2021/22 ADJUSTMENTS BUDGET OF

KOUGA LOCAL MUNICIPALITY

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PART 1 – 2021/22 ADJUSTMENTS BUDGET

1.1. Executive Mayor's Report

1.1.1. Summary of reasons for the 2021/22 Adjustments Budget

In accordance with Section 28 of the Municipal Finance Management Act, Act No 56 of 2003 (MFMA), a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

i. To adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue.
ii. To 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.
iii. To authorise 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 rollovers when the annual budget for the current year was approved by the Council.
iv. To authorise the utilisation of projected savings in one vote towards spending under another vote.
v. To correct any errors in the annual budget.

The Municipal Budget and Reporting Regulations stipulate that one adjustments budget may be tabled in the Municipal Council during a financial year. The Adjustments Budget must normally be approved by Council by the end of February.

In line with the MFMA and the Municipal Budget and Reporting Regulations, the 2021/22 approved Budget has been adjusted. The adjustment has mainly been necessitated as result of the following:

- The need to adjust revenue and expenditure estimates, in line with revenue collection rate.
- The need to appropriate additional revenues that became available over and above those anticipated in the approved 2021/22 Budget.
- The need to authorise the utilisation of projected savings in one vote towards spending under another vote.

1.1.2. The Executive Mayor recommends that the Council approves the 2021/22 Adjustments Budget.

1.2. 2021/22 Adjustments Budget Resolutions

1.2.1. Approval of the Adjustments Budget

i. The Executive Mayor recommends that the Council, by resolution taken by the majority of its full number, and in terms of Section 30(2) of the Local Government: Municipal Structures Act No. 117 of 1998 (as amended), read in conjunction with Section 28 of the Local Government: Municipal Finance Management Act, Act No 56 of 2003, approves the 2021/22 Adjustments Budget as set-out in the following tables:

Table B1 Adjustments Budget Summary: page 6

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1.3. Executive Summary

The 2021/22 Adjustments Budget amounts to R 1,204 billion, comprising of R 1,113 billion for the Operating Budget and R 91,341 million for the Capital Budget. The Operating Adjustment Budget reflects an increase of R 36,542 million (3.40%), compared to the approved 2021/22 Operating Budget of R 1,076 billion, whilst the Capital Adjustments Budget reflects an increase of R 11,382 million (14.23%), compared to the approved budget of R 79,959 million.

The increase in the Operating Budget of R 36,542 million is made up as follows:

Increase in Bulk purchases – electricity	R 10,000 million
Increase in Inventory consumed	R 3,997 million
Increase in Contracted Services	R 0,648 million
Increase in Other expenditure	R 30,924 million
Total expenditure increases	**R 45,569 million**
Decrease in Employee Related Cost	R 1,019 million
Decrease in Debt impairment	R 7,909 million
Decrease in Transfers and subsidies	R 0,100 million
Total expenditure decreases	**R 9,028 million**
Net Expenditure increase	**R 36,542 million**

In terms of funding the Capital Budget, the funding sources supporting the Municipality's capital expenditure, are summarised below:

Table 2 (Capital Expenditure by Funding Source)

	Approved Budget 2021/22	Adjustment Budget 2021/22	Variance
	R	R	R
Total Capital Budget	**79 959 064**	**91 340 991**	**11 381 927**
Funded as follows:			
Internally generated funds	38 011 497	39 176 108	1 164 611
Transfers recognised - capital	41 947 567	52 164 883	10 217 316
Total	**79 959 064**	**91 340 991**	**11 381 927**

The increase in grant funding is mainly attributable to Municipal Disaster Relief Grant allocation amounting to R 12,500 million, received in February 2022.

It is to be noted that the 2021/22 approved Budget reflected a funding surplus of R 13,646 million, whilst the 2021/22 Adjustments Budget reflects a funding surplus of R 15,092 million.

A provision of R 45,817 million has been set aside to cover potential bad debts arising from property rates and service charges not collected. This is based upon a level of payment of debtors' accounts averaging 94%.

The free basic services programme currently, provides the following benefits to poor households:

- Free 50 kwh of electricity, plus basic charges
- Free 12kl of water, plus basic charges
- Free monthly refuse charges
- Free monthly environmental fees
- Free monthly sewerage charges (based on 12kl of water)
- Less extra R 85 000 on the value of the property for rates charges

1.4. Adjustments Budget Tables

The ten main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section. These tables set out the Municipality's 2021/22 Adjustments Budget to be considered for approval by Council. Each table is accompanied by explanatory notes.

Table B1: Adjustments Budget Summary

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Financial Performance					
Property rates	218 711	218 711	5 374	5 374	224 085
Service charges	538 133	538 133	1 407	1 407	539 540
Investment revenue	5 780	5 780	(2 969)	(2 969)	2 811
Transfers recognised - operational	152 602	153 324	1 094	1 094	154 418
Other own revenue	50 174	60 699	(8 390)	(8 390)	52 309
Total Revenue (excluding capital transfers and contributions)	**965 400**	**976 647**	**(3 484)**	**(3 484)**	**973 163**
Employee costs	378 677	378 359	(1 019)	(1 019)	377 340
Remuneration of councillors	13 651	13 651	–	–	13 651
Depreciation & asset impairment	91 830	91 830	–	–	91 830
Finance charges	716	716	–	–	716
Materials and bulk purchases	356 261	355 539	13 997	13 997	369 536
Transfers and grants	650	650	(100)	(100)	550
Other expenditure	232 664	235 572	23 663	23 663	259 235
Total Expenditure	**1 074 449**	**1 076 316**	**36 542**	**36 542**	**1 112 858**
Surplus/(Deficit)	(109 049)	(99 669)	(40 026)	(40 026)	(139 695)
Transfers recognised - capital	40 256	40 256	19 387	19 387	59 643
Contributions recognised - capital & contributed assets	0	0	(0)	(0)	–
Surplus/(Deficit) after capital transfers & contributions	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**
Capital expenditure & funds sources					
Capital expenditure	61 013	79 959	11 382	11 382	91 341
Transfers recognised - capital	35 985	41 948	10 130	10 130	52 078
Public contributions & donations	–	–	–	–	–
Borrowing	–	–	–	–	–
Internally generated funds	25 028	38 011	1 252	1 252	39 263
Total sources of capital funds	**61 013**	**79 959**	**11 382**	**11 382**	**91 341**
Financial position					
Total current assets	170 054	170 054	(20 291)	(20 291)	149 763
Total non current assets	2 287 917	2 287 917	30 236	30 236	2 318 153
Total current liabilities	182 327	182 327	(21 705)	(21 705)	160 622
Total non current liabilities	163 445	163 445	27 931	27 931	191 375
Community wealth/Equity	**2 112 199**	**2 112 199**	**3 719**	**3 719**	**2 115 918**

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash flows					
Net cash from (used) operating	23 037	23 037	25 761	25 761	48 798
Net cash from (used) investing	(61 013)	(61 013)	(30 328)	(30 328)	(91 341)
Net cash from (used) financing	(6 747)	(6 747)	0	0	(6 747)
Cash/cash equivalents at the year end	**45 339**	**45 339**	**(41 234)**	**(41 234)**	**4 105**
Cash backing/surplus reconciliation					
Cash and investments available	45 339	45 339	(41 234)	(41 234)	4 105
Application of cash and investments	31 694	31 694	(42 681)	(42 681)	(10 987)
Balance - surplus (shortfall)	**13 646**	**13 646**	**1 446**	**1 446**	**15 092**
Asset Management					
Asset register summary (WDV)	2 287 904	2 306 851	(141 503)	(141 503)	2 165 348
Depreciation & asset impairment	91 830	91 830	–	–	91 830
Renewal of Existing Assets	3 115	2 522	864	864	3 386
Repairs and Maintenance	48 821	49 981	920	920	50 901
Free services					
Cost of Free Basic Services provided	(54 308)	(54 308)	1 740	1 740	(52 568)
Revenue cost of free services provided	(20 451)	(20 451)	(227)	(227)	(20 678)
Households below minimum service level					
Water:	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–
Energy:	–	–	–	–	–
Refuse:	–	–	–	–	–

Explanatory notes to Table B1 – Adjustments Budget Summary

The aim of the Adjustments Budget Summary is to provide a concise overview of the proposed Adjustments Budget from all of the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council within the context of operating performance, resources utilised for capital expenditure, financial position, cash and funding compliance, as well as the Municipality's commitment to eliminating basic service delivery backlogs.

Table B2 – Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

Standard Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue - Functional					
Governance and administration	**334 164**	**344 689**	**(6 330)**	**(6 330)**	**338 358**
Executive and council	29	29	1 460	1 460	1 490
Finance and administration	334 135	344 659	(7 791)	(7 791)	336 869
Internal audit	–	–	–	–	–
Community and public safety	**11 799**	**11 799**	**4 011**	**4 011**	**15 811**
Community and social services	2 516	2 516	(34)	(34)	2 483
Sport and recreation	6 302	6 302	2 205	2 205	8 506
Public safety	735	735	917	917	1 651
Housing	–	–	–	–	–
Health	2 246	2 246	924	924	3 170
Economic and environmental services	**27 734**	**28 056**	**(12 913)**	**(12 913)**	**15 144**
Planning and development	6 870	7 192	184	184	7 376
Road transport	19 419	19 419	(13 044)	(13 044)	6 375
Environmental protection	1 446	1 446	(52)	(52)	1 393
Trading services	**631 958**	**632 358**	**31 135**	**31 135**	**663 493**
Energy sources	349 113	349 113	8 353	8 353	357 466
Water management	109 904	110 304	7 500	7 500	117 805
Waste water management	99 787	99 787	7 449	7 449	107 236
Waste management	73 154	73 154	7 832	7 832	80 986
Other	**–**	**–**	**–**	–	**–**
Total Revenue - Functional	**1 005 656**	**1 016 903**	**15 903**	**15 903**	**1 032 806**
Expenditure - Functional					
Governance and administration	**243 963**	**243 819**	**12 171**	**12 171**	**255 990**
Executive and council	50 592	50 728	258	258	50 985
Finance and administration	193 351	193 072	11 913	11 913	204 985
Internal audit	20	20	–	–	20
Community and public safety	**107 514**	**107 455**	**(2 890)**	**(2 890)**	**104 565**
Community and social services	11 186	11 096	(505)	(505)	10 591
Sport and recreation	54 230	54 260	(73)	(73)	54 187
Public safety	29 328	29 328	(1 970)	(1 970)	27 358
Housing	5 884	5 944	(94)	(94)	5 850
Health	6 886	6 826	(248)	(248)	6 578

Standard Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Economic and environmental services	**157 693**	**158 094**	**(11 080)**	**(11 080)**	**147 014**
Planning and development	45 303	45 799	(5 225)	(5 225)	40 573
Road transport	109 560	109 485	(6 095)	(6 095)	103 389
Environmental protection	2 830	2 810	240	240	3 051
Trading services	**561 444**	**563 104**	**38 500**	**38 500**	**601 604**
Energy sources	354 858	354 837	26 720	26 720	381 557
Water management	86 287	88 571	5 157	5 157	93 728
Waste water management	59 888	58 855	1 520	1 520	60 376
Waste management	60 412	60 841	5 102	5 102	65 943
Other	**3 834**	**3 844**	**(158)**	(158)	**3 686**
Total Expenditure - Functional	**1 074 449**	**1 076 316**	**36 542**	**36 542**	**1 112 858**
Surplus/ (Deficit) for the year	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**

Explanatory notes to Table B2 – Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

The "standard classification" refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities.

Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - EXECUTIVE COUNCIL	–	–	1 070	1 070	1 070
Vote 2 - FINANCIAL SERVICES	332 484	343 009	(7 134)	(7 134)	335 875
Vote 3 - CORPORATE SERVICES	319	319	402	402	721
Vote 4 - COMMUNITY SERVICES	105 755	105 755	(1 921)	(1 921)	103 834
Vote 5 - INFRASTRUCTURE AND ENGINEERING	563 015	563 415	22 890	22 890	586 305
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	4 082	4 404	596	596	5 001
Total Revenue by Vote	**1 005 656**	**1 016 903**	**15 903**	**15 903**	**1 032 806**
Expenditure by Vote					
Vote 1 - EXECUTIVE COUNCIL	52 647	52 647	2 613	2 613	55 260
Vote 2 - FINANCIAL SERVICES	107 877	107 877	(6 933)	(6 933)	100 944
Vote 3 - CORPORATE SERVICES	45 011	45 011	19 027	19 027	64 037
Vote 4 - COMMUNITY SERVICES	213 660	213 800	95	95	213 895
Vote 5 - INFRASTRUCTURE AND ENGINEERING	621 597	623 002	24 743	24 743	647 745
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	33 658	33 980	(3 003)	(3 003)	30 976
Total Expenditure by Vote	**1 074 449**	**1 076 316**	**36 542**	**36 542**	**1 112 858**
Surplus/ (Deficit) for the year	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**

Explanatory notes to Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

The purpose of the format in which the Adjustments Budget is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, so as to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Directors concerned. Operating revenue and expenditure is thus presented by "vote". A "vote" is defined as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue By Source					
Property rates	218 711	218 711	5 374	5 374	224 085
Service charges - electricity revenue	334 173	334 173	8 156	8 156	342 329
Service charges - water revenue	89 581	89 581	(7 935)	(7 935)	81 646
Service charges - sanitation revenue	58 635	58 635	(882)	(882)	57 754
Service charges - refuse revenue	55 744	55 744	2 067	2 067	57 811
Service charges - other	–	–	–	–	–
Rental of facilities and equipment	1 169	1 169	1 632	1 632	2 800
Interest earned - external investments	5 780	5 780	(2 969)	(2 969)	2 811
Interest earned - outstanding debtors	10 674	10 674	2 146	2 146	12 820
Dividends received	–	–	–	–	–
Fines, penalties and forfeits	2 238	2 238	(1 443)	(1 443)	794
Licences and permits	25 746	25 746	(12 873)	(12 873)	12 873
Agency services	–	–	–	–	–
Transfers and subsidies	152 602	153 324	1 094	1 094	154 418
Other revenue	10 348	20 873	2 148	2 148	23 022
Gains	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**965 400**	**976 647**	**(3 484)**	**(3 484)**	**973 163**
Expenditure By Type					
Employee related costs	378 677	378 359	(1 019)	(1 019)	377 340
Remuneration of councillors	13 651	13 651	–	–	13 651
Debt impairment	53 726	53 726	(7 909)	(7 909)	45 817
Depreciation & asset impairment	91 830	91 830	–	–	91 830
Finance charges	716	716	–	–	716
Bulk purchases - electricity	290 000	290 000	10 000	10 000	300 000
Inventory Consumed	66 261	65 539	3 997	3 997	69 536
Contracted services	78 598	81 782	648	648	82 430
Transfers and subsidies	650	650	(100)	(100)	550
Other expenditure	100 339	100 063	30 924	30 924	130 987
Losses	–	–	–	–	–
Total Expenditure	**1 074 449**	**1 076 316**	**36 542**	**36 542**	**1 112 858**
Surplus/(Deficit)	**(109 049)**	**(99 669)**	**(40 026)**	**(40 026)**	**(139 695)**

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40 256	40 256	19 387	19 387	59 643
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	0	0	(0)	(0)	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) before taxation	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**
Taxation	–	–	–	–	–
Surplus/(Deficit) after taxation	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**
Attributable to minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	**(68 793)**	**(59 414)**	**(20 638)**	**(20 638)**	**(80 052)**

Explanatory notes to Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

Revenue

1. The Financial Performance Adjustments Budget is required to be approved concurrently by revenue source and expenditure type, so as to ensure consistency with annual reporting format requirements.
   A key aim is to facilitate comparison between the annual results and the Adjustments Budget, so as to assess performance.

2. Total operating revenue amounts to R 973,163 million in the 2021/22 Adjustments Budget, compared to the amount of R 976,647 million in the 2021/22 approved Budget. This represents a decrease of R 3,484 million or -0.36%.

3. The significant variations in revenue, compared to the 2021/22 s budget are as follows.

3.1 Property Rates

Property rates increased by R 5,374 million, compared to the 2021/22 approved budget. the increase is due to changes in general valuation roll.

3.2 Service charges - electricity revenue

Electricity revenue increased by R 8,156 million, compared to the 2021/22 approved budget. the increase is due to higher than anticipated electricity usage.

3.3 Service charges – water revenue

Water revenue decreased by R 7,935 million, compared to the 2021/22 approved budget. the decrease is due to reduced connection/or disconnection fees and decrease in water consumption levels.

3.4 Service charges – sanitation revenue

Sanitation revenue decreased by R 0,882 million, compared to the 2021/22 approved budget. the decrease is in line with water consumption levels.

3.5 Service charges – refuse revenue.

Refuse revenue increased by R 2,067 million, compared to the 2021/22 approved budget. the slight increase is mainly influenced by an increase in refuse removal charges.

3.6 Rental of facilities and equipment

Rental of facilities and equipment increased by R 1,632 million, compared to the 2021/22 approved budget. the increase is largely influenced by revenue generated on network towers.

3.7 Interest earned - external investments

Interest earned on investments decreased by R 2,969 million, compared to the 2021/22 approved budget. the decrease is largely influenced by the extent of the municipality's investment portfolio.

3.8 Interest earned - outstanding debtors

Interest earned on outstanding debtors increased by R 2,146 million, compared to the 2021/22 approved budget, the increase is line with overdue debtors.

3.9 Fines, penalties and forfeits

Fines, penalties and forfeits decreased by R 1,443 million, compared to the 2021/22 approved budget. The decrease is largely influenced by traffic fines lower revenue than anticipated.

3.10 Licences and permits

Licences and permits decreased by R 12,873 million, compared to the 2021/22 approved budget. The decrease is due to the Department of Transport liability raised in line with the motor registration/licences anticipated revenue.

3.10 Transfers and subsidies

Transfers and subsidies increased by R 1,094 million, compared to the 2021/22 approved budget. This increase is mainly due to the donation received from Germany, amounting to R 0,170 million and change in environmental health subsidy from R 1,964 million to R 2,888 million.

3.11 Other revenue

Other revenue is slightly increased by R 2,148 million, compared to the 2021/22 approved budget. This increase is attributable to various increases/or decreases in other revenue.

Expenditure

4. Total operating expenditure amounts to R 1,113 billion in the 2021/22 Adjustments Budget, compared to the amount of R 1,076 billion in the 2021/22 approved Budget. This represents an increase of R 36,542 million or 3.%.

5. The significant variations in expenditure, compared to the 2021/22 approved budget, are as follows:

5.1 Employee related cost

Employee related cost decreased by R 1,019 million, compared to the 2021/22 approved budget. it must be noted that the employee related cost decreased by R 19,275 million in rand value, which is largely influenced by the below provisions raised against employee related cost.

• Leave gratuity provision	R 2,511 million
• Medical aid current service cost provision	R 3,504 million
• Long-service awards provision	R 3,194 million
• Medical interest cost provision	R 9,047 million
	R18,256 million

5.2 Debt impairment

Debt impairment decreased by R 7,909 million, compared to the 2021/22 approved budget. This is based on the average collection rate being changed from 93% to 94%.

5.3 Bulk purchases – electricity

The bulk purchases for electricity increased by R 10,000 million, compared to the 2021/22 approved budget. this is largely influenced by the levels of electricity usage.

5.4 Inventory consumed

Inventory consumed increased by R 3,997 million, compared to the 2021/22 approved budget. The increase is largely influenced by an increase of R 2,800 million for bulk water purchases cost.

5.5 Contracted Services

Contracted services increased by R 0,648 million, compared to the 2021/22 approved budget.

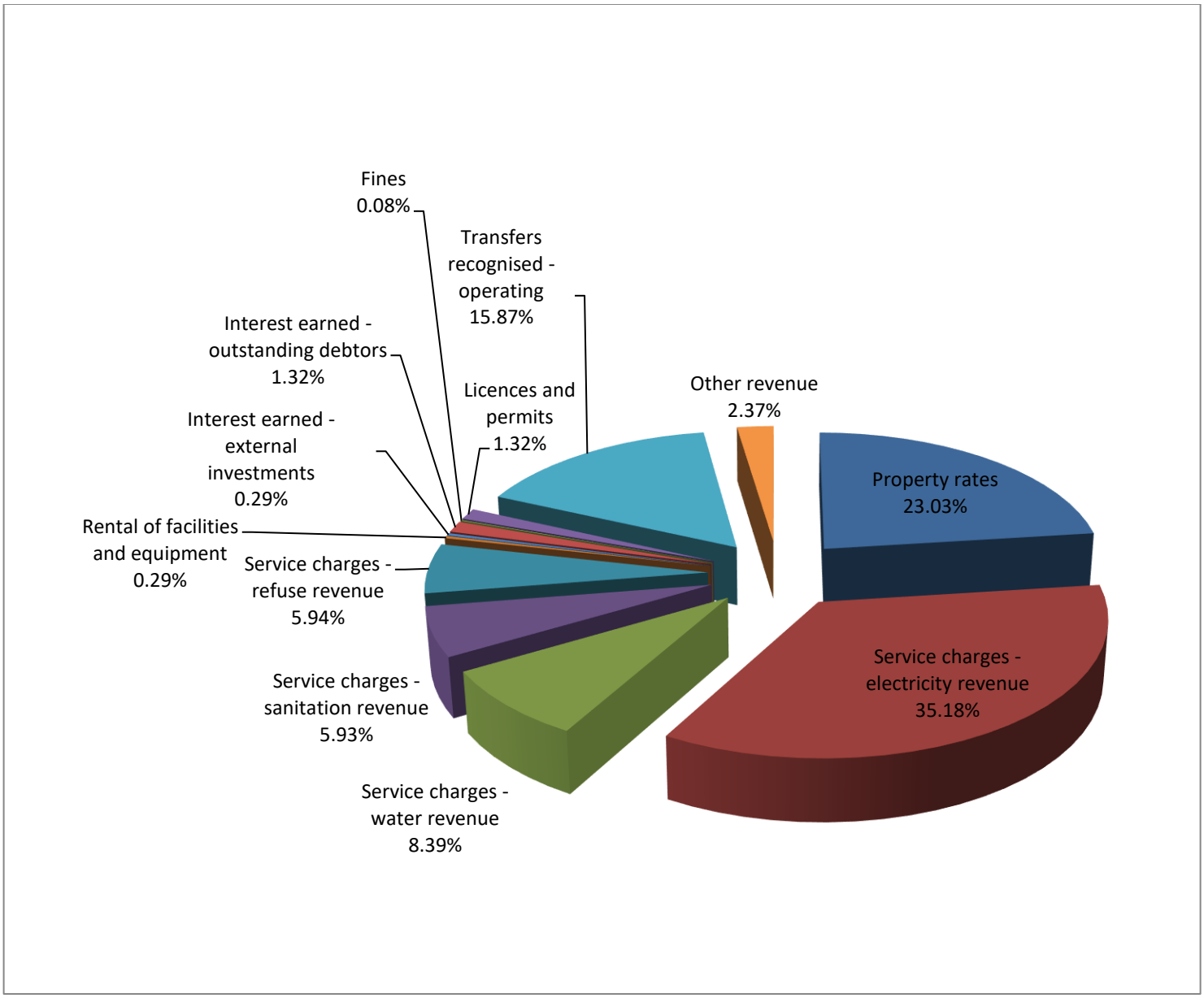
5.6 Other expenditure

Other expenditure increased by R 30,924 million, compared to the 2021/22 approved budget. the increase is largely influenced by the below expenditure items:

- Municipal service fees increased by R 19,624 million
- Hire charges increased by R 7,693 million
- Cellular costs increased by R 1,100 million
- Third party vendors – electricity increased by R 4,700 million
- Security services increased by R 1,650 million

The following graphs explain the revenue and expenditure components in more detail:

2021/22 Statement of Financial Performance – Adjusted Revenue



2021/22 Statement of Financial Performance – Adjusted Expenditure

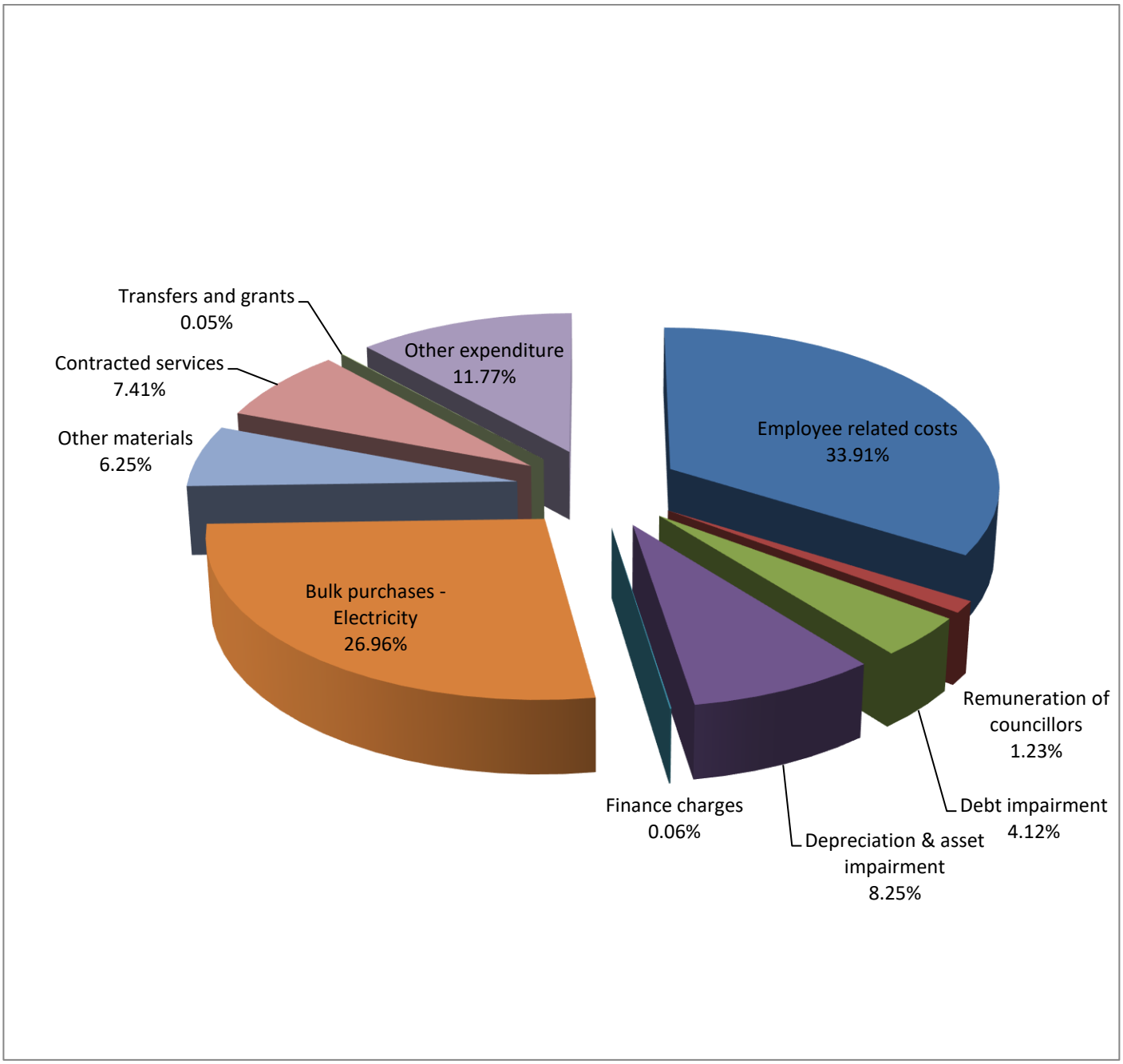


Table B5 – Adjustments Capital Expenditure Budget by vote, standard classification and funding source

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure *to be adjusted*					
Vote 1 - EXECUTIVE COUNCIL	1 990	2 690	(15)	(15)	2 675
Vote 2 - FINANCIAL SERVICES	2 210	3 124	579	579	3 704
Vote 3 - CORPORATE SERVICES	1 923	2 147	83	83	2 230
Vote 4 - COMMUNITY SERVICES	7 410	7 975	(1 901)	(1 901)	6 074
Vote 5 - INFRASTRUCTURE AND ENGINEERING	45 230	59 800	12 937	12 937	72 737
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	670	1 154	–	–	1 154
Capital multi-year expenditure sub-total	**59 433**	**76 889**	**11 684**	**11 684**	**88 573**
Single-year expenditure *to be adjusted*					
Vote 1 - EXECUTIVE COUNCIL	750	750	45	45	795
Vote 2 - FINANCIAL SERVICES	250	250	(237)	(237)	13
Vote 3 - CORPORATE SERVICES	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES	80	80	–	–	80
Vote 5 - INFRASTRUCTURE AND ENGINEERING	–	1 238	(109)	(109)	1 129
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	500	752	–	–	752
Capital single-year expenditure sub-total	**1 580**	**3 070**	**(302)**	**(302)**	**2 768**
Total Capital Expenditure - Vote	**61 013**	**79 959**	**11 382**	**11 382**	**91 341**
Capital Expenditure - Functional					
Governance and administration	**8 963**	**11 301**	**(964)**	**(964)**	**10 337**
Executive and council	2 240	3 440	(15)	(15)	3 425
Finance and administration	6 723	7 861	(974)	(974)	6 887
Internal audit	–	–	25	25	25
Community and public safety	**8 987**	**8 608**	**(833)**	**(833)**	**7 775**
Community and social services	570	570	(420)	(420)	150
Sport and recreation	6 217	5 273	(451)	(451)	4 822
Public safety	2 200	2 765	38	38	2 803
Housing	–	–	–	–	–
Health	–	–	–	–	–

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Economic and environmental services	**15 555**	**17 228**	**(109)**	**(109)**	**17 119**
Planning and development	1 120	2 993	(109)	(109)	2 884
Road transport	14 435	14 235	1	1	14 235
Environmental protection	–	–	–	–	–
Trading services	**27 458**	**42 672**	**13 288**	**13 288**	**55 959**
Energy sources	9 783	9 930	–	–	9 930
Water management	2 245	15 283	13 605	13 605	28 888
Waste water management	14 630	17 159	(317)	(317)	16 842
Waste management	800	300	–	–	300
Other	50	150	–	–	150
Total Capital Expenditure - Functional	**61 013**	**79 959**	**11 382**	**11 382**	**91 341**
Funded by:					
National Government	34 385	40 348	10 092	10 092	50 440
Provincial Government	–	–	–	–	–
District Municipality	1 600	1 600	38	38	1 638
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–
Transfers recognised - capital	**35 985**	**41 948**	**10 130**	**10 130**	**52 078**
Public contributions & donations	–	–	–	–	–
Borrowing	–	–	–	–	–
Internally generated funds	25 028	38 011	1 252	1 252	39 263
Total Capital Funding	**61 013**	**79 959**	**11 382**	**11 382**	**91 341**

Explanatory notes to Table B5 – Adjustments Capital Expenditure Budget by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash	12 224	12 224	(9 106)	(9 106)	3 118
Call investment deposits	33 116	33 116	(32 129)	(32 129)	987
Consumer debtors	67 296	67 296	18 760	18 760	86 056
Other debtors	48 618	48 618	(1 586)	(1 586)	47 032
Current portion of long-term receivables	3	3	(3)	(3)	–
Inventory	8 798	8 798	3 772	3 772	12 570
Total current assets	**170 054**	**170 054**	**(20 291)**	**(20 291)**	**149 763**
Non current assets					
Long-term receivables	13	13	(13)	(13)	–
Investments	–	–	–	–	–
Investment property	242 552	242 552	20 094	20 094	262 645
Investment in Associate	–	–	–	–	–
Property, plant and equipment	2 042 419	2 042 419	10 687	10 687	2 053 106
Agricultural	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	2 934	2 934	(532)	(532)	2 402
Other non-current assets	–	–	–	–	–
Total non current assets	**2 287 917**	**2 287 917**	**30 236**	**30 236**	**2 318 153**
TOTAL ASSETS	**2 457 971**	**2 457 971**	**9 945**	**9 945**	**2 467 916**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	0	0	(0)	(0)	–
Consumer deposits	17 378	17 378	3 396	3 396	20 774
Trade and other payables	135 300	135 300	(33 727)	(33 727)	101 573
Provisions	29 649	29 649	8 626	8 626	38 275
Total current liabilities	**182 327**	**182 327**	**(21 705)**	**(21 705)**	**160 622**

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	163 445	163 445	27 931	27 931	191 375
Total non current liabilities	**163 445**	**163 445**	**27 931**	**27 931**	**191 375**
TOTAL LIABILITIES	**345 772**	**345 772**	**6 225**	**6 225**	**351 998**
NET ASSETS	**2 112 199**	**2 112 199**	**3 719**	**3 719**	**2 115 918**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 112 199	2 112 199		3 719	2 115 918
Reserves	–	–	–	–	–
Minorities' interests	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 112 199**	**2 112 199**	**–**	**3 719**	**2 115 918**

Explanatory notes to Table B6 – Adjustments Budget Financial Position

1 The table represents Assets Less Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity, e.g. assets readily converted to cash or liabilities immediately required to be met from cash appear first.

2 Any movement on the Adjustments Budgeted Financial Performance or the Capital Adjustments Budget will invariably impact on the Adjustments Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budgets and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is directly informed by forecasting the statement of financial position.

3 The cash flow position requires close and ongoing monitoring.

Table B7 – Adjustments Budgeted Cash Flow Statement

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	203 401	203 401	8 783	8 783	212 184
Service charges	500 464	500 464	211 009	211 009	711 473
Other revenue	39 500	39 500	18 113	18 113	57 614
Government - operating	152 602	152 602	1 816	1 816	154 418
Government - capital	40 256	40 256	13 424	13 424	53 680
Interest	15 706	15 706	(12 896)	(12 896)	2 811
Dividends	–	–		–	–
Payments					
Suppliers and employees	(927 527)	(927 527)	(215 139)	(215 139)	(1 142 665)
Finance charges	(716)	(716)		–	(716)
Transfers and Grants	(650)	(650)	650	650	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**23 037**	**23 037**	**25 761**	**25 761**	**48 798**
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	(61 013)	(61 013)	(30 328)	(30 328)	(91 341)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(61 013)**	**(61 013)**	**(30 328)**	**(30 328)**	**(91 341)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–
Increase (decrease) in consumer deposits				–	–
Payments					
Repayment of borrowing	(6 747)	(6 747)	0	0	(6 747)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(6 747)**	**(6 747)**	**0**	**0**	**(6 747)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(44 723)**	**(44 723)**	**(4 567)**	**(4 567)**	**(49 289)**
Cash/cash equivalents at the year begin:	90 062	90 062	(36 667)	(36 667)	53 394
Cash/cash equivalents at the year end:	45 339	45 339	(41 234)	(41 234)	4 105

Explanatory notes to Table B7 – Adjustments Budgeted Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.

2. It reflects the expected cash in-flows versus the cash out-flows that is likely to result from the implementation of the Budget.

3. The municipality will have to maintain its efforts of enforcing strict cash flow management and monitoring on an ongoing basis.

Table B8 – Cash backed reserves/accumulated surplus reconciliation.

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	45 339	45 339	(41 234)	(41 234)	4 105
Other current investments > 90 days	0	0	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–
Cash and investments available:	**45 339**	**45 339**	**(41 234)**	**(41 234)**	**4 105**
Applications of cash and investments					
Unspent conditional transfers	–	–	–	–	–
Unspent borrowing	–	–	–	–	–
Statutory requirements	–	–	–	–	–
Other working capital requirements	(28 517)	(28 517)	52 046	23 529	23 529
Other provisions	(3 176)	(3 176)	(9 366)	(12 542)	(12 542)
Long term investments committed	–				
Reserves to be backed by cash/investments					
Total Application of cash and investments:	**(31 693)**	**(31 693)**	**42 680**	**10 987**	**10 987**
Surplus(shortfall)	**13 646**	**13 646**	**1 445**	**(30 247)**	**15 092**

Explanatory notes to Table B8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. As part of the budgeting and planning guidelines that informed the compilation of the 2021/22 Budget, the end objective was to ensure that the budget is funded as required in accordance with section 18 of the MFMA.

4. It is to be noted that the 2021/22 approved Budget reflected a funding surplus of R 13,646 million, whilst the 2021/22 Adjustments Budget reflects a funding surplus of R 15,092 million.

5. The Adjustments Budget funding position indicates that the Municipality must continue to exercise strict fiscal discipline to maintain and improve its funding position.

Table B9 – Asset Management

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
Total New Assets *to be adjusted*	**27 945**	**41 887**	**11 186**	**11 186**	**53 073**
Electrical Infrastructure	8 383	7 783	–	–	7 783
Water Supply Infrastructure	570	14 801	13 185	13 185	27 986
Sanitation Infrastructure	3 430	1 287	–	–	1 287
Solid Waste Infrastructure	1 370	247	–	–	247
Information and Communication Infrastructure	700	700	–	–	700
Infrastructure	**14 453**	**24 818**	**13 185**	**13 185**	**38 002**
Community Facilities	1 650	3 188	(109)	(109)	3 079
Sport and Recreation Facilities	200	200	(45)	(45)	155
Community Assets	**1 850**	**3 388**	**(154)**	**(154)**	**3 234**
Operational Buildings	1 106	629	–	–	629
Other Assets	**1 106**	**629**	**–**	**–**	**629**
Licences and Rights	1 257	1 424	(317)	(317)	1 107
Intangible Assets	**1 257**	**1 424**	**(317)**	**(317)**	**1 107**
Computer Equipment	**1 350**	**2 381**	**445**	**445**	**2 826**
Furniture and Office Equipment	**1 770**	**2 022**	**(454)**	**(454)**	**1 568**
Machinery and Equipment	**2 960**	**2 760**	**(1 458)**	**(1 458)**	**1 302**
Transport Assets	**3 200**	**4 465**	**(60)**	**(60)**	**4 405**
Total Renewal of Existing Assets *to be adjusted*	**3 115**	**2 522**	**864**	**864**	**3 386**
Electrical Infrastructure	–	–	864	864	864
Water Supply Infrastructure	1 565	872	–	–	872
Information and Communication Infrastructure	1 500	1 500	–	–	1 500
Infrastructure	**3 065**	**2 372**	**864**	**864**	**3 236**
Community Facilities	50	150	–	–	150
Community Assets	**50**	**150**	**–**	**–**	**150**

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Upgrading of Existing Assets *to be adjusted*	**29 952**	**35 550**	**(668)**	**(668)**	**34 882**
Roads Infrastructure	14 235	14 235	1	1	14 235
Electrical Infrastructure	1 400	2 147	–	–	2 147
Sanitation Infrastructure	9 830	15 625	(317)	(317)	15 308
Infrastructure	**25 465**	**32 007**	**(317)**	**(317)**	**31 690**
Sport and Recreation Facilities	4 237	3 293	(351)	(351)	2 942
Community Assets	**4 237**	**3 293**	**(351)**	**(351)**	**2 942**
Computer Equipment	**250**	**250**	**–**	**–**	**250**
Total Capital Expenditure *to be adjusted*					
Roads Infrastructure	14 235	14 235	1	1	14 235
Electrical Infrastructure	9 783	9 930	864	864	10 793
Water Supply Infrastructure	2 135	15 673	13 185	13 185	28 858
Sanitation Infrastructure	13 260	16 912	(317)	(317)	16 595
Solid Waste Infrastructure	1 370	247	–	–	247
Information and Communication Infrastructure	2 200	2 200	–	–	2 200
Infrastructure	**42 983**	**59 196**	**13 732**	**13 732**	**72 928**
Community Facilities	1 700	3 338	(109)	(109)	3 229
Sport and Recreation Facilities	4 437	3 493	(396)	(396)	3 097
Community Assets	**6 137**	**6 831**	**(506)**	**(506)**	**6 326**
Operational Buildings	1 106	629	–	–	629
Other Assets	**1 106**	**629**	**–**	**–**	**629**
Licences and Rights	1 257	1 424	(317)	(317)	1 107
Intangible Assets	**1 257**	**1 424**	**(317)**	**(317)**	**1 107**
Computer Equipment	**1 600**	**2 631**	**445**	**445**	**3 076**
Furniture and Office Equipment	**1 770**	**2 022**	**(454)**	**(454)**	**1 568**
Machinery and Equipment	**2 960**	**2 760**	**(1 458)**	**(1 458)**	**1 302**
Transport Assets	**3 200**	**4 465**	**(60)**	**(60)**	**4 405**
TOTAL CAPITAL EXPENDITURE *to be adjusted*	**61 013**	**79 959**	**11 382**	**11 382**	**91 341**

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	615 836	615 836	(30 196)	(30 196)	585 640
Storm water Infrastructure	45 925	45 925	(25 293)	(25 293)	20 632
Electrical Infrastructure	474 003	474 150	(297 803)	(297 803)	176 347
Water Supply Infrastructure	344 358	343 165	(69 894)	(69 894)	273 271
Sanitation Infrastructure	67 176	70 827	400 766	400 766	471 593
Solid Waste Infrastructure	16 009	16 009	(1 384)	(1 384)	14 625
Information and Communication Infrastructure	250	250	–	–	250
Infrastructure	1 563 557	1 566 162	(23 804)	(23 804)	1 542 358
Community Assets	25 373	26 067	8 753	8 753	34 821
Investment properties	242 552	242 552	20 094	20 094	262 645
Other Assets	142 876	157 131	(110 686)	(110 686)	46 444
Intangible Assets	2 934	3 101	(699)	(699)	2 402
Computer Equipment	9 198	9 106	1 081	1 081	10 187
Furniture and Office Equipment	17 122	17 373	(11 512)	(11 512)	5 861
Machinery and Equipment	28 792	28 592	(21 458)	(21 458)	7 134
Transport Assets	15 731	16 996	1 780	1 780	18 776
Land	239 771	239 771	(5 052)	(5 052)	234 719
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**2 287 904**	**2 306 851**	**(141 503)**	**(141 503)**	**2 165 348**
EXPENDITURE OTHER ITEMS					
Depreciation & asset impairment	91 830	91 830	–	–	91 830
Repairs and Maintenance by asset class	**48 821**	**49 981**	**920**	**920**	**50 901**
Roads Infrastructure	11 590	11 590	–	–	11 590
Storm water Infrastructure	1 405	1 405	(50)	(50)	1 355
Electrical Infrastructure	7 302	7 302	(150)	(150)	7 152
Water Supply Infrastructure	6 426	7 176	3 787	3 787	10 963
Sanitation Infrastructure	2 915	3 215	(200)	(200)	3 015
Rail Infrastructure	730	730	–	–	730
Information and Communication Infrastructure	1 000	1 000	(702)	(702)	298
Infrastructure	31 367	32 417	2 685	2 685	35 103
Community Facilities	1 867	1 767	(430)	(430)	1 337
Sport and Recreation Facilities	1 844	1 844	–	–	1 844
Community Assets	3 711	3 611	(430)	(430)	3 181
Operational Buildings	3 194	3 369	(140)	(140)	3 229
Other Assets	3 194	3 369	(140)	(140)	3 229
Machinery and Equipment	732	767	(90)	(90)	677
Transport Assets	9 816	9 816	(1 105)	(1 105)	8 711
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**140 651**	**141 811**	**920**	**920**	**142 731**
Renewal and upgrading of Existing Assets as % of total capex	*54.2%*	*47.6%*			*41.9%*
Renewal and upgrading of Existing Assets as % of deprecn"	*36.0%*	*41.5%*			*41.7%*
R&M as a % of PPE	*2.1%*	*2.2%*			*2.4%*
Renewal and upgrading and R&M as a % of PPE	*3.6%*	*3.8%*			*4.1%*

Explanatory notes to Table B9 – Asset Management

1. The table provides a summarised version of the capital programme divided into new assets and renewal of existing assets; and reflects the relevant asset categories. The associated repairs and maintenance and depreciation are also reflected.

   It also provides an indication of the resources deployed for maintaining and renewing existing assets, as well as the extent of asset expansion.

Table B10 – Basic service delivery measurement

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Household service targets					
Water:					
Piped water inside dwelling				–	–
Piped water inside yard (but not in dwelling)				–	–
Using public tap (at least min.service level)				–	–
Other water supply (at least min.service level)				–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Using public tap (< min.service level)				–	–
Other water supply (< min.service level)				–	–
No water supply				–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:					
Flush toilet (connected to sewerage)				–	–
Flush toilet (with septic tank)				–	–
Chemical toilet				–	–
Pit toilet (ventilated)				–	–
Other toilet provisions (> min.service level)				–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Bucket toilet				–	–
Other toilet provisions (< min.service level)				–	–
No toilet provisions				–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Energy:					
Electricity (at least min. service level)				–	–
Electricity - prepaid (> min.service level)				–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Electricity (< min.service level)				–	–
Electricity - prepaid (< min. service level)				–	–
Other energy sources				–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	–	–	–	–	–

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Refuse:					
Removed at least once a week (min.service)				–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Removed less frequently than once a week				–	–
Using communal refuse dump				–	–
Using own refuse dump				–	–
Other rubbish disposal				–	–
No rubbish disposal				–	–
Below Minimum Servic Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service					
Water (6 kilolitres per household per month)				–	–
Sanitation (free minimum level service)				–	–
Electricity/other energy (50kwh per household per month)				–	–
Refuse (removed at least once a week)				–	–
Cost of Free Basic Services provided (R'000)					
Water (6 kilolitres per household per month)	(38 318)	(38 318)	539	539	(37 778)
Sanitation (free sanitation service)	(9 717)	(9 717)	1 050	1 050	(8 666)
Electricity/other energy (50kwh per household per month)	(6 274)	(6 274)	150	150	(6 123)
Refuse (removed once a week)	–	–	–	–	–
Total cost of FBS provided (minimum social package)	(54 308)	(54 308)	1 740	1 740	(52 568)
Highest level of free service provided					
Property rates (R'000 value threshold)				–	–
Water (kilolitres per household per month)				–	–
Sanitation (kilolitres per household per month)				–	–
Sanitation (Rand per household per month)				–	–
Electricity (kw per household per month)				–	–
Refuse (average litres per week)				–	–

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue cost of free services provided (R'000)					
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(20 451)	(20 451)	(227)	(227)	(20 678)
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–
Other	–	–	–	–	–
Total revenue cost of subsidised services provided	**(20 451)**	**(20 451)**	**(227)**	**(227)**	**(20 678)**

Explanatory notes to Table B10 – Basic Service Delivery Measurement

Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

PART 2 – SUPPORTING DOCUMENTATION

2.1 Adjustments to Budget Assumptions

The budget assumptions, which informed the approved 2021/22 Budget, have been maintained.

2.2 Adjustments to Budget Funding

2.2.1 Funding the Adjustments Budget

2.2.1.1 Funding of Operating Expenditure

The Municipality's operating expenditure is mainly funded from sources such as property rates, service charges and government grants. The table below reflects the funding sources:

Description	Budget Year 2021/22		
	Prior Adjusted	Adjusted Budget	Variances
R thousands			
Revenue By Source			
Property rates	218 711	224 085	5 374
Service charges - electricity revenue	334 173	342 329	8 156
Service charges - water revenue	89 581	81 646	(7 935)
Service charges - sanitation revenue	58 635	57 754	(882)
Service charges - refuse revenue	55 744	57 811	2 067
Rental of facilities and equipment	1 169	2 800	1 632
Interest earned - external investments	5 780	2 811	(2 969)
Interest earned - outstanding debtors	10 674	12 820	2 146
Fines, penalties and forfeits	2 238	794	(1 443)
Licences and permits	25 746	12 873	(12 873)
Transfers and subsidies	153 324	154 418	1 094
Other revenue	20 873	23 022	2 148
Total Revenue (excluding capital transfers and contributions)	**976 647**	**973 163**	**(3 484)**

2.2.1.2 Reconciliation showing that operating and capital expenditure is funded in accordance with section 18 of the MFMA.

Description	Budget Year 2021/22				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	45 339	45 339	(41 234)	(41 234)	4 105
Other current investments > 90 days	0	0	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–
Cash and investments available:	**45 339**	**45 339**	**(41 234)**	**(41 234)**	**4 105**
Applications of cash and investments					
Unspent conditional transfers	–	–	–	–	–
Unspent borrowing	–	–	–	–	–
Statutory requirements	–	–	–	–	–
Other working capital requirements	(28 517)	(28 517)	52 046	23 529	23 529
Other provisions	(3 176)	(3 176)	(9 366)	(12 542)	(12 542)
Long term investments committed	–				
Reserves to be backed by cash/investments					
Total Application of cash and investments:	**(31 693)**	**(31 693)**	**42 680**	**10 987**	**10 987**
Surplus(shortfall)	**13 646**	**13 646**	**1 445**	**(30 247)**	**15 092**

2.2.2 Adjustments to estimated collection levels

The 2021/22 Adjustment Operating Budget debtors' collection rate has been revised from 93% to 94%.

2.2.3 Adjustments related to allocations and grants to the Municipality.

2.2.3.1 Adjustments related to capital allocations and grants to the Municipality.

Adjustments relating to grant funding, supporting the Municipality's Capital Budget is included in the enclosed annexure "A".

2.2.3.2. Adjustments related to allocations and grants to the Municipality.

Below the adjustments pertaining to operating allocations and grants:

Supporting Table SB7 Adjustments Budget – transfers and grant receipts

Description	Budget Year 2021/22						
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	148 588	148 588	–	–	–	–	148 588
Operational Revenue:General Revenue:Equitable Share	143 774	143 774				–	143 774
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 423	1 423	–	–	–	–	1 423
Local Government Financial Management Grant [Schedule 5B]	1 720	1 720	–	–	–	–	1 720
Municipal Infrastructure Grant [Schedule 5B]	1 671	1 671	–	–	–	–	1 671
Provincial Government:	2 050	2 050	–	–	–	–	2 050
Sports and Recreation	2 050	2 050	–	–	–	–	2 050
District Municipality:	1 964	1 964	–	–	924	924	2 888
Environmental health subsidy	1 964	1 964			924	924	2 888
Other grant providers:	–	–	–	–	892	892	892
South Africa Local Government Association (SALGA)	–	–	–	–	722	722	722
Foreign Government and International Organisations	–	–	–	–	170	170	170
Total Operating Transfers and Grants	152 602	152 602	–	–	1 816	1 816	154 418
Capital Transfers and Grants							
National Government:	39 542	39 542	–	18 463	–	18 463	58 005
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7 800	7 800	–	–	–	–	7 800
Municipal Infrastructure Grant [Schedule 5B]	31 742	31 742	–	5 963	–	5 963	37 705
Municipal Disaster Recovery Grant [Schedule 4B]	–	–	–	12 500	–	12 500	12 500
District Municipality:	714	714	–	–	924	924	1 638
Fire Services Subsidy	714	714	–	–	924	924	1 638
Other grant providers:	–	–	–	–	39 176	39 176	39 176
Transfer from Operational Revenue	–	–	–	–	39 176	39 176	39 176
Total Capital Transfers and Grants	40 256	40 256	–	18 463	40 101	58 563	98 819
TOTAL RECEIPTS OF TRANSFERS & GRANTS	192 858	192 858	–	18 463	41 917	60 379	253 237

Supporting Table SB8 Adjustments Budget – expenditure on transfers and programmes

Description	Budget Year 2021/22						
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands							
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:							
Operating expenditure of Transfers and Grants							
National Government:	**148 588**	**148 588**	**–**	**–**	**–**	**–**	**148 588**
Operational Revenue:General Revenue:Equitable Share	143 774	143 774				–	143 774
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 423	1 423	–	–	–	–	1 423
Local Government Financial Management Grant [Schedule 5B]	1 720	1 720	–	–	–	–	1 720
Municipal Infrastructure Grant [Schedule 5B]	1 671	1 671	–	–	–	–	1 671
Provincial Government:	**2 050**	**2 050**	**–**	**–**	**–**	**–**	**2 050**
Sports and Recreation	2 050	2 050	–	–	–	–	2 050
District Municipality:	**1 964**	**1 964**	**–**	**–**	**924**	**924**	**2 888**
Environmental health subsidy	1 964	1 964			924	924	2 888
Other grant providers:	–	–	–	–	892	892	892
South Africa Local Government Association (SALGA)	–	–	–	–	722	722	722
Foreign Government and International Organisations	–	–	–	–	170	170	170
Total Operating Transfers and Grants	**152 602**	**152 602**	**–**	**–**	**1 816**	**1 816**	**154 418**
Capital Transfers and Grants							
National Government:	**39 542**	**39 542**	**–**	**18 463**	**–**	**18 463**	**58 005**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7 800	7 800	–	–	–	–	7 800
Municipal Infrastructure Grant [Schedule 5B]	31 742	31 742	–	5 963	–	5 963	37 705
Municipal Disaster Recovery Grant [Schedule 4B]	–	–	–	12 500	–	12 500	12 500
District Municipality:	**714**	**714**	**–**	**–**	**924**	**924**	**1 638**
Fire Services Subsidy	714	714	–	–	924	924	1 638
Other grant providers:	**–**	**–**	**–**	**–**	**39 176**	**39 176**	**39 176**
Transfer from Operational Revenue	–	–	–	–	39 176	39 176	39 176
Total Capital Transfers and Grants	**40 256**	**40 256**	**–**	**18 463**	**40 101**	**58 563**	**98 819**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS	**192 858**	**192 858**	**–**	**18 463**	**41 917**	**60 379**	**253 237**

2.3 Adjustments to expenditure on allocations and grant programmes

2.3.1 The adjustments made to planned capital expenditure of allocations and grants received.

The adjustments made to planned capital expenditure, including the capital projects in question, are reflected in Annexure "A".

2.4 Adjustments to Councillors and Employee benefits

Below is a summary of the adjustments made to Councillors' Remuneration and Employee Related Costs:

Description	Approved Budget 2021/22	Adjustments Budget 2021/22	Variance
	R	R	R
Employee Related Costs	378 358 526	377 339 900	-1 018 626
Councillors' Remuneration	13 650 824	13 650 824	-

2.5 Adjustments to Service Delivery and Budget Implementation Plan (SDBIP)

In accordance with the MFMA, it should be noted that adjustments to the service delivery targets and performance indicators in the 2021/22 SDBIP will be considered, following the approval by Council of the 2021/22 Adjustments Budget.

2.6 Adjustments to Capital Expenditure

Annexure "B" contains a listing of all the adjusted capital programmes and projects of the Municipality, which are aligned to the Integrated Development Plan of the Municipality.

2.7 Municipal Manager's Quality Certification

I, Charl Du Plessis, Municipal Manager of the Kouga Local Municipality, hereby certify that the Adjustments 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 __Charl Du Plessis_____

Municipal Manager of Kouga Local Municipality EC108



Signature:…… ……..

23 February 2022

Date:……..

		ANNEXURE "A"	
PROJECT DESCRIPTION	**Approved Budget 2021/22**	**Adjustments**	**Adjusted Budget 2021/22**
District Municipality Funding			
Fire Vehicle	1 600 000	38 000	1 638 000
	1 600 000	**38 000**	**1 638 000**
Local Government Financial Management Grant			
Computer Equipment		86 957	86 957
	-	**86 957**	**86 957**
Municipal Disaster Relief Grant			
Connect 4 x drilled boreholes to treatment works	11 356 000	- 486 435	10 869 565
	11 356 000	**- 486 435**	**10 869 565**
Integrated National Electrification Programme Grant			
Ocean View Electrification	6 782 609	-	6 782 609
	6 782 609	**-**	**6 782 609**
Municipal Infrastructure Grant			
Upgrade Sanitation System Old Hankey	15 298 845	- 317 147	14 981 698
Upgrading of Gravel Roads in Humansdorp	14 234 651	566	14 235 217
Mini Fresh Food and Craft Markets in Jbay & Hankey	838 062	- 109 312	728 750
Upgrading of Sports Facilities	3 193 400	- 3 193 400	-
Upgrading/Improvement of Sport Facilities within Kouga Region (Loerie)		500 000	500 000
Upgrading/Improvement of Sport Facilities within Kouga Region (Sea Vista)		2 342 087	2 342 087
	33 564 958	**- 777 206**	**32 787 752**
Total	**53 303 567**	**- 1 138 684**	**52 164 883**

ANNEXURE "B"

DIRECTORATES	DEPARTMENT	FUNDING	PROJECTS	PROJECT NR	Approved Budget 2021/22	Adjustments	Adjusted Budget 2021/22
COMMUNITY SERVICES	FIRE SERVICES	Distr	Fire Vehicle	FT911	1 600 000	38 000	1 638 000
COMMUNITY SERVICES	PARKS AND OPEN SPACES	Internal	5X Trailes	101782	200 000	-	200 000
COMMUNITY SERVICES	Envornmental Management Fee	Internal	Kouga Skip Bins	CP4_EMF	200 000	-	200 000
COMMUNITY SERVICES	Protection Services	Internal	Machinery and Equipment (Security Cameras System)	PC_1004	1 200 000	- 900 000	300 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Machinery and Equipment (Generator)	1011113	230 000	-	230 000
COMMUNITY SERVICES	Parks & Open Space	Internal	Machinery and Equipment	PC_1003	80 000	-	80 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Machinery and Equipment (Radio communication) -	1011115	150 000	- 50 000	100 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Roads Marking Machinery and Equipment	1011117	150 000	- 150 000	-
COMMUNITY SERVICES	Sport & Recreation	Internal	Furniture and Equipment	CP_9	200 000	- 100 000	100 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Playdetactor (Machinery and Equipment)	1011111	200 000	- 45 000	155 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Machinery and Equipment (Quardbike)	1011114	150 000	- 54 402	95 598
COMMUNITY SERVICES	Fire Services	Internal	Fencing Humansdorp Fire Station	CP1_FS	600 000	-	600 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Furniture and Equipment - Operations room	1011112	180 000	- 162 803	17 197
COMMUNITY SERVICES	SPORT & RECREATION	Internal	Fencing Sport and Recreational Facilities	1011118	1 500 000	-	1 500 000
COMMUNITY SERVICES	Fire Services	Internal	Vehicle	CP_23	565 000	-	565 000
COMMUNITY SERVICES	Beach	Internal	Upgrading of Pellsrus, Kabeljous, Cape St Francis	PC_A001	100 000	-	100 000
COMMUNITY SERVICES	LAW ENFORCEMENT	Internal	Computer Equipment - Operatons Room	1011116	80 000	- 56 600	23 400
COMMUNITY SERVICES	ENVIRONMENTAL MANAGEMENT	Internal	Machinery and Equipment	PC_1002	99 999	- 66 299	33 700
COMMUNITY SERVICES	CEMETERIES	Internal	Ablution Facilities New	1011104	570 000	- 420 000	150 000
COMMUNITY SERVICES	ENVIRONMENTAL MANAGEMENT	Internal	Computer Equipment	CP_4		66 300	66 300
					8 054 999	**- 1 900 804**	**6 154 195**
CORPORATE SERVICES	Corporate Services	Internal	Computer Software and Applications	CP_60	237 000	50 000	287 000
CORPORATE SERVICES	Corporate Services	Internal	Fencing of municipal building	PC_1023	629 206	-	629 206
CORPORATE SERVICES	ADMINISTRATION SERVICES	Internal	Bio-metric System	CP_CPS1	800 000	- 200 000	600 000
CORPORATE SERVICES	Corporate Services	Internal	EDMS	PC_201	166 954	- 166 954	-
CORPORATE SERVICES	Corporate Services	Internal	Furniture and Equipment	CP_9	150 000	- 150 000	-
CORPORATE SERVICES	Skills Development	Internal	Computer Equipment	CP_4	33 343	- 11 842	21 501
CORPORATE SERVICES	Corporate Services	Internal	Computer Equipment	CP_4	100 000	41 843	141 843
CORPORATE SERVICES	ADMINISTRATION SERVICES	Internal	Furniture and Equipment	CP_9	30 000	120 000	150 000
CORPORATE SERVICES	ADMINISTRATION SERVICES	Internal	Communications _ LED Screen	CORP02		300 000	300 000
CORPORATE SERVICES	ADMINISTRATION SERVICES	Internal	Communications _ Digital Screen	CORP01		100 000	100 000
					2 146 503	**83 047**	**2 229 550**

ANNEXURE "B"

DIRECTORATES	DEPARTMENT	FUNDING	PROJECTS	PROJECT NR	Approved Budget 2021/22	Adjustments	Adjusted Budget 2021/22
EXECUTIVE & COUNCIL	MAYOR	Internal	Furniture and Equipment - Municipal Court	0803217	100 000	-	100 000
EXECUTIVE & COUNCIL	Council	Internal	Furniture and Equipment	CP_9	100 000	-	100 000
EXECUTIVE & COUNCIL	Council	Internal	Computer Equipment	CP_4	120 000	- 120 000	-
EXECUTIVE & COUNCIL	MAYORAL COMMITTEE	Internal	Furniture and Equipment - Ward Councillors Offices	1011101	150 000	-	150 000
EXECUTIVE & COUNCIL	MAYORAL COMMITTEE	Internal	Computer Equipment	CP_4	130 000	- 130 000	-
EXECUTIVE & COUNCIL	MAYOR	Internal	Electronic and Computer Equipment	1011120	200 000	-	200 000
EXECUTIVE & COUNCIL	MAYOR	Internal	Vehicle	CP_23	1 200 000	-	1 200 000
EXECUTIVE & COUNCIL	MUNICIPAL MANAGER	Internal	Computer Equipment	CP_4	120 000	30 000	150 000
EXECUTIVE & COUNCIL	MAYOR	Internal	PA system/Data projector/Screens/Sound	1011102	70 000	-	70 000
EXECUTIVE & COUNCIL	WARD COUNCILLORS	Internal	Ward councilors Capital project	PC_65	750 000	-	750 000
EXECUTIVE & COUNCIL	WARD COUNCILLORS	Internal	Computer Equipment	CP_4	500 000	205 000	705 000
EXECUTIVE & COUNCIL	Risk and Internal Audit Unit	Internal	Computer Equipment	CP_4		20 000	20 000
EXECUTIVE & COUNCIL	Risk and Internal Audit Unit	Internal	Furniture and Equipment	CP_54		25 000	25 000
					3 440 000	**30 000**	**3 470 000**
FINANCE	ASSET MANAGEMENT	Internal	Single Cap Bakkie for stock verification	101773	300 000	50 000	350 000
FINANCE	SCM	Internal	Machinery and Equipment	PC_1003	250 000	- 237 300	12 700
FINANCE	ASSET MANAGEMENT	Internal	Office Equipment	101771	7 000	- 1 002	5 998
FINANCE	ASSET MANAGEMENT	Internal	Office Equipment	101772	12 000	-	12 000
FINANCE	ASSET MANAGEMENT	Internal	Replacement of Electrical Transformer _ Humansdorp	AM001		863 540	863 540
FINANCE	REVENUE	Internal	2 Single Cab Bakkie	0803219	600 000	- 148 000	452 000
FINANCE	EXPENDITURE	Internal	Big eye-line printer	101774	200 000	- 200 000	-
FINANCE	Finance: IT	Internal	Furniture and Equipment	CP_9	141 005	- 71 998	69 007
FINANCE	Finance: IT	Internal	Cibex Software	CP_075	600 000	-	600 000
FINANCE	Finance: IT	Internal	Computer Equipment	CP_4	914 244	-	914 244
FINANCE	Finance: IT	Internal	WIFI Solution	PC_017	100 000	-	100 000
FINANCE	Finance: IT	Internal	Network Upgrade	CP_2241	250 000	-	250 000
FINANCE	Finance: IT	FMG	Computer Equipment	CP_4		86 957	86 957
					3 374 249	**342 197**	**3 716 446**

ANNEXURE "B"

DIRECTORATES	DEPARTMENT	FUNDING	PROJECTS	PROJECT NR	Approved Budget 2021/22	Adjustments	Adjusted Budget 2021/22
INFRASTRUCTURE & ENGINEERING	Electricity	Internal	Saffery Substation	CP7_ELC	1 000 000	-	1 000 000
INFRASTRUCTURE & ENGINEERING	Water	Internal	Replace 250mm Water Main Canal Road St Francis Bay	CP7_WAT	163 000	-	163 000
INFRASTRUCTURE & ENGINEERING	Water	Internal	Repair Leaking Concrete Water Tower Paradise Beach	CP_4WAT	310 000	-	310 000
INFRASTRUCTURE & ENGINEERING	Water	Internal	Replace Main Waterline Sout Rivier Bridge Crossing	CP5_WAT	295 000	-	295 000
INFRASTRUCTURE & ENGINEERING	Water	Internal	Replace 250mm Water Main Mimosa Street Jbay	CP6_WAT	104 000	-	104 000
INFRASTRUCTURE & ENGINEERING	Sewerage	Internal	New bypass Sewer Rising Main and Pump Stations Jbay	CP5_SW	992 000	-	992 000
INFRASTRUCTURE & ENGINEERING	Sewerage	Internal	Upgrade Sewer Rising Mains Jbay (La Mer-4A-4B) Pre	CP4_SW	326 000	-	326 000
INFRASTRUCTURE & ENGINEERING	WATER	DRG	Connect 4 x drilled boreholes to treatment works	I&E002	11 356 000	- 486 435	10 869 565
INFRASTRUCTURE & ENGINEERING	WATER	Internal	Connect up 3 x boreholes Soetkloof Hankey	I&E001	2 875 000	-	2 875 000
INFRASTRUCTURE & ENGINEERING	Sewerage	Internal	Piped Reticulation - St Francis Bay	CP7_SEW	295 000	-	295 000
INFRASTRUCTURE & ENGINEERING	Water	Internal	Machinery & Equipment	CP_10SW	180 000	-	180 000
INFRASTRUCTURE & ENGINEERING	METERING & REVENUE	Internal	Bulk 66kv Overhead lines	CP66KV	2 147 319	-	2 147 319
INFRASTRUCTURE & ENGINEERING	Sewerage	MIG	Upgrade Sanitation System Old Hankey	PC_012	15 298 845	- 317 147	14 981 698
INFRASTRUCTURE & ENGINEERING	METERING & REVENUE	INEP	Ocean View Electrification	ELEC711	6 782 609	-	6 782 609
INFRASTRUCTURE & ENGINEERING	Sewerage	Internal	Upgrade Loerie sewer pump station	CP_2SW	147 000	-	147 000
INFRASTRUCTURE & ENGINEERING	Public Works	MIG	Upgrading of Gravel Roads in Humansdorp	PC_075	14 234 651	566	14 235 217
INFRASTRUCTURE & ENGINEERING	PROJECT MANAGEMENT UNIT (PMU)	MIG	Mini Fresh Food and Craft Markets in Jbay & Hankey		838 062	- 109 312	728 750
INFRASTRUCTURE & ENGINEERING	PROJECT MANAGEMENT UNIT (PMU)	Internal	Mini Fresh Food and Craft Markets in Jbay & Hankey	CP_369	400 000	-	400 000
INFRASTRUCTURE & ENGINEERING	Mig Administration Unit	MIG	Upgrading of Sports Facilities	CP_74	3 193 400	- 3 193 400	-
INFRASTRUCTURE & ENGINEERING	SEWERAGE	Internal	Construct emergency overflow pond Koraal Sewer	CP_3SW	100 000	-	100 000
INFRASTRUCTURE & ENGINEERING	PROJECT MANAGEMENT UNIT (PMU)	MIG	Upgrading/Improvement of Sport Facilities within Kouga Regi	MIG01		500 000	500 000
INFRASTRUCTURE & ENGINEERING	PROJECT MANAGEMENT UNIT (PMU)	MIG	Upgrading/Improvement of Sport Facilities within Kouga Regi	MIG02		2 342 087	2 342 087
INFRASTRUCTURE & ENGINEERING	WATER	Internal	WATER TANKS - JEFFREYS BAY	W9801		840 000	840 000
INFRASTRUCTURE & ENGINEERING	WATER	Internal	Connecting Kruisfontein borehole to Humansdorp Water Tret	WAT004		10 335 694	10 335 694
INFRASTRUCTURE & ENGINEERING	WATER	Internal	Connect 4 x drilled boreholes to treatment works	I&E002		815 435	815 435
INFRASTRUCTURE & ENGINEERING	WATER	Internal	WATER TANKS - HUMANSDORP	W9802		2 100 000	2 100 000
					61 037 886	**12 827 488**	**73 865 374**
PLANNING, DEVELOPMENT & TOURISM	Planning & Development	Internal	Computer Software and Applications	CP_60	220 000	-	220 000
PLANNING, DEVELOPMENT & TOURISM	Planning & Development	Internal	Furniture and equipment	CP_54	300 000	-	300 000
PLANNING, DEVELOPMENT & TOURISM	LOCAL ECONOMIC DEVELOPMENT	Internal	Computer Equipment	CP_4	83 898	-	83 898
PLANNING, DEVELOPMENT & TOURISM	Economic Development: Tourism	Internal	Restoration of Fisherman Grave Site	CP2_EDT	150 000	-	150 000
PLANNING, DEVELOPMENT & TOURISM	LAND & PROPERTY ADMINISTRATION	Internal	Furniture and equipment	CP_54	451 528	-	451 528
PLANNING, DEVELOPMENT & TOURISM	LAND & PROPERTY ADMINISTRATION	Internal	Computer Equipment	CP_4	100 000	-	100 000
PLANNING, DEVELOPMENT & TOURISM	LOCAL ECONOMIC DEVELOPMENT	Internal	Kouga Business Support Centre	CP1_EDB	600 000	-	600 000
					1 905 426	**-**	**1 905 426**
				Total	**79 959 063**	**11 381 928**	**91 340 991**