

2019-2020

SPECIAL ADJUSTMENT BUDGET

FOR THE 2019/2020 FINANCIAL YEAR IN

TERMS OF SECTION 28 AND SECTION 29 OF

THE MFMA AS A RESULT OF COVID -19 AND

THE COUNTRY BEING PLACED UNDER

LOCKDOWN



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PURPOSE OF THE REPORT

To seek approval from Council on the special adjustments proposed to the 2019/2020 original Operational and Capital Budget due to Covid-19, in terms of Section 28 and Section 29 of the MFMA.

SPECIAL ADJUSTMENT BUDGET SPEECH

2019/2020 Special Adjustment Budget Speech by his worship the Mayor, Councillor MC Maphisa, at Abaqulusi Council Chambers, 15 June 2020 at a Council meeting.

Mr Speaker, I wish to present an overview of this special Covid-19 adjustment budget for the 2019/2020 budget year. This adjustment document is prepared in terms of the Municipal Budget and Reporting Regulations.

At midnight on the 26th of March 2020 a nationwide lockdown commenced. This lockdown has affected how the municipality has had to undertake its financial management responsibilities for the remainder of the 2019/2020 financial year in terms of the MFMA.

The municipality is allowed to table one adjustment budget between the date of the declaration of the national state of disaster and 15 June 2020, which is the date when it is envisaged to end in terms of the Disaster Management Act. During the tabling of this special adjustment budget the municipality is expected to pass the special adjustment budget carefully to ensure that all related expenditure is authorised in this one special adjustments budget.

I would like to thank all members of this Council, including all representatives of all political parties and all members of the administration for their contributions made. A budget is defined as “a plan for spending money wisely” and the administration under the Municipal Manager and the CFO and his team are trying to install strict fiscal discipline

Mr Speaker I am humbled by the huge task entrusted to me as leader of this Council, and the opportunity to table this Special Adjustment Budget to ensure we protect our people.

Mr Speaker, in the item serving before Council the recommendations are set out as recommended in the Special Adjustment Budget item. I herewith formally submit recommendations to Council for consideration and approval of the 2019/2020 special adjustments budget due to the COVID-19 pandemic.

I would like to make the following recommendations: (Proposed Resolutions)

1. The Operational Expenditure budget be adjusted to R581,113 million inclusive of non-cash items, to accommodate for the Grant Expenditure of R 1,302,000 million and R 3,897,165.13 for Emergency Interventions relating to COVID 19.
2. The Operational Revenue Budget be adjusted to R545,816 million. The proposed amendments to the revenue are due to the additional R1,302,000 million conditional grant received for Covid-19 expenditure and the reprioritisation of MIG Grant funding of R 3,897,165.13 to assist with the Emergency Interventions relating to COVID 19.
3. The Capital Budget be reduced by R 3,897,165.13 to accommodate the Emergency Interventions relating to COVID 19. The Capex is reduced from R 41,666 million to R 37,769 million.
4. That under no circumstances should expenditure be incurred that is not budgeted for. Disciplinary action be taken against the person liable for that unbudgeted expenditure
5. That, in compliance with the MFMA the financial results regarding the operating and capital budgets for the Special Adjustment Budget of the 2019/2020 financial year, and supporting documents as required by National Treasury (Schedule B) be submitted to Council for approval
6. This report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format
7. The Budget & Reporting Section of Finance does the necessary adjustments to the Revenue & Expenditure **Budgets** on the MUNSOFTE Financial Accounting System and all projects other than the projects for infrastructure maintenance be blocked and expenditure only be incurred if supporting documentation motivating the expenditure be submitted to the Accounting Officer and CFO for approval **prior** to the expenditure being incurred
8. Only suppliers registered on the CSD be utilized to ensure there is no expenditure incurred for which there is no budget.

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities

It is important that the Exemption Notice be understood within the context of the COVID-19 pandemic and the related declarations made by the President of the Republic of South Africa. The Exemption provided enabled a relaxation of all the provisions that would have compromised amongst others, the social distancing and the prohibition of gatherings of more than 100 people measures that was introduced as part of the national state of disaster declaration. The latter refers to council meetings where reports had to be approved before being made public, public consultation meetings, sitting of bid committees etc. in other words, every action or decision that requires some degree of human contact will be covered by the conditional exemption. All other actions or decisions e.g. paying suppliers within 30 days of receipt of invoice, etc. that involve minimal to no human contact should continue as normal.

The National State of Disaster and subsequent lockdown comes amidst already dire economic conditions and worsening high levels of unemployment. The lockdown has had a devastating effect on economic activity as non-essential business was forced to shut down completely resulting in a reduction in overall economic output and job losses. This has impacted negatively on the municipality with revenue streams being lost as businesses, households and communities reel from the economic fallout caused by COVID-19. The municipality was further required to expand the scope of basic services and free basic services to respond directly to the socio-economic impact of the pandemic and prevent the transmission of communicable diseases.

During this period all non-essential spending has been curtailed to optimise savings that can in turn be applied for disaster relief. Strategic management of priority functional classifications of budget allocations and basic incremental increases to primary mandates and functions to ensure basic operational effectiveness have been undertaken, with savings and developmental project allocations channelled to areas of need identified through risk assessment while not losing site of existing capital project requirements. Proper records have been maintained for all expenditure incurred to ensure effective

internal controls, special adjustment budget allocations and appropriations, and audit purposes.

The expenditure related to COVID-19 has been limited to the implementation of our mandate as outlined in the Constitution, specifically related to the provision of basic services i.e. water, sanitation, refuse and electricity.

Funding from MIG has been re-allocated to various projects relating to the basic services of the municipality.

The municipality submitted a business plan to COGTA for the provision of PPE for Councillors and Staff.

During the lockdown period the revenue stream of the municipality has been severely affected and for the month of April an amount of R8 million less was received compared to the amount billed. During April due to no meter readings being available consumers were averaged which meant the municipality billed R7 million less than in previous months resulting in less revenue being available in May 2020 putting a strain on funds available for salaries and payments to Eskom.

During May 2020 the municipality received an amount of R1,302,000 from the National Disaster Fund for the business plan submitted for items related to PPE for Councillors and Staff to procure masks, sanitizer, thermal thermometers, equipment to assist in the sanitizing of offices and depots as well as public areas such as the taxi ranks and halls housing the homeless as well as fuel for the water tankers to ensure the continued supply of water.

Budget Related Legislation

The Municipal Finance Management Act (MFMA) No 56 of 2003 requires that the municipality table and adopt the budget and budget resolutions. The format of the budget and supporting documentation is prescribed by the Municipal Budget and Reporting Regulations. Furthermore, in accordance with the Annexure to MFMA Circular 99, the budget tablets below are presented.

Special Adjustment Budget Summary of Revenue & Expenditure

Operational revenue

KZN263 Abaqulusi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Special Adjustments Budget COVID 19	Special Adjustments Budget	+1 2020/21	+2 2021/22
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
Revenue By Source														
Property rates	2	78 789	-	-	-	-	-	-	-	78 789		78 789	84 305	89 363
Service charges - electricity revenue	2	144 356	-	-	-	-	-	6 697	6 697	151 053		151 053	154 460	163 728
Service charges - water revenue	2	37 020	-	-	-	-	-	2 000	2 000	39 020		39 020	39 611	41 988
Service charges - sanitation revenue	2	28 551	-	-	-	-	-	30	30	28 581		28 581	30 549	32 382
Service charges - refuse revenue	2	19 920	-	-	-	-	-	-	-	19 920		19 920	21 315	22 594
Rental of facilities and equipment		1 425								1 425		1 425	1 525	1 616
Interest earned - external investments		1 000						700	700	1 700		1 700	1 070	1 134
Interest earned - outstanding debtors		-						-	-	-		-	-	-
Dividends received		-						-	-	-		-	-	-
Fines, penalties and forfeits		22 473						626	626	23 099		23 099	24 046	25 489
Licences and permits		4 903						-	-	4 903		4 903	5 246	5 561
Agency services		-						-	-	-		-	-	-
Transfers and subsidies		179 813						10 912	10 912	190 724	5 199	195 923	189 707	203 072
Other revenue	2	1 206	-	-	-	-	-	196	196	1 402		1 402	1 290	1 368
Gains on disposal of PPE		-						-	-	-		-	-	-
Total Revenue (excluding capital transfers and contributions)		519 456	-	-	-	-	-	21 161	21 161	540 617	5 199	545 816	553 125	588 295

- Additional Grant Funding (Disaster Management Grant) totaling R 1,302,000 was received in May 2020.
- MIG Capital allocation of R 3,897,165.13 was reprioritized. Refer to Schedule B5 for amendments, and subsequent listings.

Operational expenditure

KZN263 Abaqulusi - 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	Special Adjustments Budget COVID 19	Special Adjustments Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
Expenditure By Type														
Employee related costs		152 728	-	-	-	-	-	2 650	2 650	155 379		155 379	163 419	173 224
Remuneration of councillors		18 300						-	-	18 300		18 300	19 581	20 756
Debt impairment		7 881						-	-	7 881		7 881	8 433	8 939
Depreciation & asset impairment		70 866	-	-	-	-	-	(1 112)	(1 112)	69 754		69 754	75 827	80 376
Finance charges		-						-	-	-		-	-	-
Bulk purchases		172 000	-	-	-	-	-	8 000	8 000	180 000		180 000	184 040	195 082
Other materials		13 621						1 160	1 160	14 781	5 199	19 980	14 575	15 449
Contracted services		68 519	-	-	-	-	-	17 758	17 758	86 276		86 276	70 330	73 011
Transfers and subsidies		10 081						1 995	1 995	12 076		12 076	10 787	11 434
Other expenditure		38 439	-	-	-	-	-	(6 972)	(6 972)	31 466		31 466	41 129	43 597
Loss on disposal of PPE		-						-	-	-		-	-	-
Total Expenditure		552 436	-	-	-	-	-	23 478	23 478	575 914	5 199	581 113	588 122	621 870

- The expenditure relating to the Disaster Management Grant of R 1,302,000 was budget at equivalent to the Grant received. This expenditure relating to COVID 19 is reflected within “Other Materials”.
- The reprioritization of MIG Capital funding of R 3,897,165.13 was to accommodate expenditure incurred for Emergency Interventions relating to COVID 19. This expenditure is reflected within “Other Materials” in the table above.
- All other expenditure incurred for COVID 19 amounting to R 1,000,000 was reprioritized between departmental budgets relating to materials & suppliers. This was already budgeted within “Other Materials” of R 1,160,000 million in the adopted Adjustment budget.

KZN263 Abaqulusi - 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 Adjus.	Total Adjus.	Adjusted Budget	Special Adjustments Budget COVID 19	Special Adjustments Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
Revenue By Source														
Property rates	2	78 789	-	-	-	-	-	-	-	78 789		78 789	84 305	89 363
Service charges - electricity revenue	2	144 356	-	-	-	-	-	6 697	6 697	151 053	151 053	154 460	163 728	
Service charges - water revenue	2	37 020	-	-	-	-	-	2 000	2 000	39 020	39 020	39 611	41 988	
Service charges - sanitation revenue	2	28 551	-	-	-	-	-	30	30	28 581	28 581	30 549	32 382	
Service charges - refuse revenue	2	19 920	-	-	-	-	-	-	-	19 920	19 920	21 315	22 594	
Rental of facilities and equipment		1 425	-	-	-	-	-	-	-	1 425	1 425	1 525	1 616	
Interest earned - external investments		1 000	-	-	-	-	-	700	700	1 700	1 700	1 070	1 134	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		22 473	-	-	-	-	-	626	626	23 099	23 099	24 046	25 489	
Licences and permits		4 903	-	-	-	-	-	-	-	4 903	4 903	5 246	5 561	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies		179 813	-	-	-	-	-	10 912	10 912	190 724	5 199	189 707	203 072	
Other revenue	2	1 206	-	-	-	-	-	196	196	1 402	1 402	1 290	1 368	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		519 456	-	-	-	-	-	21 161	21 161	540 617	5 199	545 816	553 125	588 295
Expenditure By Type														
Employee related costs		152 728	-	-	-	-	-	2 650	2 650	155 379		155 379	163 419	173 224
Remuneration of councillors		18 300	-	-	-	-	-	-	-	18 300		18 300	19 581	20 756
Debt impairment		7 881	-	-	-	-	-	-	-	7 881		7 881	8 433	8 939
Depreciation & asset impairment		70 866	-	-	-	-	-	(1 112)	(1 112)	69 754		69 754	75 827	80 376
Finance charges		-	-	-	-	-	-	-	-	-		-	-	-
Bulk purchases		172 000	-	-	-	-	-	8 000	8 000	180 000		180 000	184 040	195 082
Other materials		13 621	-	-	-	-	-	1 160	1 160	14 781	5 199	19 980	14 575	15 449
Contracted services		68 519	-	-	-	-	-	17 758	17 758	86 276		86 276	70 330	73 011
Transfers and subsidies		10 081	-	-	-	-	-	1 995	1 995	12 076		12 076	10 787	11 434
Other expenditure		38 439	-	-	-	-	-	(6 972)	(6 972)	31 466		31 466	41 129	43 597
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-		-	-	-
Total Expenditure		552 436	-	-	-	-	-	23 478	23 478	575 914	5 199	581 113	588 122	621 870
Surplus/(Deficit)		(32 980)	-	-	-	-	-	(2 318)	(2 318)	(35 297)	-	(35 297)	(34 997)	(33 574)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35 278	-	-	-	-	-	8 705	8 705	43 983	(3 897)	40 086	37 121	39 772
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		2 299	-	-	-	-	-	6 388	6 388	8 686	(3 897)	4 789	2 125	6 198
Taxation		-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation		2 299	-	-	-	-	-	6 388	6 388	8 686	(3 897)	4 789	2 125	6 198
Attributable to minorities		-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality		2 299	-	-	-	-	-	6 388	6 388	8 686	(3 897)	4 789	2 125	6 198
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-		-	-	-
Surplus/ (Deficit) for the year		2 299	-	-	-	-	-	6 388	6 388	8 686	(3 897)	4 789	2 125	6 198

Special Adjustment Budget Summary of Capital Expenditure

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Special Adjustments Budget COVID 19	Special Adjustments Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H				
R thousands														
Capital Expenditure - Functional														
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 429	-	-	-	-	-	5 411	5 411	17 840		17 840	-	-
Community and social services		12 429	-	-	-	-	-	2 911	2 911	15 340		15 340	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-		-	-	-
Public safety		-	-	-	-	-	-	2 500	2 500	2 500		2 500	-	-
Housing		-	-	-	-	-	-	-	-	-		-	-	-
Health		-	-	-	-	-	-	-	-	-		-	-	-
<i>Economic and environmental services</i>		22 850	-	-	-	-	-	976	976	23 826	(3 897)	19 929	37 121	39 772
Planning and development		-	-	-	-	-	-	-	-	-		-	-	-
Road transport		22 850	-	-	-	-	-	976	976	23 826	(3 897)	19 929	37 121	39 772
Environmental protection		-	-	-	-	-	-	-	-	-		-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-		-	-	-
Energy sources		-	-	-	-	-	-	-	-	-		-	-	-
Water management		-	-	-	-	-	-	-	-	-		-	-	-
Waste water management		-	-	-	-	-	-	-	-	-		-	-	-
Waste management		-	-	-	-	-	-	-	-	-		-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-		-	-	-
Total Capital Expenditure - Functional	3	35 279	-	-	-	-	-	6 387	6 387	41 666	(3 897)	37 769	37 121	39 772
Funded by:														
National Government		35 279	-	-	-	-	-	6 387	6 387	41 666	(3 897)	37 769	37 121	39 772
Provincial Government		-	-	-	-	-	-	-	-	-		-	-	-
District Municipality		-	-	-	-	-	-	-	-	-		-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-		-	-	-
Transfers recognised - capital	4	35 279	-	-	-	-	-	6 387	6 387	41 666	(3 897)	37 769	37 121	39 772
Borrowing		-	-	-	-	-	-	-	-	-		-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-		-	-	-
Total Capital Funding		35 279	-	-	-	-	-	6 387	6 387	41 666	(3 897)	37 769	37 121	39 772

- Capital expenditure for MIG of R 3,897,165.13 was reprioritized for operational expenditure relating Emergency Intervention COVID 19.

Below is a listing of projects to be funded from the reprioritization:

Water	Amount
Bloemveld WTW	R40 772.48
	R40 772.48

Sanitation	Amount
Vryheid Sewer Feeder Pump Stations	R375 453.19
Klipfontein WWTW	R1 725 209.15
Coronation WWTW	R1 755 730.31
	R3 856 392.65

- The projects listed below was reprioritized within the Capex 2019/2020 to assisted with the COVID 19 pandemic:

Sanitation	Amount Incl
Dump Site Informal Settlement Ablution Block	R938 072.16
Ma300 Informal Settlement Ablution Block	R1 876 144.32
Boyane Informal Settlement	R645 732.58
KwaGxoba Informal Settlement	R805 653.69
New Worker Informal Settlement	R805 653.69
Cliffdale Conservancy Tank	R255 923.36
	R5 327 179.81

Water	
Louwsburg WTW	R237 828.41
Dump Site Informal Settlement Ablution Block	R284 174.98
Ma300 Informal Settlement Ablution Block	R568 349.96
Boyane Informal Settlement	R259 397.08
KwaGxoba Informal Settlement	R62 376.99
New Worker Informal Settlement	R62 376.99
Sikhame Borehole Drilling and Installation	R321 643.19
	R1 796 147.60

Waste Management	
Vryheif Municipal Dump Site	R915 011.45

Special Adjustment Budget Summary of Cashflow

KZN263 Abaqulusi - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year		
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Special Adjustments Budget COVID 19	Special Adjustments Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
CASH FLOW FROM OPERATING ACTIVITIES														
Receipts														
Property rates		123 872								123 872		123 872	176 960	226 366
Service charges		247 235						7 418	7 418	254 653		254 653	250 295	255 493
Other revenue		30 007						822	822	30 829		30 829	32 011	34 034
Government - operating	1	179 813						10 912	10 912	190 725	1 302	192 027	189 707	203 072
Government - capital	1	35 278						8 705	8 705	43 983	(3 897)	40 086	37 121	39 772
Interest		1 000						700	700	1 700		1 700	1 070	1 134
Dividends		-								-		-		
Payments														
Suppliers and employees		(582 487)						(22 595)	(22 595)	(605 082)	(1 302)	(606 384)	(619 632)	(710 980)
Finance charges		-								-		-		
Transfers and Grants	1	(10 081)						(1 995)	(1 995)	(12 076)		(12 076)	(10 787)	(11 434)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 637						3 967	3 967	28 604	(3 897)	24 707	56 735	37 458
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		(35 278)						(6 387)	(6 387)	(41 666)	3 897	(37 768)	(37 121)	(39 772)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 278)						(6 387)	(6 387)	(41 666)	3 897	(37 768)	(37 121)	(39 772)
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		(10 641)						(2 420)	(2 420)	(13 061)		(13 061)	19 614	(2 314)
Cash/cash equivalents at the year begin:	2	17 851								17 851		17 851	4 809	24 423
Cash/cash equivalents at the year end:	2	7 209						(2 420)	(2 420)	4 789		4 789	24 423	22 109

- The Cashflow indicates that the Municipality will fund its deficit from cashflow generated through operations. This will entail collection of revenue from long outstanding debtors. This was already approved in the Adjustment Budget 2019/2020.