	625	7 497	7 947	8 424	
Housing		169	169	169	169	169	169	169	169	169	169	169	169	2 022	2 144	2 272	
Health													-	-	-	-	
Economic and environmental services		4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	48 577	22 458	33 730	
Planning and development		71	71	71	71	71	71	71	71	71	71	71	71	855	906	961	
Road transport		3 977	3 977	3 977	3 977	3 977	3 977	3 977	3 977	3 977	3 977	3 977	3 977	47 722	21 552	32 769	
Environmental protection													-	-	-	-	
Trading services		67 939	67 939	67 939	67 939	67 939	67 939	67 939	67 939	67 939	67 939	67 939	67 939	815 266	974 511	1 027 008	
Energy sources		43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	43 263	519 160	615 077	674 203	
Water management		13 015	13 015	13 015	13 015	13 015	13 015	13 015	13 015	13 015	13 015	13 015	13 015	156 181	230 642	191 084	
Waste water management		7 697	7 697	7 697	7 697	7 697	7 697	7 697	7 697	7 697	7 697	7 697	7 697	92 366	84 821	115 112	
Waste management		3 963	3 963	3 963	3 963	3 963	3 963	3 963	3 963	3 963	3 963	3 963	3 963	47 559	43 971	46 609	
Other													-	-	-	-	
Total Revenue - Functional		144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	144 120	1 729 445	1 899 297	2 033 609	
Expenditure - Functional																	
Governance and administration		103 452	103 452	103 452	103 452	103 452	103 452	103 452	103 452	103 452	103 452	103 452	103 452	1 241 427	1 305 364	1 383 963	
Executive and council		22 488	22 488	22 488	22 488	22 488	22 488	22 488	22 488	22 488	22 488	22 488	22 488	269 858	285 982	304 205	
Finance and administration		80 435	80 435	80 435	80 435	80 435	80 435	80 435	80 435	80 435	80 435	80 435	80 435	965 218	1 012 651	1 072 623	
Internal audit		529	529	529	529	529	529	529	529	529	529	529	529	6 350	6 731	7 135	
Community and public safety		10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275	123 301	128 155	135 845	
Community and social services		1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	18 977	19 798	20 986	
Sport and recreation		3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	40 845	43 084	45 669	
Public safety		4 932	4 932	4 932	4 932	4 932	4 932	4 932	4 932	4 932	4 932	4 932	4 932	59 190	60 833	64 483	
Housing		357	357	357	357	357	357	357	357	357	357	357	357	4 289	4 441	4 707	
Health													-	-	-	-	
Economic and environmental services		5 929	5 929	5 929	5 929	5 929	5 929	5 929	5 929	5 929	5 929	5 929	5 929	71 152	75 250	79 933	
Planning and development		1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	18 161	19 251	20 406	
Road transport		4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	52 991	55 999	59 527	
Environmental protection													-	-	-	-	
Trading services		75 954	75 954	75 954	75 954	75 954	75 954	75 954	75 954	75 954	75 954	75 954	75 954	911 446	947 693	1 004 554	
Energy sources		68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	68 743	824 910	871 755	924 060	
Water management													-	-	-	-	
Waste water management													-	-	-	-	
Waste management		7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	86 536	75 938	80 494	
Other		364	364	364	364	364	364	364	364	364	364	364	364	4 365	4 627	4 905	
Total Expenditure - Functional		195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	2 351 691	2 461 090	2 609 200	
Surplus/ (Deficit) 1.		(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(622 246)	(561 792)	(575 591)	

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		15 756	15 756	15 756	15 756	15 756	15 756	15 756	15 756	15 756	15 756	15 756	15 756	189 074	200 418	212 444
Service charges - electricity revenue		41 678	41 678	41 678	41 678	41 678	41 678	41 678	41 678	41 678	41 678	41 678	41 678	500 139	565 157	638 627
Service charges - water revenue		6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	83 213	88 205	93 498
Service charges - sanitation revenue		3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	45 705	48 448	51 355
Service charges - refuse		3 457	3 457	3 457	3 457	3 457	3 457	3 457	3 457	3 457	3 457	3 457	3 457	41 482	43 971	46 609
Rental of facilities and equipment		124	124	124	124	124	124	124	124	124	124	124	124	1 494	1 583	1 678
Interest earned - external investments		256	256	256	256	256	256	256	256	256	256	256	256	3 074	3 258	3 454
Interest earned - outstanding debtors		2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	24 910	26 405	27 989
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		563	563	563	563	563	563	563	563	563	563	563	563	6 759	7 165	7 595
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		50 885	50 885	50 885	50 885	50 885	50 885	50 885	50 885	50 885	50 885	50 885	50 885	610 624	647 421	697 401
Other revenue		517	517	517	517	517	517	517	517	517	517	517	517	6 209	6 581	6 976
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		126 057	126 057	126 057	126 057	126 057	126 057	126 057	126 057	126 057	126 057	126 057	126 057	1 512 682	1 638 612	1 787 625
Expenditure By Type																
Employee related costs		32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	384 591	399 436	423 402
Remuneration of councillors		2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	26 021	27 582	29 237
Debt impairment		18 333	18 333	18 333	18 333	18 333	18 333	18 333	18 333	18 333	18 333	18 333	18 333	220 000	233 200	247 192
Depreciation & asset impairment		16 667	16 667	16 667	16 667	16 667	16 667	16 667	16 667	16 667	16 667	16 667	16 667	200 000	212 000	224 720
Finance charges		30 542	30 542	30 542	30 542	30 542	30 542	30 542	30 542	30 542	30 542	30 542	30 542	366 500	388 490	411 799
Bulk purchases		59 762	59 762	59 762	59 762	59 762	59 762	59 762	59 762	59 762	59 762	59 762	59 762	717 147	760 176	805 787
Other materials		2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	30 019	31 820	33 730
Contracted services		12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	147 647	147 303	156 310
Grants and subsidies		12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	153 718	148 400	157 304
Other expenditure		8 837	8 837	8 837	8 837	8 837	8 837	8 837	8 837	8 837	8 837	8 837	8 837	106 047	112 681	119 719
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	195 974	2 351 691	2 461 089	2 609 200
Surplus/(Deficit)		(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(69 917)	(839 009)	(822 477)	(821 575)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18 064	18 064	18 064	18 064	18 064	18 064	18 064	18 064	18 064	18 064	18 064	18 064	216 763	260 685	245 984
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(51 854)	(622 246)	(561 792)	(575 591)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		1 528	1 094	11 029	11 029	11 029	11 029	11 029	11 029	11 029	11 029	11 029	30 465	132 352	140 293	148 711
Service charges - electricity revenue		12 602	10 672	20 839	10 900	25 007	25 007	25 007	25 007	25 007	25 007	25 007	20 007	250 069	265 073	280 978
Service charges - water revenue		897	447	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	9 057	41 606	44 103	46 749
Service charges - sanitation revenue		495	338	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	4 880	22 853	24 224	25 677
Service charges - refuse		379	321	1 728	1 728	1 728	1 728	1 728	1 728	1 728	1 728	1 728	4 486	20 741	21 985	23 304
Rental of facilities and equipment		49	87	87	87	87	87	87	87	87	87	87	125	1 045	1 108	1 175
Interest earned - external investments		-	179	179	179	179	179	179	179	179	179	179	359	2 152	2 281	2 418
Interest earned - outstanding debtors		-	-	-	-	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	17 437	18 483	19 592
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18	394	394	394	394	394	394	394	394	394	394	770	4 731	5 015	5 316
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		-	226 345	4 200	-	2 735	195 420	-	1 822	178 102	-	-	2 000	610 624	647 421	697 401
Other revenue		30 481	3 998	18 466	2 493	517	517	517	517	517	517	517	(52 851)	6 209	6 581	6 976
Cash Receipts by Source		46 451	243 875	62 295	32 183	49 229	241 914	46 494	48 316	224 596	46 494	46 494	21 478	1 109 820	1 176 568	1 258 297
Other Cash Flows by Source																
Transfers receipts - capital		-	9 979	18 374	37 800	24 500	48 829	14 702	13 750	48 829	-	-	-	216 763	260 685	245 984
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		696	341	(9 277)	41 614	-	-	-	-	-	-	-	(33 374)	-	-	-
Total Cash Receipts by Source		47 147	254 195	71 392	111 597	73 729	290 743	61 196	62 066	273 425	46 494	46 494	(11 896)	1 326 583	1 437 253	1 504 281
Cash Payments by Type																
Employee related costs		20 372	103 987	46 050	32 049	32 049	32 049	32 049	32 049	32 049	32 049	32 049	(42 213)	384 591	407 667	432 127
Remuneration of councillors		1 390	1 390	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	3 724	26 021	27 582	29 237
Finance charges		-	124	112	132	153	153	153	153	153	153	153	396	1 833	1 942	2 059
Bulk purchases - Electricity		-	-	4 775	8 207	11 349	5 001	5 001	5 001	5 001	5 001	5 001	95 703	150 042	265 000	265 000
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	2 502	7 505	30 019	31 820	33 730
Contracted services		3 875	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	12 304	20 732	147 647	156 506	165 896
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		1 847	246	196	12 810	12 810	12 810	12 810	12 810	12 810	12 810	12 810	48 950	153 718	162 941	172 718
Other expenditure		26 270	22 280	6 167	53 679	2 447	2 447	2 447	2 447	2 447	2 447	2 447	(19 480)	106 047	112 410	119 155
Cash Payments by Type		53 755	140 332	74 274	123 851	75 782	69 434	69 434	69 434	69 434	69 434	69 434	115 317	999 918	1 165 869	1 219 921
Other Cash Flows/Payments by Type																
Capital assets		-	12 603	-	22 438	19 030	19 030	19 030	19 030	19 030	19 030	19 030	60 110	228 364	252 071	236 685
Repayment of borrowing		-	-	-	-	3 000	-	-	-	-	-	-	3 000	6 000	4 500	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		53 755	152 935	74 274	146 289	94 813	91 465	88 465	88 465	88 465	88 465	88 465	178 428	1 234 282	1 422 439	1 456 606
NET INCREASE/(DECREASE) IN CASH HELD		(6 608)	101 260	(2 882)	(34 692)	(21 084)	199 278	(27 269)	(26 399)	184 960	(41 971)	(41 971)	(190 323)	92 301	14 814	47 676
Cash/cash equivalents at the month/year beginning:		12 226	5 618	106 878	103 996	69 304	48 220	247 499	220 230	193 831	378 791	336 821	294 850	12 226	104 527	119 341
Cash/cash equivalents at the month/year end:		5 618	106 878	103 996	69 304	48 220	247 499	220 230	193 831	378 791	336 821	294 850	104 527	104 527	119 341	167 016

2.6. ADJUSTMENT BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS

The Service Delivery Budget Implementation Plan (SDBIP) will be approved by the Executive Mayor after the approval of the adjustment budget.

2.7. CAPITAL EXPENDITURE DETAILS

LIST OF PROJECTS	SOURCE OF FUNDING	ORIGINAL BUDGET YEAR 2019/20	ADD/-REDUCE	ADJUSTMENT BUDGET	BUDGET YEAR+1 2020/21	BUDGET YEAR+2 2021/22
COMMUNITY FACILITY PROJECTS		23 230 643	-217 115	23 013 528	2 672 744	7 950 000
Intabazwe/Harrismith: New Commuter infrastructure facility (MIS:264316)	MIG	217 115	-217 115	-	-	-
Phuthadijhaba/Qwaqwa: New taxi facility - phase 1 (MIS:226018)	MIG	4 476 703	-	4 476 703	-	-
Kestell/Tholong: Construction of a new taxi facility (MIS:255150)	MIG	7 748 973	-	7 748 973	1 082 478	-
Harrismith/Tshiame B: Construction of a new taxi facility (MIS:255146)	MIG	10 787 852	-	10 787 852	1 590 266	-
Phuthadijhaba: Upgrading of Town Hall (MIS:269245)	MIG	-	-	-	-	7 950 000
SPORTS AND RECREATIONAL FACILITIES		7 398 519	-	7 398 519	7 752 825	8 369 280
Intabazwe: Upgrading of recreational and sports facilities at Intabazwe Stadium (MIS:264315)	MIG	6 098 519	-	6 098 519	2 026 334	-
Qwaqwa: Upgrading of Charles Mopedi Stadium - Phase 1	MIG	1 300 000	-	1 300 000	5 726 491	3 973 509
Upgrade of Platberg Stadium Phase 1	MIG	-	-	-	-	4 395 771
ROADS PROJECTS		46 583 571	-3 500 000	43 083 571	12 937 414	23 470 048
Intabazwe Ext:3 Paved Roads Phase 3		-	-	-		14 160 048
Namahadi: Construction of 5km paved roads and storm water phase 2 (MIS:240386)	MIG	2 537 969	-	2 537 969	1 053 079	-
Tshiame: Construction of 4.5km paved roads and storm water drainage phase 3 (MIS:240998)	MIG	12 252 714	-	12 252 714	915 237	-
Phuthadijhaba: Upgrading of 1km paved road Motebang - phase 1 (MIS:276324)	MIG	11 417 965	-	11 417 965	9 769 098	1 210 000
Monontsha:Construction of footbridge	MIG	-	-	-	-	8 100 000
Intabazwe/Harrismith: Ext 3 New Surface Road Phase 1 (MIS: 190544)	MIG	13 374 922	-	13 374 922	1 200 000	-
Yellow fleet (Plant & Machinery)	OWN SOURCE	7 000 000	-3 500 000	3 500 000	-	-
ELECTRICITY PROJECTS		19 200 000	8 800 000	28 000 000	49 898 000	35 552 000
Upgrading of E-Ross Substation- Phase 1	DOE	19 200 000	-200 000	19 000 000	38 400 000	35 000 000
Maluti-a-Phofung: High mast lights in 4 towns (Phase 2)	MIG	-		-	11 498 000	552 000
Transformers	OWN SOURCE	-	9 000 000	9 000 000	-	-

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

LIST OF PROJECTS	SOURCE OF FUNDING	ORIGINAL BUDGET YEAR 2019/20	ADD/-REDUCE	ADJUSTMENT BUDGET	BUDGET YEAR+1 2020/21	BUDGET YEAR+2 2021/22
WATER PROJECTS		72 968 433	8 000 000	80 968 433	142 436 827	97 585 780
Kestel Bulk line	WSIG	35 000 000	-	35 000 000	50 000 000	25 000 000
Intabazwe/Harrismith: Rectification of water supply pipeline (MIS:278789)	MIG	1 222 093	-	1 222 093		
Intabazwe Ext. 3: Construction of Internal Water Reticulation with Meters for 1370 erven (MIS:289954)	MIG	6 027 821	-	6 027 821	22 994 479	9 824 545
Matebeleng: Construction of 3ML Reservoir	MIG	3 764 399	-	3 764 399	8 145 000	1 090 601
Hlatseng: Construction of Water Network and supply line for 200 stands	MIG	5 011 678	-	5 011 678	639 811	
Mphatlalatsane: Construction of Water Network and supply line for 500 stands	MIG	7 031 639	-	7 031 639	7 742 336	1 193 429
Wilge: Construction of a 6ML Reservoir (MIS:295774)	MIG	8 030 803	-	8 030 803	15 038 487	2 529 934
Monontsha: Construction of a Water Network and supply line for 500 stands - Phase 1	MIG	6 880 000	-	6 880 000	12 617 813	1 811 272
Chris Hani Park: Water Reticulation 500 Stands	MIG	-	-	-	10 046 555	6 953 445
Thaba Bosiu: Construction of 16km Water Pipeline	MIG	-	-	-	9 507 752	20 350 717
Upgrading of water pump stations	MIG	-	-	-	5 704 593	17 350 081
Construction 4ML Reservoir in Qholaqwe	MIG	-	-	-	-	11 481 756
Water project - Fika patso	OWN SOURCE		8 000 000	8 000 000	-	-
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		46 660 799	-	46 660 799	36 372 939	63 757 692
Harrismith/Intabazwe-Ext3: Construction of sewer outfall line and rising main (MIS:236415)	MIG	1 608 297	-	1 608 297	-	-
Thabong: Construction of sewer reticulation network to 1209 stands (MIS:264287)	MIG	1 673 347	-	1 673 347	700 411	-
Bluegumbosch: Construction of sewer reticulation network to 2367 stands - phase 1 (MIS:264308)	MIG	1 224 259	-	1 224 259	933 826	-
Khotsong: Construction of sewer reticulation network to 510 stands (MIS:264119)	MIG	361 266	-	361 266	-	-
Intabazwe Ext. 3: Construction of Waterborne Sewer Network for 1020 erven	MIG	7 000 000	-	7 000 000	12 079 830	9 422 716
Namahadi: Construction of sewer reticulation network for 904 erven Harankopane (MIS:285520)	MIG	10 810 521	-	10 810 521	9 080 664	1 244 096
Qwaqwa: Construction of 3500 VIP Toilets - Phase 12A	MIG	23 983 108	-	23 983 108	6 959 763	1 904 000
Qwaqwa: Construction of 3500 VIP Toilets - Phase 12B	MIG	-	-	-	-	17 461 879
Namahadi: Construction of sewer reticulation network for 400 erven Phase 2	MIG	-	-	-	-	13 725 000
Refurbishment of Sewer Pump Stations	MIG	-	-	-	6 618 446	20 000 000

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

LIST OF PROJECTS	SOURCE OF FUNDING	ORIGINAL BUDGET YEAR 2019/20	ADD/-REDUCE	ADJUSTMENT BUDGET	BUDGET YEAR+1 2020/21	BUDGET YEAR+2 2021/22
FIXED ASSETS		13 939 514	-3 519 304	10 420 210	-	-
Executive and Council		3 804 435	295 565	4 100 000	-	-
Computer & equipment	OWN SOURCE	1 500 000	-	1 500 000	-	-
Vehicles	OWN SOURCE	-	2 000 000	2 000 000	-	-
Machinery & equipment (including jojo tanks)	OWN SOURCE	500 000	-100 000	400 000	-	-
Furniture & fittings - environmental	OWN SOURCE	1 500 000	-1 500 000	-	-	-
Infrastructure Upgrade - Hardware	OWN SOURCE	304 435	-104 435	200 000	-	-
Finance and administration		10 135 079	-3 814 869	6 320 210	-	-
Refurbishment Projects	OWN SOURCE	2 890 209	-	2 890 209	-	-
Equipment Other	OWN SOURCE	152 358	-152 358	-	-	-
Plant And Machinery	OWN SOURCE	963 403	-463 403	500 000	-	-
Furniture & Fitting	OWN SOURCE	180 329	-130 329	50 000	-	-
Office Equipment	OWN SOURCE	38 082	-38 082	-	-	-
Computers	OWN SOURCE	130 278	-30 278	100 000	-	-
Motor Vehicles	OWN SOURCE	5 780 419	-3 000 419	2 780 000	-	-
TOTAL CAPITAL BUDGET - Excl. PMU		229 981 479	9 563 581	239 545 060	252 070 750	236 684 800

FUNDING SOURCE	FINAL BUDGET YEAR 2019/20	ADD/-REDUCE	ADJUSTMENT BUDGET	BUDGET YEAR+1 2020/21	BUDGET YEAR+2 2021/22
MUNICIPAL INFRASTRUCTURE GRANT (MIG) - excl. PMU	154 841 965	-217 115	154 624 850	163 670 750	176 684 800
INTEGRATED ELECTRIFICATION PROGRAMME (INEP- DOE)	19 200 000	-200 000	19 000 000	38 400 000	35 000 000
WATER SERVICES INFRASTRUCTURE GRANT (WSIG)	35 000 000	-	35 000 000	50 000 000	25 000 000
INTERNALLY GENERATED FUNDING	20 939 514	9 980 696	30 920 210	-	-
TOTAL	229 981 479	9 563 581	239 545 060	252 070 750	236 684 800

2.8. ADJUSTMENT BUDGET OF MUNICIPAL ENTITIES**- Table E1 Adjustments Budget Summary -**

Description	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted 1	Downward adjusts 2	Parent muni. 3	Unfore. Unavoid. 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G		
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	100	-	-	-	-	-	-	100	106	112
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-
Other own revenue	236 285	-	-	-	-	(10 938)	(10 938)	225 346	238 867	253 199
Total Revenue (excluding capital transfers and contributions)	236 385	-	-	-	-	(10 938)	(10 938)	225 446	238 973	253 312
Employee costs	141 819	-	-	-	-	(5 019)	(5 019)	136 800	145 009	153 709
Remuneration of Board Members	-	-	-	-	-	-	-	-	-	-
Depreciation and debt impairment	5 026	-	-	-	-	(2 000)	(2 000)	3 026	3 207	3 400
Finance charges	566	-	-	-	-	-	-	566	600	636
Materials and bulk purchases	18 791	-	-	-	-	-	-	18 791	19 918	21 114
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 743	-	-	-	-	-	-	59 743	63 327	67 127
Total Expenditure	225 945	-	-	-	-	(7 019)	(7 019)	218 926	232 062	245 985
Surplus/(Deficit)	10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
Transfers recognised - capital	-	-	-	-	-	-	(1 099)	(1 099)	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	1 099	1 099	-	-
Surplus/(Deficit) after capital transfers & contributions	10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
Taxation	-	-	-	-	-	-	3 919	3 919	-	-
Surplus/ (Deficit) for the year	10 440	-	-	-	-	(3 919)	(3 919)	14 872	6 912	7 326
Capital expenditure & funds sources										
Capital expenditure	10 440	-	-	-	-	(3 919)	(3 919)	6 520	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 440	-	-	-	-	(3 919)	(3 919)	(3 919)	-	-
Total sources of capital funds	10 440	-	-	-	-	(3 919)	(3 919)	(3 919)	-	-
Financial position										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	10 440	-	-	-	-	10 440	10 440	20 879	11 448	11 792
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	23 891	-	-	-	-	23 891	23 891	47 781	26 199	26 490
Cash flows										
Net cash from (used) operating	10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
Net cash from (used) investing	(10 440)	-	-	-	-	3 919	3 919	(6 520)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	(0)	(0)	(0)	6 912	14 238

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20
- Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) -

Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
Description	Ref	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
		A	A1	B	C	D	E	F	G		
R thousands											
Revenue By Source											
Property rates								-	-		
Service charges - electricity revenue								-	-		
Service charges - water revenue								-	-		
Service charges - sanitation revenue								-	-		
Service charges - refuse revenue								-	-		
Rental of facilities and equipment								-	-		
Interest earned - external investments	100							-	100	106	112
Interest earned - outstanding debtors								-	-		
Dividends received								-	-		
Fines, penalties and forfeits								-	-		
Licences and permits								-	-		
Agency services								-	-		
Transfers and subsidies								-	-		
Other revenue	236 285						(10 938)	(10 938)	225 346	238 867	253 199
Gains on disposal of PPE								-	-		
Total Revenue (excluding capital transfers and contributions)		236 385	-	-	-	-	(10 938)	(10 938)	225 446	238 973	253 312
Expenditure By Type											
Employee related costs	141 819						(5 019)	(5 019)	136 800	145 009	153 709
Remuneration of Directors								-	-	-	-
Debt impairment	-							-	-	-	-
Depreciation & asset impairment	5 026						(2 000)	(2 000)	3 026	3 207	3 400
Finance charges	566							-	566	600	636
Bulk purchases	3 011							-	3 011	3 192	3 383
Other materials	15 780							-	15 780	16 727	17 730
Contracted services	21 189							-	21 189	22 460	23 808
Transfers and subsidies								-	-	-	-
Other expenditure	38 554							-	38 554	40 867	43 319
Loss on disposal of PPE	-							-	-	-	-
Total Expenditure		225 945	-	-	-	-	(7 019)	(7 019)	218 926	232 062	245 985
Surplus/(Deficit)		10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
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)								-	-		
Surplus/(Deficit) before taxation		10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
Taxation								-	-		
Surplus/ (Deficit) for the year		10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

- Table E3 Adjustments Capital Expenditure Budget by asset class and funding -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G	
Computer Equipment		435	-	-	-	-	(135)	(135)	300	-
Computer Equipment		435	-	-	-	-	(135)	(135)	300	-
Furniture and Office Equipment		218	-	-	-	-	(168)	(168)	50	-
Furniture and Office Equipment		218	-	-	-	-	(168)	(168)	50	-
Machinery and Equipment		4 006	-	-	-	-	(616)	(616)	3 390	-
Machinery and Equipment		4 006	-	-	-	-	(616)	(616)	3 390	-
Transport Assets		5 780	-	-	-	-	(3 000)	(3 000)	2 780	-
Transport Assets		5 780	-	-	-	-	(3 000)	(3 000)	2 780	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	1	10 440	-	-	-	-	(3 919)	(3 919)	6 520	-

- Table E4 Adjustments Budget - Financial Position -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G	
ASSETS										
Current assets										
Cash	1							-	-	
Call investment deposits	1							-	-	
Consumer debtors								-	-	
Other debtors								-	-	
Current portion of long-term receivables								-	-	
Inventory								-	-	
Total current assets		-	-	-	-	-	-	-	-	-
Non current assets										
Long-term receivables								-	-	
Investments								-	-	
Investment property								-	-	
Investment in Associate								-	-	
Property, plant and equipment		10 440					10 440	10 440	20 879	11 448
Biological								-	-	
Intangible								-	-	
Other non-current assets								-	-	
Total non current assets		10 440	-	-	-	-	10 440	10 440	20 879	11 448
TOTAL ASSETS		10 440	-	-	-	-	10 440	10 440	20 879	11 448
LIABILITIES										
Current liabilities										
Bank overdraft	1							-	-	
Borrowing								-	-	
Consumer deposits								-	-	
Trade and other payables								-	-	
Provisions								-	-	
Total current liabilities		-	-	-	-	-	-	-	-	-
Non current liabilities										
Borrowing								-	-	
Provisions								-	-	
Total non current liabilities		-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-
NET ASSETS	2	10 440	-	-	-	-	10 440	10 440	20 879	11 448
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		23 891					23 891	23 891	47 781	26 199
Reserves								-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	23 891	-	-	-	-	23 891	23 891	47 781	26 199

- Table E5 Adjustments Budget - Cash Flows -

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates								-	-		
Service charges								-	-		
Other revenue		236 385					(10 938)	(10 938)	225 446	238 973	253 312
Government - operating								-	-		
Government - capital								-	-		
Interest								-	-		
Dividends								-	-		
Payments											
Suppliers and employees		(225 945)					7 019	7 019	(218 926)	(232 062)	(245 985)
Finance charges								-	-		
Dividends paid								-	-		
Transfers and Grants								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 440	-	-	-	-	(3 919)	(3 919)	6 520	6 912	7 326
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-	-		
Decrease (Increase) in non-current debtors								-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments								-	-		
Payments											
Capital assets		(10 440)					3 919	3 919	(6 520)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 440)	-	-	-	-	3 919	3 919	(6 520)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-	-		
Borrowing long term/refinancing								-	-		
Increase (decrease) in consumer deposits								-	-		
Payments											
Repayment of borrowing								-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		0	-	-	-	-	(0)	(0)	0	6 912	7 326
Cash/cash equivalents at the year begin:	8	(0)	-	-	-	-	-	-	-	0	6 912
Cash/cash equivalents at the year end:	8	-	-	-	-	-	(0)	(0)	0	6 912	14 238

2.9. CONSOLIDATED ADJUSTMENT BUDGET TABLES

FS194 Maluti-a-Phofung - Table B1 Consolidated Adjustments Budget Summary -

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	189 074	-	-	-	-	-	-	-	189 074	200 418	212 444
Service charges	537 621	-	-	-	-	-	132 917	132 917	670 539	745 781	830 089
Investment revenue	3 174	-	-	-	-	-	-	-	3 174	3 364	3 566
Transfers recognised - operational	608 624	-	-	-	-	2 000	-	2 000	610 624	647 421	697 401
Other own revenue	275 656	-	-	-	-	-	(10 938)	(10 938)	264 718	280 601	297 437
Total Revenue (excluding capital transfers and contributions)	1 614 149	-	-	-	-	2 000	121 979	123 979	1 738 129	1 877 586	2 040 937
Employee costs	537 138	-	-	-	-	-	(15 746)	(15 746)	521 392	544 445	577 111
Remuneration of councillors	26 021	-	-	-	-	-	-	-	26 021	27 582	29 237
Depreciation & asset impairment	505 026	-	-	-	-	-	(302 000)	(302 000)	203 026	215 207	228 120
Finance charges	367 066	-	-	-	-	-	-	-	367 066	389 090	412 436
Materials and bulk purchases	1 030 810	-	-	-	-	-	(264 852)	(264 852)	765 958	811 915	860 630
Transfers and grants	154 718	-	-	-	-	-	(1 000)	(1 000)	153 718	148 400	157 304
Other expenditure	867 679	-	-	-	-	-	(334 243)	(334 243)	533 437	556 512	590 348
Total Expenditure	3 488 458	-	-	-	-	-	(917 841)	(917 841)	2 570 617	2 693 151	2 855 186
Surplus/(Deficit)	(1 874 309)	-	-	-	-	2 000	1 039 820	1 041 820	(832 488)	(815 566)	(814 249)
Transfers recognised - capital	216 963	-	-	-	-	-	(200)	(200)	216 763	260 685	245 984
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)
Capital expenditure & funds sources											
Capital expenditure	229 981	-	-	-	-	-	9 563	9 563	239 545	252 071	236 685
Transfers recognised - capital	209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 940	-	-	-	-	-	9 981	9 981	30 920	-	-
Total sources of capital funds	229 981	-	-	-	-	-	9 564	9 564	239 545	252 071	236 685
Financial position											
Total current assets	649 397	-	-	-	-	-	80 000	80 000	729 397	553 160	366 350
Total non current assets	3 736 870	-	-	-	-	-	-	-	3 736 870	3 961 082	4 198 747
Total current liabilities	3 012 636	-	-	-	-	-	37 500	37 500	3 050 136	3 193 395	3 384 998
Total non current liabilities	81 579	-	-	-	-	-	2 666	2 666	84 245	89 299	94 657
Community wealth/Equity	1 292 051	-	-	-	-	-	39 834	39 834	1 331 885	1 231 548	1 085 441
Cash flows											
Net cash from (used) operating	217 416	-	-	-	-	-	122 339	122 339	339 756	285 261	299 069
Net cash from (used) investing	(211 383)	-	-	-	-	-	(23 371)	(23 371)	(234 754)	(252 071)	(236 685)
Net cash from (used) financing	(4 500)	-	-	-	-	-	(1 500)	(1 500)	(6 000)	(4 500)	-
Cash/cash equivalents at the year end	6 533	-	-	-	-	-	104 694	104 694	111 228	139 918	202 302
Cash backing/surplus reconciliation											
Cash and investments available	9 813	-	-	-	-	-	-	-	9 813	10 402	11 026
Application of cash and investments	2 647 241	-	-	-	-	-	(59 888)	(59 888)	2 587 353	2 853 033	3 164 487
Balance - surplus (shortfall)	(2 637 428)	-	-	-	-	-	59 888	59 888	(2 577 541)	(2 842 631)	(3 153 462)
Asset Management											
Asset register summary (WDV)	3 728 260	-	-	-	-	-	-	-	3 728 260	3 951 955	4 189 073
Depreciation & asset impairment	505 026	-	-	-	-	-	(302 000)	(302 000)	203 026	215 207	228 120
Renewal and Upgrading of Existing Assets	500	-	-	-	-	-	(500)	(500)	-	-	-
Repairs and Maintenance	98 906	-	-	-	-	-	(16 500)	(16 500)	82 406	87 340	92 581
Free services											
Cost of Free Basic Services provided	30 111	-	-	-	-	-	-	-	30 111	32 772	35 703
Revenue cost of free services provided	1 200 662	-	-	-	-	-	-	-	1 200 662	1 272 702	1 349 064
Households below minimum service level											
Water:	13	-	-	-	-	-	-	-	13	13	13
Sanitation/sewage:	3	-	-	-	-	-	-	-	3	3	3
Energy:	8	-	-	-	-	-	-	-	8	8	8
Refuse:	87	-	-	-	-	-	-	-	87	87	87

FS194 Maluti-a-Phofung - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		1 057 690	-	-	-	-	2 000	(10 938)	(8 938)	1 048 752	1 118 278	1 196 509
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 057 690	-	-	-	-	2 000	(10 938)	(8 938)	1 048 752	1 118 278	1 196 509
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		42 297	-	-	-	-	-	-	-	42 297	23 024	29 674
Community and social services		24 471	-	-	-	-	-	-	-	24 471	4 217	9 587
Sport and recreation		8 307	-	-	-	-	-	-	-	8 307	8 716	9 390
Public safety		7 497	-	-	-	-	-	-	-	7 497	7 947	8 424
Housing		2 022	-	-	-	-	-	-	-	2 022	2 144	2 272
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		48 577	-	-	-	-	-	-	-	48 577	22 458	33 730
Planning and development		855	-	-	-	-	-	-	-	855	906	961
Road transport		47 722	-	-	-	-	-	-	-	47 722	21 552	32 769
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		682 549	-	-	-	-	-	132 717	132 717	815 266	974 511	1 027 008
Energy sources		386 442	-	-	-	-	-	132 717	132 717	519 160	615 077	674 203
Water management		156 181	-	-	-	-	-	-	-	156 181	230 642	191 084
Waste water management		92 366	-	-	-	-	-	-	-	92 366	84 821	115 112
Waste management		47 559	-	-	-	-	-	-	-	47 559	43 971	46 609
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 831 112	-	-	-	-	2 000	121 779	123 779	1 954 892	2 138 271	2 286 921
Expenditure - Functional												
Governance and administration		1 960 271	-	-	-	-	-	(615 696)	(615 696)	1 344 575	1 414 702	1 499 862
Executive and council		616 649	-	-	-	-	-	(299 661)	(299 661)	316 988	336 008	356 168
Finance and administration		1 337 272	-	-	-	-	-	(316 035)	(316 035)	1 021 237	1 071 963	1 136 558
Internal audit		6 350	-	-	-	-	-	-	-	6 350	6 731	7 135
Community and public safety		129 820	-	-	-	-	-	(6 519)	(6 519)	123 301	128 155	135 845
Community and social services		19 578	-	-	-	-	-	(601)	(601)	18 977	19 798	20 986
Sport and recreation		41 795	-	-	-	-	-	(950)	(950)	40 845	43 084	45 669
Public safety		64 158	-	-	-	-	-	(4 968)	(4 968)	59 190	60 833	64 483
Housing		4 289	-	-	-	-	-	-	-	4 289	4 441	4 707
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		82 872	-	-	-	-	-	(11 720)	(11 720)	71 152	75 250	79 933
Planning and development		24 981	-	-	-	-	-	(6 820)	(6 820)	18 161	19 251	20 406
Road transport		57 891	-	-	-	-	-	(4 900)	(4 900)	52 991	55 999	59 527
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1 310 814	-	-	-	-	-	(283 591)	(283 591)	1 027 223	1 070 417	1 134 642
Energy sources		1 105 044	-	-	-	-	-	(277 123)	(277 123)	827 922	874 947	927 444
Water management		59 615	-	-	-	-	-	(5 019)	(5 019)	54 596	57 872	61 345
Waste water management		58 170	-	-	-	-	-	-	-	58 170	61 660	65 359
Waste management		87 986	-	-	-	-	-	(1 450)	(1 450)	86 536	75 938	80 494
Other		4 680	-	-	-	-	-	(315)	(315)	4 365	4 627	4 905
Total Expenditure - Functional	3	3 488 458	-	-	-	-	-	(917 841)	(917 841)	2 570 617	2 693 151	2 855 186
Surplus/ (Deficit) for the year		(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)

FS194 Maluti-a-Phofung - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		530	-	-	-	-	-	-	-	530	562	596
Vote 4 - Financial Services		1 057 160	-	-	-	-	2 000	(10 938)	(8 938)	1 048 222	1 117 716	1 195 914
Vote 5 - Municipal Infrastructure		296 269	-	-	-	-	-	-	-	296 269	337 015	338 965
Vote 6 - Community Services		71 394	-	-	-	-	-	-	-	71 394	47 514	55 482
Vote 7 - Public Safety & Transport		7 497	-	-	-	-	-	-	-	7 497	7 947	8 424
Vote 8 - Sports, Arts, Parks, Culture		8 307	-	-	-	-	-	-	-	8 307	8 716	9 390
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		2 658	-	-	-	-	-	-	-	2 658	2 818	2 987
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		855	-	-	-	-	-	-	-	855	906	961
Vote 13 - Electricity Department		386 442	-	-	-	-	-	132 717	132 717	519 160	615 077	674 203
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 831 112	-	-	-	-	2 000	121 779	123 779	1 954 892	2 138 271	2 286 921
Expenditure by Vote	1											
Vote 1 - Legislative Authority		548 299	-	-	-	-	-	(299 290)	(299 290)	249 009	263 950	279 787
Vote 2 - Office Of The Municipal Manager		31 396	-	-	-	-	-	(80)	(80)	31 316	33 195	35 187
Vote 3 - Corporate Services		115 569	-	-	-	-	-	(11 200)	(11 200)	104 369	110 062	116 665
Vote 4 - Financial Services		1 185 480	-	-	-	-	-	(302 926)	(302 926)	882 554	926 657	981 469
Vote 5 - Municipal Infrastructure		58 981	-	-	-	-	-	(4 600)	(4 600)	54 381	57 473	61 089
Vote 6 - Community Services		106 992	-	-	-	-	-	(1 751)	(1 751)	105 240	95 447	101 174
Vote 7 - Public Safety & Transport		108 159	-	-	-	-	-	(6 268)	(6 268)	101 891	104 969	112 332
Vote 8 - Sports, Arts, Parks, Culture		42 987	-	-	-	-	-	(950)	(950)	42 037	44 347	47 008
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		13 352	-	-	-	-	-	(2 855)	(2 855)	10 497	11 127	11 794
Vote 10 - Hunan Settlements		10 906	-	-	-	-	-	(1 500)	(1 500)	9 406	9 864	10 456
Vote 11 - Idp, Pms Department		2 614	-	-	-	-	-	(60)	(60)	2 554	2 708	2 870
Vote 12 - Spatial Development, Planning & Traditional Affairs		14 808	-	-	-	-	-	(4 220)	(4 220)	10 588	11 223	11 896
Vote 13 - Electricity Department		1 105 044	-	-	-	-	-	(277 123)	(277 123)	827 922	874 947	927 444
Vote 14 - Maluti Water		143 871	-	-	-	-	-	(5 019)	(5 019)	138 852	147 184	156 015
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 488 458	-	-	-	-	-	(917 841)	(917 841)	2 570 617	2 693 151	2 855 186
Surplus/ (Deficit) for the year	2	(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)

FS194 Maluti-a-Phofung - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	4	5	6	7	8	9	10		
Revenue By Source												
Property rates	2	189 074	-	-	-	-	-	-	-	189 074	200 418	212 444
Service charges - electricity revenue	2	367 221	-	-	-	-	-	132 917	132 917	500 139	565 157	638 627
Service charges - water revenue	2	83 213	-	-	-	-	-	-	-	83 213	88 205	93 498
Service charges - sanitation revenue	2	45 705	-	-	-	-	-	-	-	45 705	48 448	51 355
Service charges - refuse revenue	2	41 482	-	-	-	-	-	-	-	41 482	43 971	46 609
Rental of facilities and equipment		1 494							-	1 494	1 583	1 678
Interest earned - external investments		3 174							-	3 174	3 364	3 566
Interest earned - outstanding debtors		24 910							-	24 910	26 405	27 989
Dividends received									-	-	-	-
Fines, penalties and forfeits		6 759							-	6 759	7 165	7 595
Licences and permits									-	-	-	-
Agency services									-	-	-	-
Transfers and subsidies		608 624					2 000		2 000	610 624	647 421	697 401
Other revenue	2	242 493	-	-	-	-	-	(10 938)	(10 938)	231 555	245 448	260 175
Gains on disposal of PPE									-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 614 149	-	-	-	-	2 000	121 979	123 979	1 738 129	1 877 586	2 040 937
Expenditure By Type												
Employee related costs		537 138	-	-	-	-	-	(15 746)	(15 746)	521 392	544 445	577 111
Remuneration of councillors		26 021							-	26 021	27 582	29 237
Debt impairment		500 000						(280 000)	(280 000)	220 000	233 200	247 192
Depreciation & asset impairment		505 026	-	-	-	-	-	(302 000)	(302 000)	203 026	215 207	228 120
Finance charges		367 066							-	367 066	389 090	412 436
Bulk purchases		982 071	-	-	-	-	-	(261 913)	(261 913)	720 159	763 368	809 170
Other materials		48 739						(2 940)	(2 940)	45 799	48 547	51 460
Contracted services		189 349	-	-	-	-	-	(20 514)	(20 514)	168 835	169 763	180 117
Transfers and subsidies		154 718						(1 000)	(1 000)	153 718	148 400	157 304
Other expenditure		178 330	-	-	-	-	-	(33 729)	(33 729)	144 601	153 548	163 039
Loss on disposal of PPE									-	-	-	-
Total Expenditure		3 488 458	-	-	-	-	-	(917 841)	(917 841)	2 570 617	2 693 151	2 855 186
Surplus/(Deficit)		(1 874 309)	-	-	-	-	2 000	1 039 820	1 041 820	(832 488)	(815 566)	(814 249)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		216 963						(200)	(200)	216 763	260 685	245 984
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher									-	-	-	-
Transfers and subsidies - capital (in-kind - all)									-	-	-	-
Surplus/(Deficit) before taxation		(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)
Taxation									-	-	-	-
Surplus/(Deficit) after taxation		(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)
Attributable to minorities									-	-	-	-
Surplus/(Deficit) attributable to municipality		(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)
Share of surplus/ (deficit) of associate									-	-	-	-
Surplus/ (Deficit) for the year		(1 657 346)	-	-	-	-	2 000	1 039 620	1 041 620	(615 725)	(554 881)	(568 265)

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		304	-	-	-	-	-	(304)	(304)	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Infrastructure		152 838	-	-	-	-	-	4 500	4 500	157 338	190 547	139 467
Vote 6 - Community Services		23 231	-	-	-	-	-	(217)	(217)	23 013	2 673	7 950
Vote 7 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sports, Arts, Parks, Culture		7 399	-	-	-	-	-	-	-	7 399	7 753	8 369
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		19 200	-	-	-	-	-	(200)	(200)	19 000	38 400	35 000
Vote 14 - Maluti Water		1 464	-	-	-	-	-	(1 464)	(1 464)	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	204 436	-	-	-	-	-	2 314	2 314	206 750	239 373	190 786
Single-year expenditure to be adjusted	2											
Vote 1 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		1 500	-	-	-	-	-	-	-	1 500	-	-
Vote 3 - Corporate Services		500	-	-	-	-	-	100	100	600	-	-
Vote 4 - Financial Services		1 500	-	-	-	-	-	(1 500)	(1 500)	-	-	-
Vote 5 - Municipal Infrastructure		13 375	-	-	-	-	-	-	-	13 375	1 200	45 347
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety & Transport		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Vote 8 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	9 000	9 000	9 000	11 498	552
Vote 14 - Maluti Water		8 671	-	-	-	-	-	(2 350)	(2 350)	6 320	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		25 546	-	-	-	-	-	7 250	7 250	32 795	12 698	45 899
Total Capital Expenditure - Vote		229 981	-	-	-	-	-	9 563	9 563	239 545	252 071	236 685
Capital Expenditure - Functional												
Governance and administration		13 940	-	-	-	-	-	(3 519)	(3 519)	10 420	-	-
Executive and council		10 135	-	-	-	-	-	(3 815)	(3 815)	6 320	-	-
Finance and administration		3 804	-	-	-	-	-	296	296	4 100	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		30 629	-	-	-	-	-	(217)	(217)	30 412	10 426	16 319
Community and social services		23 231	-	-	-	-	-	(217)	(217)	23 013	2 673	7 950
Sport and recreation		7 399	-	-	-	-	-	-	-	7 399	7 753	8 369
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		46 584	-	-	-	-	-	(3 500)	(3 500)	43 084	12 937	23 470
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		46 584	-	-	-	-	-	(3 500)	(3 500)	43 084	12 937	23 470
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		138 829	-	-	-	-	-	16 800	16 800	155 629	228 708	196 895
Energy sources		19 200	-	-	-	-	-	8 800	8 800	28 000	49 898	35 552
Water management		72 968	-	-	-	-	-	8 000	8 000	80 968	142 437	97 586
Waste water management		46 661	-	-	-	-	-	-	-	46 661	36 373	63 758
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	229 981	-	-	-	-	-	9 563	9 563	239 545	252 071	236 685
Funded by:												
National Government		209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	209 042	-	-	-	-	-	(417)	(417)	208 625	252 071	236 685
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		20 940	-	-	-	-	-	9 981	9 981	30 920	-	-
Total Capital Funding		229 981	-	-	-	-	-	9 564	9 564	239 545	252 071	236 685

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20
FS194 Maluti-a-Phofung - Table B6 Consolidated Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		9 726							-	9 726	10 309	10 928
Call investment deposits	1	87	-	-	-	-	-	-	-	87	92	98
Consumer debtors	1	350 888	-	-	-	-	-	80 000	80 000	430 888	236 742	30 946
Other debtors		277 168							-	277 168	293 798	311 426
Current portion of long-term receivables		1 976							-	1 976	2 095	2 220
Inventory		9 551							-	9 551	10 124	10 731
Total current assets		649 397	-	-	-	-	-	80 000	80 000	729 397	553 160	366 350
Non current assets												
Long-term receivables		5 574							-	5 574	5 908	6 263
Investments		-							-	-	-	-
Investment property		54 498							-	54 498	57 768	61 234
Investment in Associate		0							-	0	-	-
Property, plant and equipment	1	3 673 762	-	-	-	-	-	-	-	3 673 762	3 894 188	4 127 839
Biological		-							-	-	-	-
Intangible		2 147							-	2 147	2 276	2 412
Other non-current assets		889							-	889	942	999
Total non current assets		3 736 870	-	-	-	-	-	-	-	3 736 870	3 961 082	4 198 747
TOTAL ASSETS		4 386 267	-	-	-	-	-	80 000	80 000	4 466 267	4 514 242	4 565 097
LIABILITIES												
Current liabilities												
Bank overdraft									-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		12 838							-	12 838	13 608	14 425
Trade and other payables		2 999 799	-	-	-	-	-	37 500	37 500	3 037 299	3 179 786	3 370 574
Provisions									-	-	-	-
Total current liabilities		3 012 636	-	-	-	-	-	37 500	37 500	3 050 136	3 193 395	3 384 998
Non current liabilities												
Borrowing	1	6 634	-	-	-	-	-	2 666	2 666	9 300	9 858	10 449
Provisions	1	74 945	-	-	-	-	-	-	-	74 945	79 441	84 208
Total non current liabilities		81 579	-	-	-	-	-	2 666	2 666	84 245	89 299	94 657
TOTAL LIABILITIES		3 094 216	-	-	-	-	-	40 166	40 166	3 134 381	3 282 694	3 479 656
NET ASSETS	2	1 292 051	-	-	-	-	-	39 834	39 834	1 331 885	1 231 548	1 085 441
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 292 051	-	-	-	-	-	39 834	39 834	1 331 885	1 231 548	1 085 441
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 292 051	-	-	-	-	-	39 834	39 834	1 331 885	1 231 548	1 085 441

FS194 Maluti-a-Phofung - Table B7 Consolidated Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		94 537						37 815	37 815	132 352	140 293	148 711
Service charges		310 526						24 743	24 743	335 269	355 386	376 709
Other revenue		152 654						84 678	84 678	237 332	251 572	266 666
Government - operating	1	608 624						2 000	2 000	610 624	647 421	697 401
Government - capital	1	216 963						(200)	(200)	216 763	260 685	245 984
Interest		7 928						11 730	11 730	19 659	20 838	22 089
Dividends									-	-		
Payments												
Suppliers and employees		(1 001 568)						(55 122)	(55 122)	(1 056 690)	(1 226 047)	(1 283 710)
Finance charges		(48 473)						46 638	46 638	(1 835)	(1 945)	(2 062)
Transfers and Grants	1	(123 774)						(29 944)	(29 944)	(153 718)	(162 941)	(172 718)
NET CASH FROM/(USED) OPERATING ACTIVITIES		217 416	-	-	-	-	-	122 339	122 339	339 756	285 261	299 069
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(211 383)						(23 371)	(23 371)	(234 754)	(252 071)	(236 685)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(211 383)	-	-	-	-	-	(23 371)	(23 371)	(234 754)	(252 071)	(236 685)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		(4 500)						(1 500)	(1 500)	(6 000)	(4 500)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 500)	-	-	-	-	-	(1 500)	(1 500)	(6 000)	(4 500)	-
NET INCREASE/ (DECREASE) IN CASH HELD												
		1 533	-	-	-	-	-	97 468	97 468	99 002	28 690	62 384
Cash/cash equivalents at the year begin:	2	5 000						7 226	7 226	12 226	111 228	139 918
Cash/cash equivalents at the year end:	2	6 533	-	-	-	-	-	104 694	104 694	111 228	139 918	202 302

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY SPECIAL ADJUSTMENT BUDGET 2019/20

FS194 Maluti-a-Phofung - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	6 533	-	-	-	-	-	104 694	104 694	111 228	139 918	202 302
Other current investments > 90 days		3 280	-	-	-	-	-	(104 694)	(104 694)	(101 415)	(129 516)	(191 276)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 813	-	-	-	-	-	-	-	9 813	10 402	11 026
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	35 000	35 000	35 000	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	2 647 241	-					(94 888)	(94 888)	2 552 353	2 853 033	3 164 487
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		2 647 241	-	-	-	-	-	(59 888)	(59 888)	2 587 353	2 853 033	3 164 487
Surplus(shortfall)		(2 637 428)	-	-	-	-	-	59 888	59 888	(2 577 541)	(2 842 631)	(3 153 462)

2.10. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I of Maluti - A - Phofung Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name:

Municipal Manager of: MALUTI - A - PHOFUNG MUNICIPALITY (FS194)

Signature: _____

Date: _____