

# SPECIAL ADJUSTMENT BUDGET OF MATJHABENG LOCAL MUNICIPALITY



**2017/18**

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# PART 1 – ADJUSTMENT BUDGET

## 1.1 Mayor's Report

The purpose of the item is to request council to approve the special adjustment budget for 2017/2018 financial year.

During the 2017/2018 financial year, the Municipality incurred unauthorised expenditure as per special adjustment budget attached hereto. In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustment budget “may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act.”.

Section 15 of the MFMA provides that a municipality may incur expenditure only in terms of an approved budget. This is confirmed by section 32(2)(a)(i) of the MFMA that provides that council may only authorise unauthorised expenditure in an adjustments budget.

Sections 28(c) and 28(g) of the MFMA, read together with regulations 23(1), 23(2), 23(4) and 23(6) of the MBRR, discusses when council may authorise unauthorised expenditure in an adjustments budget. This can be addressed in three different adjustments budgets as follows:

(a) Adjustments budget for unforeseen and unavoidable expenditure: An adjustments budget to allow council to provide ex post authorisation for unforeseen and unavoidable expenditure that was authorised by the mayor in terms of section 29 of the MFMA must be tabled in council at the “first available opportunity” or within the 60 days after the expenditure was incurred (see section 29(3) of the MFMA). Should either of these timeframes be missed, the unforeseen and unavoidable expenditure must be treated in the same manner as any other type of unauthorised expenditure, and may still be authorised in one of the other adjustments budgets process described below.

(b) Main adjustments budget: In terms of regulation 23(6)(a) of the MBRR, council may authorise unauthorised expenditure in the adjustments budget which may be tabled in council “at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year”. Therefore unauthorised expenditure that occurred in the first half of the current financial year may be authorised by council in this adjustments budget. Where unauthorised expenditure from this period is not identified or investigated in time to include in this adjustments budget, it must be held over to the following adjustments budget process noted below.

(c) Special adjustments budget to authorise unauthorised expenditure: In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget “may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act.” This special adjustments budget therefore deals with:

- o unauthorised expenditure that occurred in the first half of the previous financial year that was not included in the main adjustments budget or that was included but referred back for further investigation or further information;
- o unauthorised expenditure that occurred in the second half of the previous financial year, and
- o any unauthorised expenditure identified by the Auditor-General during the annual audit process.

All instances of unauthorised expenditure must be recovered from the liable official or political office-bearer, unless the unauthorised expenditure has been authorised by council in an adjustments budget.

## **1.2 Council Resolutions**

The Municipal Finance Management Act requires that the municipality table and adopt the budget and budget regulations. The format of the budget and supporting documentation is prescribed by the Municipal Budget and Reporting Regulations.

## Adjustment Budget Tables 2017/18

FS184 Matjhabeng - Table B1 Adjustments Budget Summary - 31 January 2019

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	279 252	-	-	-	-	-	-	-	279 252	295 170	311 699
Service charges	1 202 344	-	-	-	-	-	-	-	1 202 344	1 270 878	1 342 046
Investment revenue	3 456	-	-	-	-	-	-	-	3 456	3 639	3 851
Transfers recognised - operational	406 776	-	-	-	-	-	-	-	406 776	488 643	501 197
Other own revenue	432 346	-	-	-	-	-	-	-	432 346	438 439	395 152
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 324 174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 324 174</b>	<b>2 496 769</b>	<b>2 553 945</b>
Employee costs	678 372	-	-	-	-	-	-	-	678 372	717 039	757 193
Remuneration of councillors	28 539	-	-	-	-	-	-	-	28 539	30 166	31 855
Depreciation & asset impairment	87 000	-	-	-	-	-	-	-	87 000	136 000	117 000
Finance charges	112 763	-	-	-	-	-	-	-	112 763	119 190	125 865
Materials and bulk purchases	1 096 948	-	-	-	-	-	-	-	1 096 948	1 159 474	1 224 405
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	319 200	-	-	-	-	-	873 125	873 125	1 192 324	331 531	291 000
<b>Total Expenditure</b>	<b>2 322 822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>873 125</b>	<b>873 125</b>	<b>3 195 946</b>	<b>2 493 401</b>	<b>2 547 318</b>
<b>Surplus/(Deficit)</b>	<b>1 352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(873 125)</b>	<b>(873 125)</b>	<b>(871 772)</b>	<b>3 369</b>	<b>6 626</b>
Transfers recognised - capital	156 216	-	-	-	-	-	-	-	156 216	163 245	144 023
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>157 568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>157 568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>181 216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181 216</b>	<b>121 039</b>	<b>129 559</b>
Transfers recognised - capital	156 216	-	-	-	-	-	-	-	156 216	121 039	129 559
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 000	-	-	-	-	-	-	-	25 000	-	-
<b>Total sources of capital funds</b>	<b>181 216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181 216</b>	<b>121 039</b>	<b>129 559</b>
<b>Financial position</b>											
Total current assets	3 181 776	-	-	-	-	-	-	-	3 181 776	3 181 776	3 181 776
Total non current assets	4 517 977	-	-	-	-	-	-	-	4 517 977	4 517 977	4 517 977
Total current liabilities	2 300 000	-	-	-	-	-	-	-	2 300 000	2 300 000	2 300 000
Total non current liabilities	320 000	-	-	-	-	-	-	-	320 000	320 000	320 000
<b>Community wealth/Equity</b>	<b>5 479 753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 479 753</b>	<b>2 986 961</b>	<b>2 986 961</b>
<b>Cash flows</b>											
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	416 776	-	-	-	-	-	-	-	416 776	416 776	416 776
Application of cash and investments	2 300 000	-	-	-	-	-	-	-	2 300 000	2 300 000	2 300 000
<b>Balance - surplus (shortfall)</b>	<b>(1 883 224)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 883 224)</b>	<b>(1 883 224)</b>	<b>(1 883 224)</b>
<b>Asset Management</b>											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

FS184 Matjhabeng - Table B2 Adjustments Budget Financial Performance (functional classification) - 31 January 2019

Standard Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
<b>R thousands</b>	<b>1, 4</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		1 142 974	-	-	-	-	-	-	-	1 142 974	1 252 961	1 242 127
Executive and council		729 247	-	-	-	-	-	-	-	729 247	815 532	780 069
Finance and administration		413 727	-	-	-	-	-	-	-	413 727	437 429	462 058
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		100 072	-	-	-	-	-	-	-	100 072	82 926	85 890
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		20 072	-	-	-	-	-	-	-	20 072	21 216	22 404
Housing		80 000	-	-	-	-	-	-	-	80 000	61 710	63 486
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 212 343	-	-	-	-	-	-	-	1 212 343	1 297 702	1 342 046
Energy sources		637 540	-	-	-	-	-	-	-	637 540	690 135	700 455
Water management		343 077	-	-	-	-	-	-	-	343 077	362 632	382 939
Waste water management		147 748	-	-	-	-	-	-	-	147 748	156 169	164 915
Waste management		83 979	-	-	-	-	-	-	-	83 979	88 766	93 737
<i>Other</i>		25 000	-	-	-	-	-	-	-	25 000	26 425	27 904
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 480 389</b>	-	-	-	-	-	-	-	<b>2 480 389</b>	<b>2 660 014</b>	<b>2 697 967</b>
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		572 077	-	-	-	-	-	180 963	180 963	753 040	603 571	628 935
Executive and council		185 818	-	-	-	-	-	180 963	180 963	366 782	196 410	207 409
Finance and administration		386 259	-	-	-	-	-	-	-	386 259	407 161	421 526
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		380 551	-	-	-	-	-	340 065	340 065	720 616	402 242	417 509
Community and social services		105 754	-	-	-	-	-	340 065	340 065	445 819	111 782	118 042
Sport and recreation		88 599	-	-	-	-	-	-	-	88 599	93 649	98 894
Public safety		162 688	-	-	-	-	-	-	-	162 688	171 961	174 331
Housing		23 510	-	-	-	-	-	-	-	23 510	24 850	26 241
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		177 677	-	-	-	-	-	26 478	26 478	204 155	187 805	191 063
Planning and development		19 124	-	-	-	-	-	26 478	26 478	45 602	20 214	21 346
Road transport		158 554	-	-	-	-	-	-	-	158 554	167 591	169 718
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 191 462	-	-	-	-	-	325 618	325 618	1 517 080	1 298 668	1 308 634
Energy sources		510 470	-	-	-	-	-	-	-	510 470	578 860	581 180
Water management		477 716	-	-	-	-	-	325 618	325 618	803 334	504 945	507 817
Waste water management		111 558	-	-	-	-	-	-	-	111 558	117 917	120 891
Waste management		91 718	-	-	-	-	-	-	-	91 718	96 946	98 745
<i>Other</i>		1 054	-	-	-	-	-	-	-	1 054	1 115	1 177
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2 322 822</b>	-	-	-	-	-	<b>873 125</b>	<b>873 125</b>	<b>3 195 946</b>	<b>2 493 401</b>	<b>2 547 318</b>
<b>Surplus/ (Deficit) for the year</b>		<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 557)</b>	<b>166 613</b>	<b>150 649</b>

FS184 Matjhabeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 31 January 2019

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - COUNCIL GENERAL		462 031	-	-	-	-	-	-	-	462 031	510 221	455 988
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - OFFICE OF THE SPEAKER		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - FINANCE		538 727	-	-	-	-	-	-	-	538 727	569 567	601 589
Vote 7 - HUMAN RESOURCES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - COMMUNITY SERVICES		83 979	-	-	-	-	-	-	-	83 979	88 766	93 737
Vote 9 - PUBLIC SAFETY AND TRANSPORT		20 072	-	-	-	-	-	-	-	20 072	21 216	22 404
Vote 10 - ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ENGINEERING SERVICES		217 216	-	-	-	-	-	-	-	217 216	229 597	242 455
Vote 12 - WATER/ SEWERAGE		490 824	-	-	-	-	-	-	-	490 824	518 801	547 854
Vote 13 - ELECTRICITY		637 540	-	-	-	-	-	-	-	637 540	690 135	700 455
Vote 14 - HOUSING		30 000	-	-	-	-	-	-	-	30 000	31 710	33 486
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2 480 389</b>	-	-	-	-	-	-	-	<b>2 480 389</b>	<b>2 660 014</b>	<b>2 697 968</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - COUNCIL GENERAL		85 816	-	-	-	-	-	70 223	70 223	156 039	88 180	93 118
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		15 667	-	-	-	-	-	18 191	18 191	33 857	16 560	17 487
Vote 3 - OFFICE OF THE SPEAKER		2 489	-	-	-	-	-	33 404	33 404	35 893	2 631	2 778
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		81 847	-	-	-	-	-	59 145	59 145	140 992	86 512	86 357
Vote 5 - CORPORATE SERVICES		58 916	-	-	-	-	-	-	-	58 916	62 274	65 761
Vote 6 - FINANCE		312 471	-	-	-	-	-	-	-	312 471	330 282	328 778
Vote 7 - HUMAN RESOURCES		15 926	-	-	-	-	-	-	-	15 926	16 834	17 777
Vote 8 - COMMUNITY SERVICES		194 354	-	-	-	-	-	340 065	340 065	534 419	205 432	216 936
Vote 9 - PUBLIC SAFETY AND TRANSPORT		162 688	-	-	-	-	-	-	-	162 688	171 961	176 591
Vote 10 - ECONOMIC DEVELOPMENT		19 124	-	-	-	-	-	26 478	26 478	45 602	20 214	21 346
Vote 11 - ENGINEERING SERVICES		250 271	-	-	-	-	-	-	-	250 271	264 537	279 351
Vote 12 - WATER/ SEWERAGE		589 274	-	-	-	-	-	325 618	325 618	914 892	663 567	670 727
Vote 13 - ELECTRICITY		510 470	-	-	-	-	-	-	-	510 470	539 567	541 502
Vote 14 - HOUSING		23 510	-	-	-	-	-	-	-	23 510	24 850	28 809
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2 322 822</b>	-	-	-	-	-	<b>873 125</b>	<b>873 125</b>	<b>3 195 946</b>	<b>2 493 401</b>	<b>2 547 318</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 557)</b>	<b>166 613</b>	<b>150 650</b>

FS184 Matjhabeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31 January 2019

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	279 252	-	-	-	-	-	-	-	279 252	295 170	311 699
Service charges - electricity revenue	2	627 540	-	-	-	-	-	-	-	627 540	663 310	700 455
Service charges - water revenue	2	343 077	-	-	-	-	-	-	-	343 077	362 632	382 939
Service charges - sanitation revenue	2	147 748	-	-	-	-	-	-	-	147 748	156 170	164 915
Service charges - refuse revenue	2	83 979	-	-	-	-	-	-	-	83 979	88 766	93 737
Service charges - other										-		
Rental of facilities and equipment		30 000								30 000	31 710	33 486
Interest earned - external investments		3 456								3 456	3 639	3 851
Interest earned - outstanding debtors		128 855								128 855	136 199	143 827
Dividends received		19								19	20	22
Fines, penalties and forfeits		20 000								20 000	21 140	22 324
Licences and permits		72								72	76	80
Agency services		25 000								25 000	26 425	27 905
Transfers and subsidies		406 776								406 776	488 643	501 197
Other revenue	2	178 400	-	-	-	-	-	-	-	178 400	192 869	137 509
Gains on disposal of PPE		50 000								50 000	30 000	30 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 324 174</b>	-	-	-	-	-	-	-	<b>2 324 174</b>	<b>2 496 769</b>	<b>2 553 945</b>
<b>Expenditure By Type</b>												
Employee related costs		678 372	-	-	-	-	-	-	-	678 372	717 039	757 193
Remuneration of councillors		28 539								28 539	30 166	31 855
Debt impairment		135 000								135 000	165 000	175 000
Depreciation & asset impairment		87 000	-	-	-	-	-	-	-	87 000	136 000	117 000
Finance charges		112 763								112 763	119 190	125 865
Bulk purchases		851 493	-	-	-	-	-	-	-	851 493	900 028	950 430
Other materials		245 455								245 455	259 446	273 975
Contracted services		68 495	-	-	-	-	-	-	-	68 495	44 000	36 000
Transfers and subsidies										-		
Other expenditure		115 704	-	-	-	-	-	873 125	873 125	988 829	122 531	80 000
Loss on disposal of PPE										-		
<b>Total Expenditure</b>		<b>2 322 822</b>	-	-	-	-	-	<b>873 125</b>	<b>873 125</b>	<b>3 195 946</b>	<b>2 493 401</b>	<b>2 547 318</b>
<b>Surplus/(Deficit)</b>		<b>1 352</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(871 772)</b>	<b>3 369</b>	<b>6 626</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 216								156 216	163 245	144 023
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher										-		
Transfers and subsidies - capital (in-kind - all)										-		
<b>Surplus/(Deficit) before taxation</b>		<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>
Taxation										-		
<b>Surplus/(Deficit) after taxation</b>		<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>
Attributable to minorities										-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>
Share of surplus/ (deficit) of associate										-		
<b>Surplus/ (Deficit) for the year</b>		<b>157 568</b>	-	-	-	-	-	<b>(873 125)</b>	<b>(873 125)</b>	<b>(715 556)</b>	<b>166 614</b>	<b>150 649</b>

References



FS184 Matjhabeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 31 January 2019

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - COUNCIL GENERAL		20 000	-	-	-	-	-	-	-	20 000	-	-
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - OFFICE OF THE SPEAKER		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - FINANCE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - HUMAN RESOURCES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - COMMUNITY SERVICES		2 525	-	-	-	-	-	-	-	2 525	14 625	975
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ECONOMIC DEVELOPMENT		3 114	-	-	-	-	-	-	-	3 114	730	-
Vote 11 - ENGINEERING SERVICES		35 698	-	-	-	-	-	-	-	35 698	40 526	82 629
Vote 12 - WATER/ SEWERAGE		114 433	-	-	-	-	-	-	-	114 433	65 158	41 205
Vote 13 - ELECTRICITY		5 445	-	-	-	-	-	-	-	5 445	-	4 750
Vote 14 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	181 216	-	-	-	-	-	-	-	181 216	121 039	129 559
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		20 000	-	-	-	-	-	-	-	20 000	-	-
Executive and council		20 000	-	-	-	-	-	-	-	20 000	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 525	-	-	-	-	-	-	-	2 525	14 625	975
Community and social services		2 525	-	-	-	-	-	-	-	2 525	14 625	975
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		32 300	-	-	-	-	-	-	-	32 300	10 424	76 151
Planning and development		3 114	-	-	-	-	-	-	-	3 114	730	-
Road transport		29 186	-	-	-	-	-	-	-	29 186	9 694	76 151
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		126 391	-	-	-	-	-	-	-	126 391	95 990	52 433
Energy sources		11 506	-	-	-	-	-	-	-	11 506	7 500	4 750
Water management		31 783	-	-	-	-	-	-	-	31 783	21 477	1 575
Waste water management		79 814	-	-	-	-	-	-	-	79 814	49 471	38 252
Waste management		3 288	-	-	-	-	-	-	-	3 288	17 542	7 856
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	181 216	-	-	-	-	-	-	-	181 216	121 039	129 559
<b>Funded by:</b>												
National Government		156 216	-	-	-	-	-	-	-	156 216	121 039	129 559
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	156 216	-	-	-	-	-	-	-	156 216	121 039	129 559
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		25 000	-	-	-	-	-	-	-	25 000	-	-
<b>Total Capital Funding</b>		181 216	-	-	-	-	-	-	-	181 216	121 039	129 559

FS184 Matjhabeng - Table B6 Adjustments Budget Financial Position - 31 January 2019

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		20 000							—	20 000	20 000	20 000
Call investment deposits	1	396 776	—	—	—	—	—	—	—	396 776	396 776	396 776
Consumer debtors	1	2 200 000	—	—	—	—	—	—	—	2 200 000	2 200 000	2 200 000
Other debtors		200 000							—	200 000	200 000	200 000
Current portion of long-term receivables									—	—		
Inventory		365 000							—	365 000	365 000	365 000
Total current assets		3 181 776	—	—	—	—	—	—	—	3 181 776	3 181 776	3 181 776
Non current assets												
Long-term receivables									—	—		
Investments									—	—		
Investment property									—	—		
Investment in Associate									—	—		
Property, plant and equipment	1	4 517 977	—	—	—	—	—	—	—	4 517 977	4 517 977	4 517 977
Agricultural									—	—		
Biological									—	—		
Intangible									—	—		
Other non-current assets									—	—		
Total non current assets		4 517 977	—	—	—	—	—	—	—	4 517 977	4 517 977	4 517 977
TOTAL ASSETS		7 699 753	—	—	—	—	—	—	—	7 699 753	7 699 753	7 699 753
LIABILITIES												
Current liabilities												
Bank overdraft									—	—		
Borrowing		—	—	—	—	—	—	—	—	—	—	—
Consumer deposits									—	—		
Trade and other payables		2 300 000	—	—	—	—	—	—	—	2 300 000	2 300 000	2 300 000
Provisions									—	—		
Total current liabilities		2 300 000	—	—	—	—	—	—	—	2 300 000	2 300 000	2 300 000
Non current liabilities												
Borrowing	1	—	—	—	—	—	—	—	—	—	—	—
Provisions	1	320 000	—	—	—	—	—	—	—	320 000	320 000	320 000
Total non current liabilities		320 000	—	—	—	—	—	—	—	320 000	320 000	320 000
TOTAL LIABILITIES		2 620 000	—	—	—	—	—	—	—	2 620 000	2 620 000	2 620 000
NET ASSETS	2	5 079 753	—	—	—	—	—	—	—	5 079 753	5 079 753	5 079 753
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		5 479 753	—	—	—	—	—	—	—	5 479 753	2 986 961	2 986 961
Reserves		—	—	—	—	—	—	—	—	—	—	—
Minorities' interests									—	—		
TOTAL COMMUNITY WEALTH/EQUITY		5 479 753	—	—	—	—	—	—	—	5 479 753	2 986 961	2 986 961