



MOSES KOTANE LOCAL MUNICIPALITY

Adjustments Budget 2010/2011

Budget and Treasury Office

2010-2011

ADJUSTMENT BUDGET AND SUPPORTING DOCUMENTATION

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Part I (Adjustments budget)

1.1 Mayoral report overview

The country is slowly moving out of the most serious recession since the 1930's, as indicated by the Minister of Finance on 27 October 2010 in his second Budget Policy Statement to Parliament. There are promising signs of economic recovery indicated by the relatively strong rand, the decrease in the repo rate as well as positive trends in certain parts of the economy.

Rural municipalities were to and extend more affected by the economic slowdown as their revenue base are very limited. Our municipality is predominately rural in nature with a very limited revenue base. The infrastructure inherited from previous service providers presents a serious challenge to this municipality. The water assets transferred from the Department of Water Affairs are aging and not up to standard. Most of the 109 villages in the municipality receive water at RDP level or even below. Although millions of rands are spend annually to upgrade water schemes to at least RDP standards to improve the living conditions of our people, it does not provide additional income for the municipality but increase the cost of free basic services.

The announcement by Magalies Water that bulk tariff will be increase with 15 percent from July 2011 will place further pressure on water tariffs. The council will have no alternative to increase its water tariffs substantially in the 2011-2012 financial year.

As a result of the economic slowdown the cash flow of the municipality has been negatively affected and a comprehensive report has been prepared to address this problem.

The expenditure on the capital budget at this point in time is of serious concern. The Administrator has appointed service providers to speed up the implementation of projects provided for in the Capital Budget but the delay in the evaluation of water projects by the department of Water affairs presents a serious challenge. This results in the delay of the registration of MIG projects and of course a slowdown in service delivery. After meetings with the responsible officials at DWAF it is expected that the evaluation of all water related projects will be finalised by the first week in March 2011.

The Administrator prepared a revised organisational structure which was adopted by council in the second half of 2011. The goal of the revised structure is to streamline the council's administration and to provide for additional positions to enhance service delivery.

As previously mentioned the municipality have a very limited tax base and must control the cost of its administration to affordable levels without seriously affecting service delivery.

The cost of human resources as provided for in the 2010-2011 budget represents 40% of the total budget and cannot be increased. It is a well known fact that the cost of human resources should be limited to 35% of the total budget.

The filling of all positions in the organisational is therefore impossible and the council should strictly control this by limiting the appointment of new staff members to the absolute minimum. It is of importance that a moratorium should be placed on all new appointments that will increase the provision for employee related cost above the existing level of 40%.

It is also of importance that departments spend external funds (grant funding) received on a project first before internal funds provided by the municipality in order to prevent own funds generated from revenue being used as bridging finance affecting the cash-flow negatively.

The compilation of the 2010-2011 Adjustment Budget posed many challenges and obstacles, owing to limited financial resources. Restrained expenditure was and is still encouraged to ensure that spending remains within the affordability parameters of the MKLM's finances, to ensure that the council deliver on its core mandate and achieve the development goals.

Owing to prudent financial management little capacity for additional financing existed, and priority community issues will have to be prioritised within every department's allocated budget. Services will have to be rendered responsibly with innovation and determination, as expected from responsible municipal officials in terms of the MFMA.

The budget principles that informed the compilation of the 2010/2011 Adjustment Budget are in line with Section 28 of the MFMA and the following additional principals needs to be highlighted;

- The inclusion of additional funding requests are subject to;
 - Any savings identified departmentally;
 - Additional revenue generation;
 - Reprioritisation of services and priorities; and

- Value for money, benefits to the municipality and affordability.
- It should be noted that there is unlimited needs but limited resources and affordability within the context of sustainability must be considered and maintained.
- Departments should concentrate on core functions, proactively review the operational budget and identify savings that can be affected if necessary to assist with the cash-flow position.
- All proposed capital adjustments must be accompanied by revised cash-flow and milestone projections to ensure timely submission to the performance management unit for the compilation of the revised 2010-2011 SDBIP.

The principals applied in compilation of the revised budget was if no expenditure or less expenditure than the budget amount realised over the first halve of the financial year the budget amount was reduced or removed. If the expenditure trend indicates an over expenditure or expected over expenditure the budgeted amount was aligned with the estimated expenditure. This process was also applied to the collection trend of revenue over the mentioned period. If and under collection was indicated on a specific account, the budget was decreased according to the actual revenue collected or the budget was increased if the revenue indicated such a trend.

The following important adjustments were made to the operating budget;

Refuse removal contract	R 2 400 000
Consultants appointed by administrator	R 2 609 428
Rental office equipment	R 928 000
Bulk water purchases	R 6 000 000
Provision for bad debts	R 9 630 683

Full details of other adjustments are reflected in the line item budget summary.

The following additions were made to the capital budget:

Furniture for the newly completed buildings at the Civic centre	R 400 000
Huts and furniture for meter readers	R 50 000
Computer equipment	R 1 200 000
Fencing Sandfontein cemetery	R 60 000
3M Machine	R 190 000

Civic Centre phase 2 Absa loan	R 12 000 000
Furniture and equipment (Parks)	R 201 150
Furniture and Equipment (Planning)	R 62 000
Mogwase Unit 8 Park BPDM	R 310 000
Greening Moruleng Boulevard BPDM	R 449 700

The detailed capital budget is attached and reflects all projects as reprioritised during the submission to Council in November 2010. The capital budget only focus on the 2010/2011 financial year while the outer years will be revised and aligned with the 2011 revised IDP.

1.2 Resolutions

1. That in terms of Section 28(2) of the Municipal Finance management Act, 2003 (Act 56 of 2003) the proposed 2010/2011 Adjustment Budget be approved as set out in the following tables as contained in Annexure A:
 - 1.1 Adjustments Budget summary. B1
 - 1.2 Adjustments Budget Financial Performance. (standard classification)B2
 - 1.3 Adjustments Budget Financial Performance. (revenue and expenditure by municipal vote)B3
 - 1.4 Adjustments Budget financial performance. (revenue and expenditure)B4
 - 1.5 Adjustments Capital Expenditure Budget by vote and funding. B5
 - 1.6 Adjustments Budget Financial Position. B6
 - 1.7 Adjustment Budget Cash Flows. B7
 - 1.8 Cash backed reserves/accumulated surplus reconciliation. B8
 - 1.9 Asset Management. B9
 - 1.10 Basic service delivery measurement. B10

2. That a moratorium be placed on the filling of new positions in the revised organisational structure until such time as a report on prioritised positions has been submitted to the Executive Committee for approval within the available funds in the revised budget and also taking in consideration future budget implications.

1.3 Executive Summary

In terms of Section 72 of the MFMA the performance of a municipality must be reviewed before 25 January of each financial year and as part of the review recommend whether and adjustment budget is necessary and recommend revised projections and expenditure to the extent that it may be necessary. This has been done and the councils decided on 25 January after submission of the Section 72 report that the 2010/2011 budget be revised.

Although the recovery from the recession is on the horizon there is no indication that the economic activities in MKLM will change drastically to increase the revenue base. The municipality remains dependable on government grants such as the equitable share and MIG funding to finance the backlogs in service delivery. The growth in the local tax base remains moderate while the council must remain within national targets with tariff increases. In general, the aim with the compilation of the 2010/2011 Adjustment Budget is to further prioritise and implement conservative expenditure strategies within the very limited financial resources available. Reprioritising and down scaling of non-core functions will have to continue in order to uphold service delivery towards core functions and a sustainable level. Therefore only slight changes were affected in the Adjustment Budget.

Contained elsewhere in the agenda is a report on cost recovery and debt collection that will create, if accepted and implemented, a foundation for the enhancement of the revenue base and the improvement of the municipality's cash-flow.

The following core recommendations have been made in this report:

- Legal steps to be implemented against North West Development Corporation and the resorts located on tribal land that refuses to pay property rates;
- The Department of Planning and Development to proceed with local economic development plans and the formalization of villages under traditional management;
- The Department Infrastructure and Technical Services to prepare business plans for the water management project for registration with MIG and provision in the 2010-2011 budget to improve the water management system with the view to reduce losses and to develop full cost reflective tariffs by 2014;

- Refuse removal tariffs to be revised and cost recovery implement for all households with municipal accounts from 1 July 2011; (Higher level of service delivery)
- Sewerage tariffs to be revised to become cost reflective by 2014;
- Credit control measures to be implemented strictly with immediate effect;
- The Municipal Manager to invite proposals for the appointment of debt collectors;
- The Indigent registration process to be finalised not later than 31 May 2011;
- Provision be made in the 2011-2012 budget for the implementation of an electronic meter reading system;
- A incentive scheme be introduce for all residential water consumers on a rand for rand basis; this implies that 50% of the outstanding amount as on 31 December 2010 be written off on condition that the consumer settle the balance within 9 months after 31 December 2010.
- Interest be levied on all arrear accounts with effect from the accounts for January 2011;
- Consumer deposits equal to two months estimated consumption be charged for all new consumers as well as consumers where supply have been restricted as a result of non-payment;
- That the council's water supply by-laws be strictly applied to prevent illegal yard connections;
- That the Municipal Manager in consultation with the CFO be authorized to write of outstanding accounts of qualifying indigent households as well as those water accounts when the consumers have paid 50% of the outstanding amount as at 31 December 2010 within nine (9) months.

The adoption of the above mentioned report and recommendations will lay a sound basis to increase the municipalities cash-flow to such an extent that this revised budget and future budgets avails sufficient cash for the funding of operations.

The strategy towards the writing of irrecoverable debt will have to be reconsidered and it is proposed that irrecoverable debt be written-off each financial year to ensure that the asset value is not overstated in the balance sheet. It is for this reason that the recommendation in the last bullet above is made.

The auditor general mentioned in his report that he is of the opinion that provision for bad debts are understated and additional provision will have to made in the new financial year to comply with this requirement.

It is expected that the incentive scheme as recommended above will reduce the outstanding debtors to a large extend.

The following two tables reflect the approved 2010/2011 MTREF, the proposed 2010/2011 Adjustment Budget (revenue by source and expenditure by type) and the subsequent outer years:

Revenue by Source:

Description	Ref	Budget Year 2010/11									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
R thousands	1	A	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	30,740	-	-	-	-	-	-	-	30,740	31,720	33,146
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	40,000	-	-	-	-	-	4,500	4,500	44,500	47,170	50,000
Service charges - sanitation revenue	2	409	-	-	-	-	-	197	197	606	642	681
Service charges - refuse revenue	2	1,044	-	-	-	-	-	(216)	(216)	828	764	809
Service charges - other												
Rental of facilities and equipment												
Interest earned - external investments		3,000								3,000	3,000	3,000
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits												
Agency services												
Transfers recognised - operating		189,303						(641)	(641)	188,662	210,033	228,511
Other revenue	2	4,459	-	-	-	-	-	(443)	(443)	4,016	4,996	6,002
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		268,955	-	-	-	-	-	3,397	3,397	272,352	298,325	322,149

The above table indicates total operating revenue (excluding capital transfers and contributions) R 272 352 million for the 2010/2011 Adjustment Budget, that is an increase of 1, 25% compared to the approved 2010/2011 amount of R 268,965 million.

Expenditure by Type:

Description	Ref	Budget Year 2010/11									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	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Expenditure By Type													
Employee related costs		93,974	-	-	-	-	-	(7,901)	(7,901)	86,073	92,760	100,178	
Remuneration of councillors		15,153						(509)	(509)	14,644	15,816	17,081	
Debt impairment		5,744						9,569	9,569	15,313	16,232	17,206	
Depreciation & asset impairment		70,757	-	-	-	-	-	-	-	70,757	74,931	79,355	
Finance charges		12,031						(850)	(850)	11,181	11,833	12,523	
Bulk purchases		24,000	-	-	-	-	-	6,000	6,000	30,000	34,000	38,000	
Other materials		23,486						(1,402)	(1,402)	22,084	31,229	34,502	
Contracted services		11,000	-	-	-	-	-	2,400	2,400	13,400	14,204	15,056	
Transfers and grants													
Other expenditure		83,394	-	-	-	-	-	(3,863)	(3,863)	79,531	81,687	87,186	
Loss on disposal of PPE													
Total Expenditure		339,539	-	-	-	-	-	3,444	3,444	342,983	372,692	401,087	
Surplus/(Deficit)		(70,584)	-	-	-	-	-	(47)	(47)	(70,631)	(74,367)	(78,938)	
Transfers recognised - capital		82,034								82,034	99,018	120,823	
Contributions													
Contributed assets													
Surplus/(Deficit) before taxation		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885	
Taxation													
Surplus/(Deficit) after taxation		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885	
Attributable to minorities													
Surplus/(Deficit) attributable to municipality		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885	
Share of surplus/ (deficit) of associate													
Surplus/ (Deficit) for the year		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885	

The total adjusted operating expenditure amounts to R 342, 983 million compared to R 339 539 of the original approved amount. This and increase of 1.01% compared to the original approved budget for 2010/2011 and is largely due to the increase in bulk water purchases and other smaller items as indicated in the Executive summary.

1.4 Adjustments Budget Tables

Table B1 – Adjustments Budget Summary

NW375 Moses Kotane - Table B1 Adjustments Budget Summary - 25 February 2011

Description	Budget Year 2010/11									Budget Year	Budget Year
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjts. 6	Total Adjts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	30,740	-	-	-	-	-	-	-	30,740	31,720	33,146
Service charges	41,453	-	-	-	-	-	4,481	4,481	45,934	48,576	51,490
Investment revenue	3,000	-	-	-	-	-	-	-	3,000	3,000	3,000
Transfers recognised - operational	189,303	-	-	-	-	-	(641)	(641)	188,662	210,033	228,511
Other own revenue	4,459	-	-	-	-	-	(443)	(443)	4,016	4,996	6,002
Total Revenue (excluding capital transfers and contributions)	268,955	-	-	-	-	-	3,397	3,397	272,352	298,325	322,149
Employee costs	93,974	-	-	-	-	-	(7,901)	(7,901)	86,073	92,760	100,178
Remuneration of councillors	15,153	-	-	-	-	-	(509)	(509)	14,644	15,816	17,081
Depreciation & asset impairment	70,757	-	-	-	-	-	-	-	70,757	74,931	79,355
Finance charges	12,031	-	-	-	-	-	(850)	(850)	11,181	11,833	12,523
Materials and bulk purchases	47,486	-	-	-	-	-	4,598	4,598	52,084	65,229	72,502
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	100,138	-	-	-	-	-	8,106	8,106	108,244	112,123	119,448
Total Expenditure	339,539	-	-	-	-	-	3,444	3,444	342,983	372,692	401,087
Surplus/(Deficit)	(70,584)	-	-	-	-	-	(47)	(47)	(70,631)	(74,367)	(78,938)
Transfers recognised - capital	82,034	-	-	-	-	-	-	-	82,034	99,018	120,823
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885
Capital expenditure & funds sources											
Capital expenditure	115,634	-	-	-	-	-	19,545	19,545	135,180	108,558	127,405
Transfers recognised - capital	104,034	-	-	-	-	-	7,001	7,001	111,035	107,818	126,623
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	9,700	-	-	-	-	-	12,000	12,000	21,700	-	-
Internally generated funds	1,900	-	-	-	-	-	544	544	2,444	740	782
Total sources of capital funds	115,634	-	-	-	-	-	19,545	19,545	135,179	108,558	127,405
Financial position											
Total current assets	60,059	-	-	-	-	-	(9,569)	(9,569)	50,490	36,919	29,723
Total non current assets	561,121	-	-	-	-	-	17,591	17,591	578,712	676,626	(545,334)
Total current liabilities	43,332	-	-	-	-	-	(5,288)	(5,288)	38,044	33,039	33,746
Total non current liabilities	75,198	-	-	-	-	-	12,000	12,000	87,198	79,240	68,259
Community wealth/Equity	439,964	-	-	-	-	-	-	-	439,964	463,508	519,778
Cash flows											
Net cash from (used) operating	609,800	-	-	-	-	-	16,964	16,964	626,764	664,705	731,931
Net cash from (used) investing	115,634	-	-	-	-	-	19,545	19,545	135,179	108,558	12,740
Net cash from (used) financing	9,700	-	-	-	-	-	12,000	12,000	21,700	-	-
Cash/cash equivalents at the year end	735,134	-	-	-	-	-	48,509	48,509	783,643	773,263	744,671
Cash backing/surplus reconciliation											
Cash and investments available	20,195	-	-	-	-	-	-	-	20,195	20,205	20,215
Application of cash and investments	1,238	-	-	-	-	-	23,624	23,624	24,862	14,550	13,271
Balance - surplus (shortfall)	18,957	-	-	-	-	-	(23,624)	(23,624)	(4,667)	5,655	6,944
Asset Management											
Asset register summary (WDV)	1,071,466	-	-	-	-	-	17,999	17,999	1,089,465	1,197,273	1,076,001
Depreciation & asset impairment	70,757	-	-	-	-	-	-	-	70,757	74,931	79,355
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	23,487	-	-	-	-	-	(1,403)	(1,403)	22,084	31,229	34,502
Free services											
Cost of Free Basic Services provided	3,603	-	-	-	-	-	-	-	3,603	3,957	4,347
Revenue cost of free services provided	443	-	-	-	-	-	-	-	443	468	495
Households below minimum service level											
Water:	12	-	-	-	-	-	-	-	12	12	12
Sanitation/sewerage:	39	-	-	-	-	-	-	-	39	39	39
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table B2 – Adjustments Budget Financial Performance (standard classification)

NW375 Moses Kotane - Table B2 Adjustments Budget Financial Performance (standard classification) - 25 February 2011

Standard Description	Ref	Budget Year 2010/11										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	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Standard													
<i>Governance and administration</i>		176,177	-	-	-	-	-	(3,019)	(3,019)	173,158	203,624	221,483	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office		172,442	-	-	-	-	-	(3,019)	(3,019)	169,423	199,619	217,194	
Corporate services		3,735	-	-	-	-	-	-	-	3,735	4,005	4,289	
<i>Community and public safety</i>		2,484	-	-	-	-	-	(1,566)	(1,566)	918	1,018	1,018	
Community and social services		414	-	-	-	-	-	4	4	418	18	18	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		2,070	-	-	-	-	-	(1,570)	(1,570)	500	1,000	1,000	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		5,059	-	-	-	-	-	(4,855)	(4,855)	204	204	204	
Planning and development		204	-	-	-	-	-	-	-	204	204	204	
Road transport		4,855	-	-	-	-	-	(4,855)	(4,855)	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		85,235	-	-	-	-	-	12,836	12,836	98,071	93,479	99,444	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		70,275	-	-	-	-	-	4,500	4,500	74,775	68,512	73,000	
Waste water management		-	-	-	-	-	-	5,852	5,852	5,852	6,203	6,635	
Waste management		14,960	-	-	-	-	-	2,484	2,484	17,444	18,764	19,809	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	268,955	-	-	-	-	-	3,396	3,396	272,351	298,325	322,149	
Expenditure - Standard													
<i>Governance and administration</i>		126,096	-	-	-	-	-	(1,949)	(1,949)	124,147	130,971	139,943	
Executive and council		63,699	-	-	-	-	-	(7,416)	(7,416)	56,283	59,037	63,074	
Budget and treasury office		12,833	-	-	-	-	-	9,978	9,978	22,811	24,456	26,308	
Corporate services		49,564	-	-	-	-	-	(4,511)	(4,511)	45,053	47,478	50,561	
<i>Community and public safety</i>		29,077	-	-	-	-	-	2,689	2,689	31,766	33,144	35,634	
Community and social services		14,215	-	-	-	-	-	2,201	2,201	16,416	16,805	18,235	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		14,862	-	-	-	-	-	488	488	15,350	16,339	17,399	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		50,213	-	-	-	-	-	(4,543)	(4,543)	45,670	49,616	52,888	
Planning and development		15,418	-	-	-	-	-	(2,747)	(2,747)	12,671	13,528	14,516	
Road transport		34,795	-	-	-	-	-	(1,796)	(1,796)	32,999	36,088	38,372	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		134,153	-	-	-	-	-	7,247	7,247	141,400	159,231	172,622	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		114,220	-	-	-	-	-	4,166	4,166	118,386	134,747	146,572	
Waste water management		4,973	-	-	-	-	-	655	655	5,628	6,029	6,459	
Waste management		14,960	-	-	-	-	-	2,426	2,426	17,386	18,455	19,591	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	339,539	-	-	-	-	-	3,444	3,444	342,983	372,962	401,087	
Surplus/ (Deficit) for the year		(70,584)	-	-	-	-	-	(48)	(48)	(70,632)	(74,637)	(78,938)	

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

NW375 Moses Kotane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25 February 2011

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2010/11									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
		3	4	5	6	7	8	9	10	+1 2011/12	+2 2012/13	
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		172,442	-	-	-	-	-	(3,019)	(3,019)	169,423	199,619	217,194
Vote 4 - Corporate Services		914	-	-	-	-	-	-	-	914	967	1,022
Vote 5 - Community Services		17,444	-	-	-	-	-	918	918	18,362	19,782	20,827
Vote 6 - Planning & Development		204	-	-	-	-	-	-	-	204	204	204
Vote 7 - Infrastructure & Technical Services		77,951	-	-	-	-	-	5,497	5,497	83,448	77,753	82,902
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	268,955	-	-	-	-	-	3,396	3,396	272,351	298,325	322,149
Expenditure by Vote	1											
Vote 1 - Municipal Council		62,684	-	-	-	-	-	(9,427)	(9,427)	53,257	55,670	59,341
Vote 2 - Office of the Accounting Officer		2,079	-	-	-	-	-	946	946	3,025	3,366	3,732
Vote 3 - Budget and Treasury Office		12,833	-	-	-	-	-	9,978	9,978	22,811	24,456	26,308
Vote 4 - Corporate Services		14,040	-	-	-	-	-	2,558	2,558	16,598	17,323	18,642
Vote 5 - Community Services		69,712	-	-	-	-	-	(14,183)	(14,183)	55,529	58,207	62,036
Vote 6 - Planning & Development		14,354	-	-	-	-	-	(1,683)	(1,683)	12,671	13,529	14,517
Vote 7 - Infrastructure & Technical Services		176,978	-	-	-	-	-	2,114	2,114	179,092	200,411	216,511
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	352,680	-	-	-	-	-	(9,697)	(9,697)	342,983	372,962	401,087
Surplus/ (Deficit) for the year	2	(83,725)	-	-	-	-	-	13,093	13,093	(70,632)	(74,637)	(78,938)

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

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	30,740	-	-	-	-	-	-	-	30,740	31,720	33,146
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	40,000	-	-	-	-	-	4,500	4,500	44,500	47,170	50,000
Service charges - sanitation revenue	2	409	-	-	-	-	-	197	197	606	642	681
Service charges - refuse revenue	2	1,044	-	-	-	-	-	(216)	(216)	828	764	809
Service charges - other												
Rental of facilities and equipment												
Interest earned - external investments		3,000								3,000	3,000	3,000
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits												
Agency services												
Transfers recognised - operating		189,303						(641)	(641)	188,662	210,033	228,511
Other revenue	2	4,459	-	-	-	-	-	(443)	(443)	4,016	4,996	6,002
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		268,955	-	-	-	-	-	3,397	3,397	272,352	298,325	322,149
Expenditure By Type												
Employee related costs		93,974	-	-	-	-	-	(7,901)	(7,901)	86,073	92,760	100,178
Remuneration of councillors		15,153						(509)	(509)	14,644	15,816	17,081
Debt impairment		5,744						9,569	9,569	15,313	16,232	17,206
Depreciation & asset impairment		70,757	-	-	-	-	-	-	-	70,757	74,931	79,355
Finance charges		12,031						(850)	(850)	11,181	11,833	12,523
Bulk purchases		24,000	-	-	-	-	-	6,000	6,000	30,000	34,000	38,000
Other materials		23,486						(1,402)	(1,402)	22,084	31,229	34,502
Contracted services		11,000	-	-	-	-	-	2,400	2,400	13,400	14,204	15,056
Transfers and grants												
Other expenditure		83,394	-	-	-	-	-	(3,863)	(3,863)	79,531	81,687	87,186
Loss on disposal of PPE												
Total Expenditure		339,539	-	-	-	-	-	3,444	3,444	342,983	372,692	401,087
Surplus/(Deficit)		(70,584)	-	-	-	-	-	(47)	(47)	(70,631)	(74,367)	(78,938)
Transfers recognised - capital		82,034								82,034	99,018	120,823
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885
Taxation												
Surplus/(Deficit) after taxation		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		11,450	-	-	-	-	-	(47)	(47)	11,403	24,651	41,885

Table B5 – Adjustments Capital Expenditure by voting and funding

NW375 Moses Kotane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25 February 2011

Description	Ref	Budget Year 2010/11								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	Adjusted Budget	+1 2011/12
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Municipal Council	2	1,100	-	-	-	-	-	(480)	(480)	620	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	50	50	50	-	-
Vote 4 - Corporate Services		700	-	-	-	-	-	500	500	1,200	740	782
Vote 5 - Community Services		28,835	-	-	-	-	-	16,171	16,171	45,006	4,750	14,000
Vote 6 - Planning & Development		-	-	-	-	-	-	62	62	62	-	-
Vote 7 - Infrastructure & Technical Services		84,999	-	-	-	-	-	3,242	3,242	88,241	103,068	112,623
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	115,634	-	-	-	-	-	19,545	19,545	135,180	108,558	127,405
Single-year expenditure to be adjusted												
Vote 1 - Municipal Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		115,634	-	-	-	-	-	19,545	19,545	135,180	108,558	127,405
Capital Expenditure - Standard												
Governance and administration												
Executive and council		1,800	-	-	-	-	-	70	70	1,870	740	782
Budget and treasury office		-	-	-	-	-	-	(480)	(480)	620	-	-
Corporate services		700	-	-	-	-	-	500	500	1,200	740	782
Community and public safety												
Community and social services		22,736	-	-	-	-	-	14,625	14,625	37,361	4,000	14,000
Sport and recreation		13,700	-	-	-	-	-	13,900	13,900	27,600	4,000	1,000
Public safety		9,036	-	-	-	-	-	725	725	9,761	-	13,000
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services												
Planning and development		11,040	-	-	-	-	-	8,237	8,237	19,277	-	24,000
Road transport		-	-	-	-	-	-	62	62	62	-	-
Environmental protection		11,040	-	-	-	-	-	8,175	8,175	19,215	-	24,000
Trading services												
Electricity		80,058	-	-	-	-	-	(3,387)	(3,387)	76,671	103,818	88,623
Water		-	-	-	-	-	-	504	504	504	-	12,963
Waste water management		65,629	-	-	-	-	-	(5,437)	(5,437)	60,192	18,424	4,800
Waste management		8,330	-	-	-	-	-	-	-	8,330	84,644	70,860
Other		6,099	-	-	-	-	-	1,546	1,546	7,645	750	-
Total Capital Expenditure - Standard	3	115,634	-	-	-	-	-	19,545	19,545	135,179	108,558	127,405
Funded by:												
National Government		97,034	-	-	-	-	-	765	765	97,799	99,018	120,823
Provincial Government		7,000	-	-	-	-	-	5,475	5,475	12,475	8,800	5,800
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	761	761	761	-	-
Total Capital transfers recognised	4	104,034	-	-	-	-	-	7,001	7,001	111,035	107,818	126,623
Borrowing		9,700	-	-	-	-	-	12,000	12,000	21,700	-	-
Internally generated funds		1,900	-	-	-	-	-	544	544	2,444	740	782
Total Capital Funding		115,634	-	-	-	-	-	19,545	19,545	135,179	108,558	127,405

Table B6 – Adjustment Budget Financial Position

NW375 Moses Kotane - Table B6 Adjustments Budget Financial Position - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Budget	Budget
R thousands												
ASSETS												
Current assets												
Cash		5,000								5,000	5,000	5,000
Call investment deposits	1	15,195	-	-	-	-	-	-	-	15,195	15,205	15,215
Consumer debtors	1	31,864	-	-	-	-	-	(9,569)	(9,569)	22,295	8,714	1,508
Other debtors		5,000								5,000	5,000	5,000
Current portion of long-term receivables										-	-	-
Inventory		3,000								3,000	3,000	3,000
Total current assets		60,059	-	-	-	-	-	(9,569)	(9,569)	50,490	36,919	29,723
Non current assets												
Long-term receivables										-	-	-
Investments										-	-	-
Investment property		5,000								5,000	5,000	5,000
Investment in Associate										-	-	-
Property, plant and equipment	1	556,121	-	-	-	-	-	17,591	17,591	573,712	671,626	(550,334)
Agricultural										-	-	-
Biological										-	-	-
Intangible										-	-	-
Other non-current assets										-	-	-
Total non current assets		561,121	-	-	-	-	-	17,591	17,591	578,712	676,626	(545,334)
TOTAL ASSETS		621,180	-	-	-	-	-	8,022	8,022	629,202	713,545	(515,611)
LIABILITIES												
Current liabilities												
Bank overdraft										-	-	-
Borrowing		14,332	-	-	-	-	-	-	-	14,332	15,039	15,746
Consumer deposits										-	-	-
Trade and other payables		29,000	-	-	-	-	-	(5,288)	(5,288)	23,712	18,000	18,000
Provisions										-	-	-
Total current liabilities		43,332	-	-	-	-	-	(5,288)	(5,288)	38,044	33,039	33,746
Non current liabilities												
Borrowing	1	74,898	-	-	-	-	-	12,000	12,000	86,898	78,922	67,922
Provisions	1	300	-	-	-	-	-	-	-	300	318	337
Total non current liabilities		75,198	-	-	-	-	-	12,000	12,000	87,198	79,240	68,259
TOTAL LIABILITIES		118,530	-	-	-	-	-	6,712	6,712	125,242	112,279	102,005
NET ASSETS	2	502,650	-	-	-	-	-	1,310	1,310	503,960	601,266	(617,616)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3,456	-	-	-	-	-	-	-	3,456	-	-
Reserves		436,508	-	-	-	-	-	-	-	436,508	463,508	519,778
TOTAL COMMUNITY WEALTH/EQUITY		439,964	-	-	-	-	-	-	-	439,964	463,508	519,778

Table B7 – Adjustments Budget Cash-flows

NW375 Moses Kotane - Table B7 Adjustments Budget Cash Flows - 25 February 2011

Description	Ref	Budget Year 2010/11									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
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2011/12	+2 2012/13	
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		71,563						(3,187)	(3,187)	68,376	72,060	76,432
Government - operating	1	189,303						(640)	(640)	188,663	210,033	228,512
Government - capital	1	89,034						22,001	22,001	111,035	99,106	120,829
Interest		3,000								3,000	3,000	3,000
Dividends												
Payments												
Suppliers and employees		244,869						(360)	(360)	244,509	268,673	290,635
Finance charges		12,031						(850)	(850)	11,181	11,833	12,523
Transfers and Grants	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		609,800	-	-	-	-	-	16,964	16,964	626,764	664,705	731,931
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		115,634						19,545	19,545	135,179	108,558	12,740
NET CASH FROM/(USED) INVESTING ACTIVITIES		115,634	-	-	-	-	-	19,545	19,545	135,179	108,558	12,740
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing		9,700						12,000	12,000	21,700		
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,700	-	-	-	-	-	12,000	12,000	21,700	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		735,134	-	-	-	-	-	48,509	48,509	783,643	773,263	744,671
Cash/cash equivalents at the year begin:	2											
Cash/cash equivalents at the year end:	2	735,134						48,509		783,643	773,263	744,671

Table B8 – Cash backed reserves / accumulated surplus reconciliation

NW375 Moses Kotane - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2011/12	+2 2012/13	
Cash and investments available												
Cash/cash equivalents at the year end	1	735,134	-	-	-	-	-	48,509	48,509	783,643	773,263	744,671
Other current investments > 90 days		(714,939)	-	-	-	-	-	(48,509)	(48,509)	(763,448)	(753,058)	(724,456)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		20,195	-	-	-	-	-	-	-	20,195	20,205	20,215
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		6,000	-	-	-	-	-	-	-	6,000	-	-
Other working capital requirements	2	(5,598)	-	-	-	-	-	24,460	24,460	18,862	14,550	13,271
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		836	-	-	-	-	-	(836)	(836)	-	-	-
Total Applications of cash and investments:		1,238	-	-	-	-	-	23,624	23,624	24,862	14,550	13,271
Surplus(shortfall)		18,957	-	-	-	-	-	(23,624)	(23,624)	(4,667)	5,655	6,944

Table B9 – Asset Management

NW375 Moses Kotane - Table B9 Asset Management - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	115,634	-	-	-	-	-	135,179	135,179	250,813	108,558	127,405
Infrastructure - Road transport		11,040	-	-	-	-	-	19,215	19,215	30,255	-	24,000
Infrastructure - Electricity		-	-	-	-	-	-	504	504	504	-	12,963
Infrastructure - Water		65,629	-	-	-	-	-	60,191	60,191	125,820	18,424	4,800
Infrastructure - Sanitation		8,330	-	-	-	-	-	8,330	8,330	16,660	84,644	70,860
Infrastructure - Other		6,099	-	-	-	-	-	7,645	7,645	13,744	750	-
Infrastructure		91,098	-	-	-	-	-	95,885	95,885	186,983	103,818	112,623
Community		10,536	-	-	-	-	-	11,120	11,120	21,656	4,000	14,000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	14,000	-	-	-	-	-	28,174	28,174	42,174	740	782
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		11,040	-	-	-	-	-	19,215	19,215	30,255	-	24,000
Infrastructure - Electricity		-	-	-	-	-	-	504	504	504	-	12,963
Infrastructure - Water		65,629	-	-	-	-	-	60,191	60,191	125,820	18,424	4,800
Infrastructure - Sanitation		8,330	-	-	-	-	-	8,330	8,330	16,660	84,644	70,860
Infrastructure - Other		6,099	-	-	-	-	-	7,645	7,645	13,744	750	-
Infrastructure		91,098	-	-	-	-	-	95,885	95,885	186,983	103,818	112,623
Community		10,536	-	-	-	-	-	11,120	11,120	21,656	4,000	14,000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	14,000	-	-	-	-	-	28,174	28,174	42,174	740	782
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	115,634	-	-	-	-	-	135,179	135,179	250,813	108,558	127,405

ASSET REGISTER SUMMARY - PPE (WDV)		5										
	<i>Infrastructure - Road transport</i>		216,751					8,175	8,175	224,926	224,926	249
	<i>Infrastructure - Electricity</i>		44,368					504	504	44,872	44,872	57,835
	<i>Infrastructure - Water</i>		615,868					(5,437)	(5,437)	610,431	628,855	633,655
	<i>Infrastructure - Sanitation</i>		9,521							9,521	94,165	165,025
	<i>Infrastructure - Other</i>		21,958					14,625	14,625	36,583	40,583	54,583
	Infrastructure		908,466	-	-	-	-	17,867	17,867	926,333	1,033,401	911,347
	Community											
	Heritage assets		14							14	14	14
	Investment properties		5,000							5,000	5,000	5,000
	Other assets		157,986					132	132	158,118	158,858	159,640
	Intangibles											
	Agricultural Assets											
	Biological assets											
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	1,071,466	-	-	-	-	17,999	17,999	1,089,465	1,197,273	1,076,001
EXPENDITURE OTHER ITEMS												
	Depreciation & asset impairment		70,757	-	-	-	-	-	-	70,757	74,931	79,355
	Repairs and Maintenance by asset class	3	23,487	-	-	-	-	(1,403)	(1,403)	22,084	31,229	34,502
	<i>Infrastructure - Road transport</i>		3,387	-	-	-	-	-	-	3,387	4,590	4,911
	<i>Infrastructure - Electricity</i>		350	-	-	-	-	-	-	350	371	393
	<i>Infrastructure - Water</i>		4,800	-	-	-	-	400	400	5,200	11,908	14,022
	<i>Infrastructure - Sanitation</i>		1,065	-	-	-	-	(400)	(400)	665	705	747
	<i>Infrastructure - Other</i>		2,136	-	-	-	-	(100)	(100)	2,036	2,158	2,288
	Infrastructure		11,738	-	-	-	-	(100)	(100)	11,638	19,732	22,361
	Community		1,252	-	-	-	-	155	155	1,407	1,491	1,580
	Heritage assets		-	-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-	-
	Other assets	6	10,497	-	-	-	-	(1,458)	(1,458)	9,039	10,006	10,561
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			94,243	-	-	-	-	(1,403)	(1,403)	92,840	106,160	113,857
	<i>% of capital exp on renewal of assets</i>		0.0%	0.0%						0.0%	0.0%	0.0%
	<i>Renewal of existing assets as % of deprecn</i>		0.0%	0.0%						0.0%	0.0%	0.0%
	<i>R&M as a % of PPE</i>		2.2%	0.0%						2.0%	2.6%	3.2%
	<i>Renewal and R&M as a % of PPE</i>		2.2%	0.0%						2.0%	2.6%	3.2%

Table B10 – Basic service delivery measurement

NW375 Moses Kotane - Table B10 Basic service delivery measurement - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		19								19	19	19
Piped water inside yard (but not in dwelling)		5								5	5	5
Using public tap (at least min.service level)	2	26								26	26	26
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>		50								50	50	50
Using public tap (< min.service level)	3	12								12	12	12
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>		12								12	12	12
Total number of households	5	62								62	62	62
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		5								4,651	5	5
Flush toilet (with septic tank)		5								4,552	5	5
Chemical toilet												
Pit toilet (ventilated)		13								13,372	13	13
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		22,575								22,575	22,575	22,575
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions		39								39,056	39	39
<i>Below Minimum Service Level sub-total</i>		39,056								39,056	39,056	39,056
Total number of households	5	61,631								61,631	61,631	61,631
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)		62								61,631	62	62
<i>Minimum Service Level and Above sub-total</i>		61,631								61,631	61,631	61,631
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	61,631								61,631	61,631	61,631
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		19								18,785	19	19
Sanitation (free minimum level service)		0								330	0	0
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)		0								330	0	0
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		3,467								3,467	3,813	4,194
Sanitation (free sanitation service)		78								78	83	88
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)		58								58	61	65
Total cost of FBS provided (minimum social packa		3,603								3,603	3,957	4,347
Highest level of free service provided												
Property rates (R'000 v value threshold)											6	6
Water (kilolitres per household per month)		6								6	21	22
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)		20								20		
Electricity (kw per household per month)											21	22
Refuse (average litres per week)		20								20		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		112								112	118	125
Property rates (other exemptions, reductions and rebates)		175								175	185	195
Water												
Sanitation		78								78	83	88
Electricity/other energy												
Refuse		78								78	83	88
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total s		443								443	468	495

PART 2 (SUPPORTING DOCUMENTATION)

2.1 Adjustment to budget assumptions

The following budget assumptions were made with the preparation of the 2010/2011 budget and MTREF;

The Council faces the following challenges in preparing the MTREF:

1. The exceptional high loss in water distribution and the decrease in payment levels have a severe impact on the cash-flow; the Council are therefore not in a position to take up further external loans to finance Capital Expenditure;
2. Lower interest rates earnings due to lower investment balances;
3. The implementation of outstanding parity issues during the 2009/2010 financial year increased the total provision for salaries in allowances in future financial years; The promulgation of the salary wage agreement by the South African Bargaining Council lead to a salary increase of 13% in the 2009/2010 financial year. The average salary increase over the MTREF was calculated using the methodology as prescribed in the regulation. The salary increase for 2010/2011 was based on average CPI for the period 1 February 2009 to 31 January 2010 plus 1, 5%. Therefore a across the board provision was made of 8%.
4. Lower than planned revenue collection ratios are currently achieved, which in turn required a re-assessment of revue collectable for the 2010/2011 and outer financial years;
5. The Council remains highly dependable on National Grants such as the Equitable Share and the Municipal Infrastructure Grant. The Capital Budget is therefore largely finance with National and Provincial Grants;
6. Provision for maintenance in line with the requirements of Grap 17 remains a serious challenge. The Councils revenue base is limited while the aging infrastructure requires more funding to maintain it over its full life span. Serious attention will have to given to this in future financial years;

The above mentioned budget assumptions ultimately influence the budget and changes in these assumptions can affect the adjustment budget adopted by council.

However the budget assumptions presented in the 2010/2011 MTREF remains unchanged.

2.2 Adjustment to budget funding

In terms of Section 18 of the MFMA an annual budget may only be funded from realistically anticipated revenues to be collected, cash-backed accumulated funds from previous year's surpluses and borrowed funds for the funding of the capital budget. Furthermore the revenue projections must be realistic tasking in account the projected revenue for the current year and actual revenue collected in the previous financial year. These requirements as well as other budget principles guided the 2010/2011 Adjustment budget process.

The actual cost recovery on consumers account was 88% for the first six months of the financial year. This is an improvement in comparison with the previous financial year. This is a result of continuous credit control and engagement with state- and provincial departments. The new billing system implemented in December 2010 is also expected to enhance cost recovery during the remaining part of the financial year. The assumption was made with the compilation of the revised operating budget that a collection rate of at least 80% will be maintained. The difference between the actual amounts levied and cash receive has been provided in the provision for irrecoverable debts.

The capital budget funded through loans will amount to R 21, 7 million and is mainly for the completion of phase two of the civic centre while R 3 million will be utilised for the establishment of pay points as approved by DBSA.

The following table indicates the breakdown of the capital budget per funding source ensuring that the adjusted capital budget remains funded:

Funding Sources	Budget 2010/2011	Adjusted Budget 2010/2011	%	Adjusted Budget 2011/2012	%	Adjusted Budget 2012/2013	%
Municipal Infrastructure Grant (including roll over)	97 034 474	97 799 443	72,35	99 018 147	91,21	120 823 366	94,84
Provincial Infrastructure Grant(PIG)	3 000 000	8 285 942	6,13	4 800 000	4,42	4 800 000	3,77
Provincial Dept. Arts and Culture (Library)	4 000 000	4 190 000	3,09	4 000 000	3,68	1 000 000	0,78
External Loans: (Extension of Civic Centre	6 700 000	18 700 000	13,83				
External Loan: (Pay points)	3 000 000	3 000 000	2,22				
Internal Funding; Revenue	1 900 000	2 443 500	1,82	739 900	0,69	782 074	0,61
Bojanala District Municipality		759 700	0,56				
Total	115 634 474	135 178 585	100	108 558 047	100	127 405 440	100

One of the problems that the municipality is experiencing is the increase in outstanding debtors that amounts to R 104 501 481 as at 31 January 2011. If the cost recovery and debt collection strategy is accepted as discussed in the Executive summary above and 50% of the outstanding debts are recovered it will provide the necessary cash backed reserve to fund operating activities.

The following remarks regarding adjustments/ no adjustments need to be noted:

- The rate of revenue collection for the first six months of the financial year stands at 88%. If an aggressive collection strategy is adopted as proposed in section 1.3(Executive summary) additional cash to say 50% of the outstanding debtors or R52 million can be generated over the next 6 to 9 months.
- Absa has already indicated that they are prepared to fund the completion of the extension of the Civic to the amount of R 12 million. However National Treasury is of the opinion that the council should reconsider its intention to borrow in the light of the cash-flow situation. The fact remains that the council stands to lose much more if the buildings is not completed. The building is about 60 % complete and if it is not completed very soon will fall in to a state beyond repair.

2.3 Adjustments to Expenditure on allocation and Grant programmes

The following adjustments were effected with regard to operating grants and subsidies:

Moses Kotane Development Agency

- A grant to the amount of R 1 268 400 were included in original budget to subsidise the administration cost of the Moses Kotane development Agency. The agency was dissolved in July 2010 and the staff absorbed within the councils administrative structure. The grant has therefore been deleted as an expenditure item in the operating budget.

Expanded Public Works Program

- The allocated funding of R 1 037 000 for the EPWP was reduced to R 397 000, the actual amount received in the previous financial year as reflected in the Financial Statements. This is a conditional grant of which allocations are based on the reporting of job opportunities created by the municipality in terms of labour intensive initiatives on the capital works programme. The original allocation was not in line with departmental reporting and some departments were not taken in account. To date no funding in this financial year was received in terms of the EPWP therefore the revenue will be accounted for when it is recognised and allocated in terms of performance by each department. The National department of public works cannot confirm how much will be allocated in advance.

Table SB7 – Adjustments Budget – transfers and grant receipts

NW375 Moses Kotane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25 February 2011

Description	Ref	Budget Year 2010/11						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		188,903	-	-	-	(640)	(640)	188,263	210,033	228,512
Equitable share		179,214					-	179,214	202,003	222,245
Finance Management	3	1,000					-	1,000	1,250	1,500
Municipal Systems Improvement		1,200					-	1,200	1,200	1,500
Department of Water Affairs		3,631					-	3,631	2,542	
Expanded Public Works Programme		1,037				(640)	(640)	397		
PMU MIG		2,821					-	2,821	3,038	3,267
Provincial Government:		400	-	-	-	-	-	400	-	-
	4						-	-		
Arts and Cultural	5	400					-	400		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Bojanala Platinum District Municipality</i>							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>							-	-		
Total Operating Transfers and Grants	6	189,303	-	-	-	(640)	(640)	188,663	210,033	228,512
<u>Capital Transfers and Grants</u>										
National Government:		82,034	-	-	-	-	-	82,034	99,018	120,823
Municipal Infrastructure (MIG)		82,034					-	82,034	99,018	120,823
Public Works							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		7,000	-	-	-	190	-	3,000	4,000	1,000
Arts and Cultural		4,000				190	190	4,190	4,000	1,000
Mokgalwaneng sanitation		3,000					-	3,000		
Mapapulle, Magalane and Sandfontein Water									4,800	4,800
District Municipality:		-	-	-	-	760	-	-	-	-
<i>Bojanala Platinum District Municipality</i>						760	760	760		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>National Lottery</i>							-	-		
Total Capital Transfers and Grants	6	89,034	-	-	-	950	-	85,034	103,018	121,823
TOTAL RECEIPTS OF TRANSFERS & GRANTS		278,337	-	-	-	310	(640)	273,697	313,051	350,335

Table SB8 – Adjustments Budget – expenditure on transfer and grant programme

NW375 Moses Kotane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 25 February 2011

Description	Ref	Budget Year 2010/11							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2011/12	+2 2012/13
		A	2	3	4	5	6	7	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:										
		188,903	-	-	-	(640)	(640)	188,263	210,033	228,512
Equitable share		179,214						179,214	202,003	222,245
Finance Management		1,000						1,000	1,250	1,500
Municipal Systems Improvement		1,200							1,200	1,500
Department of Water Affairs		3,631						3,631	2,542	
0										
Expanded Public Works Programme		1,037				(640)	(640)	397		
PMU MIG		2,821						2,821	3,038	3,267
Provincial Government:										
		400	-	-	-	-	-	400	-	-
0										
0										
0										
0										
Arts and Cultural		400						400		
District Municipality:										
		-	-	-	-	760	-	-	-	-
Bojanala Platinum District Municipality						760	760	760		
0										
Other grant providers:										
[insert description]		-	-	-	-	-	-	-	-	-
0										
Total operating expenditure of Transfers and Grants:										
		189,303	-	-	-	120	(640)	188,663	210,033	228,512
Capital expenditure of Transfers and Grants										
National Government:										
		82,034	-	-	-	-	-	82,034	99,018	120,823
Municipal Infrastructure (MIG)		82,034						82,034	99,018	120,823
Public Works										
0										
0										
0										
Other capital transfers [insert description]										
Provincial Government:										
		7,000	-	-	-	190	-	3,000	4,000	1,000
Arts and Cultural		4,000				190	190	4,190	4,000	1,000
Mokgalwaneng sanitation		3,000						3,000		
Mapapulle, Magalane and Sandfontein Water Reticulation									4,800	4,800
District Municipality:										
		-	-	-	-	760	-	-	-	-
Bojanala Platinum District Municipality						760	760	760		
0										
Other grant providers:										
National Lottery		-	-	-	-	-	-	-	-	-
0										
Total capital expenditure of Transfers and Grants										
		89,034	-	-	-	950	-	85,034	103,018	121,823
Total capital expenditure of Transfers and Grants										
		278,337	-	-	-	1,070	(640)	273,697	313,051	350,335

Table SB9 – Adjustments Budget – reconciliation of transfers, grant receipt, and unspent funds

NW375 Moses Kotane - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 25 February 2011

Description	Ref	Budget Year 2010/11							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	2	3	4	5	6	7	+1 2011/12	+2 2012/13	
		A1	B	C	D	E	F			
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		188,903				(640)	(640)	188,263	210,033	228,512
Conditions met - transferred to revenue		188,903	-	-	-	(640)	(640)	188,263	210,033	228,512
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		400						400		
Conditions met - transferred to revenue		400	-	-	-	-	-	400	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		189,303	-	-	-	(640)	(640)	188,663	210,033	228,512
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		16,000						16,000		
Current year receipts		82,034						82,034	99,018	120,823
Conditions met - transferred to revenue		98,034	-	-	-	-	-	98,034	99,018	120,823
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		7,000				5,476	5,476	12,476	8,800	5,800
Conditions met - transferred to revenue		7,000	-	-	-	5,476	5,476	12,476	8,800	5,800
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts						760	760	760		
Conditions met - transferred to revenue		-	-	-	-	760	760	760	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		105,034	-	-	-	6,236	6,236	111,270	107,818	126,623
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		294,337	-	-	-	5,596	5,596	299,933	317,851	355,135
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.4 Adjustment to allocations or grants made by the municipality

Table SB10 – Adjustment budget – transfers and grants made by the municipality

NW375 Moses Kotane - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 25 February 2011

Description	Ref	Budget Year 2010/11									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
R thousands	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
Transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms												
<i>Moses Kotane development Agency</i>	2	1,268							-	1,268		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		1,268	-	-	-	-	-	-	-	1,268	-	-
Transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/GRANTS	5	1,268	-	-	-	-	-	-	-	1,268	-	-

2.5 Adjustments to councillors and employee benefits

Table SB11 – Adjustments budget – councillor and staff benefits

NW375 Moses Kotane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 25 February 2011

Summary of remuneration	Ref	Budget Year 2010/11										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Salary		8,997						(302)	(302)	8,695	-3.4%	
Pension Contributions		1,350						(75)	(75)	1,275	-5.6%	
Medical Aid Contributions		442						(10)	(10)	432	-2.3%	
Motor vehicle allowance		3,596						(129)	(129)	3,467	-3.6%	
Cell phone allowance		768						7	7	775		
Housing allowance												
Other benefits or allowances												
In-kind benefits												
Sub Total - Councillors		15,153	-					(509)	(509)	14,644	-3.4%	
% increase			(0)							(0)		
Senior Managers of the Municipality												
Salary		5,595						(1,653)	(1,653)	3,942	-29.5%	
Pension Contributions		906						(393)	(393)	513	-43.4%	
Medical Aid Contributions		10						65	65	75	646.6%	
Motor vehicle and cell phone		832						(378)	(378)	454	-45.4%	
Cell phone allowance												
Housing allowance												
Performance Bonus												
Other benefits or allowances		30						(20)	(20)	10	-67.3%	
In-kind benefits												
Sub Total - Senior Managers of Municipality		7,373	-					(2,379)	(2,379)	4,994	-32.3%	
% increase			(0)							(0)		
Other Municipal Staff												
Basic Salaries and Wages		60,376						(5,268)	(5,268)	55,108	-8.7%	
Pension Contributions		12,390						(1,026)	(1,026)	11,364	-8.3%	
Medical Aid Contributions		2,761						2,121	2,121	4,882	76.8%	
Motor vehicle and cell phone		596						(158)	(158)	438	-26.5%	
Cell phone allowance												
Housing allowance		346						112	112	458	32.3%	
Overtime		2,900						(177)	(177)	2,723	-6.1%	
Performance Bonus												
Other benefits or allowances		7,233						(1,127)	(1,127)	6,106	-15.6%	
In-kind benefits												
Sub Total - Other Municipal Staff		86,601	-					(5,523)	(5,523)	81,078	-6.4%	
% increase												
Total Parent Municipality		109,127	-					(8,411)	(8,411)	100,716	-7.7%	

The original budget provided for increases on the remuneration and allowances of councillors of 8%. However, an increase of only 5% realised and the original provision were adjusted to the actual allowances as approved.

Summary of remuneration	Ref	Budget Year 2010/11									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		1	5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	

Board Members of Entities												
Salary	3								-	-		
Pension Contributions									-	-		
Medical Aid Contributions									-	-		
Motor vehicle allowance									-	-		
Cell phone allowances									-	-		
Housing allowance									-	-		
Board Fees									-	-		
Other benefits and allowances									-	-		
In-kind benefits									-	-		
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Senior Managers of Entities												
Salary	3	780						(780)	(780)	-		
Pension Contributions									-	-		
Medical Aid Contributions									-	-		
Motor vehicle and cell phone									-	-		
Cell phone allowances									-	-		
Housing allowance									-	-		
Performance Bonus									-	-		
Other benefits or allowances		129						(129)	(129)	-		
In-kind benefits									-	-		
Sub Total - Senior Managers of Entities		909	-	-	-	-	-	(909)	(909)	-		
% increase												
Other Staff of Entities												
Basic Salaries and Wages	3	1,525						(1,525)	(1,525)	-		
Pension Contributions		105						(105)	(105)	-		
Medical Aid Contributions		79						(79)	(79)	-		
Motor vehicle and cell phone									-	-		
Cell phone allowances		18						(18)	(18)	-		
Housing allowance		43						(43)	(43)	-		
Overtime		20						(20)	(20)	-		
Performance Bonus		35						(35)	(35)	-		
Other benefits or allowances		90						(90)	(90)	-		
In-kind benefits									-	-		
Sub Total - Other Staff of Entities		1,915	-	-	-	-	-	(1,915)	(1,897)	-		
% increase												
Total Municipal Entities		2,824	-	-	-	-	-	(2,824)	(2,806)	-		
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		111,951	-	-	-	-	-	(11,235)	(11,217)	100,716	-10.0%	
% increase												
TOTAL MANAGERS AND STAFF	5	96,798	-	-	-	-	-	(10,726)	(10,708)	86,072	-11.1%	

The Moses Kotane Development Agency was dissolved in July 2010 and the figures therefore adjusted to zero.

2.6 Adjustment to service delivery and budget implementation plan

The necessary submissions will be made to consider amendments to the 2010/2011 SDBIP, should the Adjustment Budget affect the corporate service delivery targets. Any revision of the service delivery plan will be made public timeously (Section 54 of the MFMA)

Supporting table SB3 – Adjustments to the SDBIP – performance objectives

NW375 Moses Kotane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 25 February 2011

Description	Unit of measurement	Budget Year 2010/11									Budget Year	Budget Year	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2011/12 Adjusted Budget	+2 2012/13 Adjusted Budget	
Vote7 - Infrastructure Services													
ENGINEERING AND INFRASTRUCTURE													
Roads and storm water													
<i>Provision of roads</i>													
<i>Provision of storm water</i>													
Streetlighting													
<i>Provision of streetlighting</i>													
Water and Sanitation													
<i>Access to water</i>		10000											
		1000											
Sanitation													
<i>access to sanitation reduction of backlog</i>		2000											
Sub-function 2 - (name)													
<i>Insert measure's description</i>													
Sub-function 3 - (name)													
<i>Insert measure's description</i>													
Vote 5 - Community Services													
COMMUNITY SERVICES													
Refuse removal													
<i>Access to refuse removal</i>		63100											
<i>Waste disposal sites</i>		1											
Municipal Buildings													
<i>Provision of community halls</i>													
Parks and recreation													
<i>Development of sports parks</i>													
Libraries													
		1											
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure's description</i>													
Sub-function 2 - (name)													
<i>Insert measure's description</i>													
Sub-function 3 - (name)													
<i>Insert measure's description</i>													
Vote 6 - Planning & Development													
Planning & Development													
Housing													
<i>Provision of houses</i>													
Sub-function 2 - (name)													
<i>Insert measure's description</i>													
Sub-function 3 - (name)													
<i>Insert measure's description</i>													
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure's description</i>													
Sub-function 2 - (name)													
<i>Insert measure's description</i>													
Sub-function 3 - (name)													
<i>Insert measure's description</i>													
And so on for the rest of the Votes													

Table SB4 – Adjustment to budget performance indicators and benchmarks

NW375 Moses Kotane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 25 February 2011

Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Budget Year 2010/11			Budget Year +1 2011/12	Budget Year +2 2012/13
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	44.3%	11.0%	10.4%	12.1%	0.0%	13.8%	11.1%	-13.2%
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.4%	3.6%	6.1%	3.5%	0.0%	3.3%	3.2%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	18.1%	42.5%	24.7%	83.6%	0.0%	79.3%	0.0%	0.0%
Safety of Capital									
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	762.4%	33.8%	201.5%	27.2%	0.0%	28.7%	24.2%	19.6%
Gearing	Long Term Borrowing/ Funds & Reserves	568.0%	17.3%	2.1%	17.2%	0.0%	19.9%	17.0%	13.1%
Liquidity									
Current Ratio	Current assets/current liabilities	1.5%	9.0%	68.8%	138.6%	0.0%	132.7%	111.7%	88.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.5%	0.0%	0.0%	1294.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3%	0.1%	28.6%	0.5	0.0	0.5	0.6	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	78.0%	80.0%	80.0%			80.0%	80.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	38.1%	23.4%	32.2%	13.7%	0.0%	10.0%	4.6%	2.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	42.0%	49.0%	49.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%			100.0%	100.0%
Funding of Provisions									
Provisions not funded - %	Unfunded Provs./Total Provisions								
Other Indicators									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	31.1%	24.2%	22.0%	22.0%			20.0%	15.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.0%	21.5%	32.1%	34.9%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	8.7%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.4%	17.8%	29.3%	30.8%	0.0%	30.1%	29.1%	28.5%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	81.0%	104.8%	92.0%	673.1%	0.0%	707.3%	705.0%	747.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	93.8%	94.0%	62.3%	11.8%	0.0%	8.2%	2.9%	0.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	90.4%	135.4%	137.9%	4.7	0.0	5.1	4.6	4.1

Table SB12 – Adjustments Budget – monthly revenue and expenditure (municipal vote)

NW375 Moses Kotane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25 February 2011

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal Council														-	-	-
Vote 2 - Office of the Accounting Officer														-	-	-
Vote 3 - Budget and Treasury Office		33,077	2,326	2,485	2,440	2,434	82,221	3,697	2,478	29,971	2,764	2,764	2,766	169,423	199,619	217,194
Vote 4 - Corporate Services													914	914	967	1,022
Vote 5 - Community Services		13,977	38	61	61	87	62	61	803	803	803	803	803	18,362	19,782	20,827
Vote 6 - Planning & Development							4	5	39	39	39	39	39	204	204	204
Vote 7 - Infrastructure & Technical Services		35,910	4,820	4,127	4,015	3,336	3,192	3,828	4,844	4,844	4,844	4,844	4,844	83,448	77,753	82,902
Vote 8 - Example 8														-	-	-
Vote 9 - Example 9														-	-	-
Vote 10 - Example 10														-	-	-
Vote 11 - Example 11														-	-	-
Vote 12 - Example 12														-	-	-
Vote 13 - Example 13														-	-	-
Vote 14 - Example 14														-	-	-
Vote 15 - Example 15														-	-	-
Total Revenue by Vote		82,964	7,184	6,673	6,516	5,857	85,479	7,591	8,164	35,657	8,450	8,450	9,366	272,351	298,325	322,149
Expenditure by Vote																
Vote 1 - Municipal Council		2,527	3,357	4,364	3,512	3,115	4,269	4,194	5,584	5,584	5,584	5,584	5,583	53,257	55,670	59,341
Vote 2 - Office of the Accounting Officer		165	248	295	397	190	260	214	251	251	251	251	252	3,025	3,366	3,732
Vote 3 - Budget and Treasury Office		1,376	1,314	1,251	1,171	1,348	1,852	1,511	2,597	2,597	2,597	2,597	2,600	22,811	24,456	26,308
Vote 4 - Corporate Services		702	810	761	964	1,748	1,321	1,353	1,787	1,787	1,787	1,787	1,791	16,598	17,323	18,642
Vote 5 - Community Services		2,030	2,031	3,861	2,888	5,767	6,576	4,623	5,550	5,550	5,550	5,550	5,553	55,529	58,207	62,036
Vote 6 - Planning & Development		767	1,180	969	1,016	1,165	1,287	821	1,093	1,093	1,093	1,093	1,094	12,671	13,529	14,517
Vote 7 - Infrastructure & Technical Services		2,653	3,799	7,690	5,401	2,722	12,827	6,594	26,564	27,710	27,710	27,710	27,712	179,092	200,411	216,511
Vote 8 - Example 8														-	-	-
Vote 9 - Example 9														-	-	-
Vote 10 - Example 10														-	-	-
Vote 11 - Example 11														-	-	-
Vote 12 - Example 12														-	-	-
Vote 13 - Example 13														-	-	-
Vote 14 - Example 14														-	-	-
Vote 15 - Example 15														-	-	-
Total Expenditure by Vote		10,220	12,739	19,191	15,349	16,055	28,392	19,310	43,426	44,572	44,572	44,572	44,585	342,983	372,962	401,087
Surplus/ (Deficit)		72,744	(5,555)	(12,518)	(8,833)	(10,198)	57,087	(11,719)	(35,262)	(8,915)	(36,122)	(36,122)	(35,219)	(70,632)	(74,637)	(78,938)

Table SB13 – Adjustments Budget – monthly revenue and expenditure (standard classification)

NW375 Moses Kotane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 25 February 2011

Description - Standard classification	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Standard																	
<i>Governance and administration</i>		33,077	2,326	2,485	2,440	2,434	82,221	3,697	3,697	3,412	30,905	3,698	2,766	173,158	203,624	221,483	
Executive and council																	
Budget and treasury office		33,077	2,326	2,485	2,440	2,434	82,221	3,697	3,697	2,478	29,971	2,764	2,764	169,423	199,619	217,194	
Corporate services										934	934	934	933	3,735	4,005	4,289	
<i>Community and public safety</i>		-	-	-	-	-	-	70	70	70	220	220	268	918	1,018	1,018	
Community and social services								70	70	70	70	70	68	418	18	18	
Sport and recreation																	
Public safety												150	150	200	500	1,000	1,000
Housing																	
Health																	
<i>Economic and environmental services</i>		-	-	-	-	-	4	5	39	39	39	39	39	204	204	204	
Planning and development							4	5	39	39	39	39	39	204	204	204	
Road transport																	
Environmental protection																	
<i>Trading services</i>		53,483	4,636	4,188	3,119	3,150	3,253	3,828	3,620	5,328	4,420	4,420	4,623	98,071	93,479	99,444	
Electricity																	
Water		31,426	4,537	4,089	3,020	3,051	3,133	3,708	3,500	5,208	4,300	4,300	4,502	74,775	68,512	73,000	
Waste water management		5,284	38	38	38	38	59	59	59	59	59	59	60	5,852	6,203	6,635	
Waste management		16,773	61	61	61	61	61	61	61	61	61	61	61	17,444	18,764	19,809	
<i>Other</i>																	
Total Revenue - Standard		86,560	6,962	6,673	5,559	5,584	85,478	7,600	7,426	8,849	35,584	8,377	7,696	272,351	298,325	322,149	
Expenditure - Standard																	
<i>Governance and administration</i>		5,276	6,226	7,674	9,422	7,949	11,748	10,547	13,060	13,060	13,060	13,060	13,065	124,147	130,971	139,943	
Executive and council		2,692	3,605	4,659	3,909	3,305	4,529	4,408	5,835	5,835	5,835	5,835	5,836	56,283	59,037	63,074	
Budget and treasury office		1,376	1,314	1,251	1,171	1,348	1,852	1,511	2,597	2,597	2,597	2,597	2,600	22,811	24,456	26,308	
Corporate services		1,208	1,307	1,764	4,342	3,296	5,367	4,628	4,628	4,628	4,628	4,628	4,629	45,053	47,478	50,561	
<i>Community and public safety</i>		1,617	1,681	1,537		1,888	2,810	2,732	3,446	3,446	3,446	3,446	5,717	31,766	33,144	35,634	
Community and social services		787	978	732	862	861	1,130	1,130	1,844	1,844	1,844	1,844	2,560	16,416	16,805	18,235	
Sport and recreation																	
Public safety		830	703	805	689	1,027	1,680	1,602	1,602	1,602	1,602	1,602	1,606	15,350	16,339	17,399	
Housing																	
Health																	
<i>Economic and environmental services</i>		1,192	1,642	2,321	1,138	1,638	1,748	1,511	1,511	5,998	5,998	5,998	14,975	45,670	49,616	52,888	
Planning and development		767	1,180	969	1,015	1,165	1,286	1,048	1,048	1,048	1,048	1,048	1,049	12,671	13,528	14,516	
Road transport		425	462	1,352	123	473	462	463	463	4,950	4,950	4,950	13,926	32,999	36,088	38,372	
Environmental protection																	
<i>Trading services</i>		2,135	3,190	7,659	4,789	4,580	12,086	5,508	8,706	21,445	11,236	15,336	44,730	141,400	159,231	172,622	
Electricity																	
Water		1,668	1,563	6,022	4,510	1,475	10,578	4,000	6,130	18,869	8,660	12,760	42,151	118,386	134,747	146,572	
Waste water management		174	269	191	186	363	165	165	823	823	823	823	823	5,628	6,029	6,459	
Waste management		293	1,358	1,446	93	2,742	1,343	1,343	1,753	1,753	1,753	1,753	1,756	17,386	18,455	19,591	
<i>Other</i>																	
Total Expenditure - Standard		10,220	12,739	19,191	15,349	16,055	28,392	20,298	26,723	43,949	33,740	37,840	78,487	342,983	372,962	401,087	
Surplus/ (Deficit) 1.		76,340	(5,777)	(12,518)	(9,790)	(10,471)	57,086	(12,698)	(19,297)	(35,100)	1,844	(29,463)	(70,790)	(70,632)	(74,637)	(78,938)	

Table SB14 – Adjustments Budget – monthly revenue and expenditure

NW375 Moses Kotane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 25 February 2011

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		2,411	2,411	2,411	2,411	2,411	2,466	2,684	2,478	2,764	2,764	2,764	2,766	30,740	31,720	33,146
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue		3,874	3,629	4,089	3,020	3,051	3,133	2,800	3,500	4,300	4,300	4,300	4,504	44,500	47,170	50,000
Service charges - sanitation revenue		38	38	38	38	38	38	59	59	59	59	59	59	606	642	681
Service charges - refuse		61	61	61	61	61	61	61	61	61	61	61	158	828	764	809
Service charges - other																
Rental of facilities and equipment																
Interest earned - external investments										2,250	250	250	250	3,000	3,000	3,000
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfers recognised - operational		76,581	2,200		908		59,737	908		48,328			0	188,662	210,033	228,511
Other revenue			128	75	78	296	24	168	457	225	275	164	2,127	4,016	4,996	6,002
Gains on disposal of PPE																
Total Revenue		82,964	8,466	6,674	6,516	5,857	65,479	6,680	6,555	57,987	7,709	7,598	9,865	272,352	298,325	322,149
Expenditure By Type																
Employee related costs		6,184	6,049	5,330	6,224	6,843	6,945	7,410	7,410	8,508	8,508	8,508	8,154	86,073	92,760	100,178
Remuneration of councillors		1,151	1,154	1,155	1,154	1,154	1,156	1,619	1,220	1,220	1,220	1,220	1,220	14,644	15,816	17,081
Debt impairment										11,485	1,276	1,276	1,276	15,313	16,232	17,206
Depreciation & asset impairment								4,600	4,250	4,500	4,500	8,600	44,307	70,757	74,931	79,355
Finance charges			457	1,097	(99)	316	4,821	944	944	944	944	944	(132)	11,181	11,833	12,523
Bulk purchases				4,571	2,850		6,891	2,500	2,500	2,500	2,500	2,500	3,188	30,000	34,000	38,000
Other materials		179	576	1,255	549	719	1,075	2,955	2,955	2,955	2,955	2,955	2,956	22,084	31,229	34,502
Contracted services			1,281	1,281		2,561	1,103	1,195	1,195	1,195	1,195	1,195	1,200	13,400	14,204	15,056
Grants and subsidies																
Other expenditure		2,705	3,223	4,503	4,671	4,461	6,401	5,500	5,500	10,642	10,642	10,642	10,641	79,531	81,687	87,186
Loss on disposal of PPE																
Total Expenditure		10,220	12,739	19,192	15,349	16,055	28,392	26,723	25,974	43,949	33,740	37,840	72,809	342,983	372,692	401,087
Surplus/(Deficit)		72,744	(4,273)	(12,518)	(8,833)	(10,198)	37,088	(20,043)	(19,419)	14,038	(26,031)	(30,242)	(62,944)	(70,631)	(74,367)	(78,938)
Transfers recognised - capital				35,000			20,000			27,034				82,034	99,018	120,823
Contributions																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		72,744	(4,273)	22,482	(8,833)	(10,198)	57,088	(20,043)	(19,419)	41,072	(26,031)	(30,242)	(62,944)	11,403	24,651	41,885

Table SB15 – Adjustment budget – monthly cash flow

NW375 Moses Kotane - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25 February 2011

Monthly cash flows	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		1,325	1,864	691	2,741	3,706	4,690	1,382	1,638	1,638	1,638	1,638	1,641	24,592	24,753	26,237
Property rates - penalties & collection charges													-			
Service charges - electricity revenue																
Service charges - water revenue		2,604	3,094	880	4,925	2,368	2,640	4,088	3,000	3,000	3,000	3,000	3,001	35,600	37,736	40,000
Service charges - sanitation revenue							69	69	69	69	69	69	71	485	514	545
Service charges - refuse							96	96	96	96	96	96	-	576		
Service charges - other													-			
Rental of facilities and equipment													-			
Interest earned - external investments										2,250	250	250	250	3,000	3,000	3,000
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines													-			
Licences and permits													-			
Agency services													-			
Transfer receipts - operational		76,581	2,200		908		59,737	908		48,328			0	188,662	210,033	228,511
Other revenue			128	75	78	296	24	168	457	225	275	164	2,235	4,124		
Cash Receipts by Source		80,510	7,286	1,646	8,652	6,370	67,256	6,711	5,260	55,606	5,328	5,217	7,199	257,039	276,036	298,293
Other Cash Flows by Source																
Transfers receipts - capital			35,000				20,000			27,034	13,236	15,765	-	111,035	107,818	126,623
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing											9,700	12,000		21,700		
Increase in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables				20,000	20,000	9,709	(28,000)	8,600	40,000	(30,000)	15,000	15,000	(70,309)	-		
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		80,510	42,286	21,646	28,652	16,079	59,256	15,311	45,260	52,640	43,264	47,982	(63,110)	389,774	383,854	424,916
Cash Payments by Type																
Employee related costs		6,184	6,049	5,330	6,224	6,843	6,945	7,251	8,249	8,249	8,249	8,249	8,251	86,073	92,760	100,178
Remuneration of councillors		1,151	1,154	1,155	1,154	1,154	1,156	1,195	1,305	1,305	1,305	1,305	1,305	14,644	15,816	17,081
Collection costs																
Interest paid			457	1,097	(99)	316	4,821	-	316	641	316	316	3,000	11,181	11,833	12,523
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer				4,571	2,949		6,891	2,494	2,494	2,494	2,494	2,494	3,119	30,000	34,000	38,000
Other materials		179	576	1,255	549	719	1,075	1,398	3,266	3,266	3,266	3,266	3,269	22,084	31,229	34,502
Contracted services			1,281	1,281		2,561	1,103	2,205	994	994	994	994	993	13,400	14,204	15,056
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other																
General expenses		2,705	3,223	4,503	4,572	4,461	6,401	4,643	6,742	6,742	6,742	6,742	6,742	64,218	77,558	82,503
Cash Payments by Type		10,219	12,740	19,192	15,349	16,054	28,392	19,186	23,366	23,691	23,366	23,366	26,679	241,600	277,400	299,843
Other Cash Flows/Payments by Type																
Capital assets		873	1,676	1,924	4,371	3,349	4,721	156	23,622	23,622	23,622	23,622	23,621	135,179	108,558	127,405
Repayment of borrowing																
Other Cash Flows/Payments		65,752	41,121	4,808	373	7,631	12,447	2,395					(134,527)			
Total Cash Payments by Type		76,844	55,537	25,924	20,093	27,034	45,560	21,737	46,988	47,313	46,988	46,988	(84,227)	376,779	385,958	427,248
NET INCREASE/(DECREASE) IN CASH HELD		3,666	(13,251)	(4,278)	8,559	(10,955)	13,696	(6,426)	(1,728)	5,327	(3,724)	994	21,117	12,995	(2,104)	(2,332)
Cash/cash equivalents at the month/year beginning:		13,246	16,912	3,661	(618)	7,941	(3,014)	10,681	4,255	2,527	7,854	4,130	5,124	13,246	26,241	24,137
Cash/cash equivalents at the month/year end:		16,912	3,661	(618)	7,941	(3,014)	10,681	4,255	2,527	7,854	4,130	5,124	26,241	24,137	21,805	

2.7 Adjustment to capital expenditure

The following is a summary of the 2010/2011 adjusted capital budget per department:

DEPARTMENT	Approved Budget 2010/2011	Adjusted Budget 2010/2011	Percentage of total Capital Budget	Approved Budget 2011/2012	Percentage of total Capital Budget	Approved Budget 2012/2013	Percentage of total Capital Budget
MUNICIPAL COUNCIL	1,100,000	620,000	0.46%				
ACCOUNTING OFFICER							
BUDGET AND TREASURY OFFICE		50,000	0.04%				
CORPORATE SERVICES	700,000	1,200,000	0.89%	739,900	0.68%	782,074	0.61%
COMMUNITY SERVICES	28,835,000	45,006,200	33.29%	4,750,000	4.38%	14,000,000	10.99%
PLANNING AND DEVELOPMENT		62,000	0.05%				
INFRASTRUCTURE	84,999,000	88,240,385	65.27%	103,068,147	94.94%	112,623,368	88.40%
TOTAL CAPITAL BUDGET	115,634,000	135,178,585	100.00%	108,558,047	100.00%	127,405,442	100.00%

The Adjusted Capital budget per department is aligned to the Integrated Development Plan of the municipality, and amounts to R 135, 178, 585 million compared to the approved 2010/2011 capital budget amounting to R 115, 634, 474 million.

The following adjustments were affected with regard to projects:

- An additional amount of R 12 million is provided for the completion of the civic centre extension;
- The budget on projects were aligned as per council resolution in November 2010;
- Minor requirement of departments were provided for such as office furniture, IT Equipment as reflected in the detail capital budget;

Although requests for additional funding were received from departments, the request could not be accommodated and therefore needs to be reprioritised and considered during the 2011-2012 MTREF process.

Table SB16 – Adjustment budget – monthly capital expenditure (municipal vote)

NW375 Moses Kotane - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 25 February 2011

Description - Municipal Vote	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Municipal Council									220	300	100			620		
Vote 2 - Office of the Accounting Officer																
Vote 3 - Budget and Treasury Office											50			50		
Vote 4 - Corporate Services			82	10	206											
Vote 5 - Community Services		56	396	643	649	322	2,092	75	2,000	4,000	15,000	19,773	0	45,006	4,750	14,000
Vote 6 - Planning & Development											62			62		
Vote 7 - Infrastructure & Technical Services		817	1,199	1,271	3,516	3,027	2,629	80	5,000	20,000	20,000	30,702	0	88,241	103,068	112,623
Vote 8 - Example 8																
Vote 9 - Example 9																
Vote 10 - Example 10																
Vote 11 - Example 11																
Vote 12 - Example 12																
Vote 13 - Example 13																
Vote 14 - Example 14																
Vote 15 - Example 15																
Capital Multi-year expenditure sub-total	3	873	1,676	1,924	4,371	3,349	4,721	156	7,050	24,420	35,812	50,827	1	135,180	108,558	127,405
Single-year expenditure appropriation																
Vote 1 - Municipal Council																
Vote 2 - Office of the Accounting Officer																
Vote 3 - Budget and Treasury Office																
Vote 4 - Corporate Services																
Vote 5 - Community Services																
Vote 6 - Planning & Development																
Vote 7 - Infrastructure & Technical Services																
Vote 8 - Example 8																
Vote 9 - Example 9																
Vote 10 - Example 10																
Vote 11 - Example 11																
Vote 12 - Example 12																
Vote 13 - Example 13																
Vote 14 - Example 14																
Vote 15 - Example 15																
Capital single-year expenditure sub-total	3															
Total Capital Expenditure	2	873	1,676	1,924	4,371	3,349	4,721	156	7,050	24,420	35,812	50,827	1	135,180	108,558	127,405

Table SB17 – Adjustment Budget – monthly capital expenditure (standard classification)

NW375 Moses Kotane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 25 February 2011

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		-	82	10	206	-	-	-	50	420	750	352	-	1,870	740	782
Executive and council										220	300	100	-	620	-	-
Budget and treasury office											50		-	50	-	-
Corporate services			82	10	206				50	200	400	252	-	1,200	740	782
<i>Community and public safety</i>		-	342	589	598	85	1,523	-	500	2,000	13,000	18,724	-	37,361	4,000	14,000
Community and social services			342		516	85	1,523			1,000	10,000	14,134	-	27,600	4,000	1,000
Sport and recreation				589	82				500	1,000	3,000	4,590	-	9,761	-	13,000
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		703	-	463	-	141	900	-	1,000	5,000	7,062	4,008	-	19,277	-	24,000
Planning and development											62		-	62	-	-
Road transport		703		463		141	900		1,000	5,000	7,000	4,008	-	19,215	-	24,000
Environmental protection													-	-	-	-
<i>Trading services</i>		170	1,252	862	3,567	3,123	2,298	155	5,500	17,000	15,000	27,744	0	76,671	103,818	88,623
Electricity		55			449								-	504	-	12,963
Water		59	1,199	809	3,012	2,886	1,538	80	4,000	15,000	13,000	18,609	-	60,192	18,424	4,800
Waste water management							191					8,139	-	8,330	84,644	70,860
Waste management		56	53	53	106	237	569	75	1,500	2,000	2,000	996	0	7,645	750	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard		873	1,676	1,924	4,371	3,349	4,721	155	7,050	24,420	35,812	50,828	0	135,179	108,558	127,405

Table SB19 – Adjustment Budget – detail capital budget

NW375 Moses Kotane - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 25 February 2011

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal Code 3.	Asset Class 4.	Asset Sub-Class 4.	Medium Term Revenue and Expenditure Framework					
						Budget Year 2010/11		Budget Year +1 2011/12		Budget Year +2 2012/13	
						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:											
VOTE1 MUNICIPAL COUNCIL	OFFICE FURNITURE & EQUIPMENT			COMPUTER EQUIPMENT	LAPTOPS	-	220				
	PUTER EQUIPMENT FOR COUNCILLORS		H	FURNITURE	CHAIRS, TABLES ETC	500	350				
	OFFICE EQUIPMENT		H	VEHICLES	VEHICLES	600	-				
				FURNITURE	CHAIRS, TABLES ETC		50				
VOTE 5 COMMUNITY SERVICES	EXTENSION OF CIVIC CENTRE		B	BUILDINGS	OFFICES	6,700	18,000				
	MOGWASE UNIT 4 PARK		B	FACILITIES	PARKS	236	-				
	NEW MOGWASE WASTE DISPOSAL SITE		C	LANDFILL SITE	DISPOSAL SITE	6,099	7,645				
	LIBRARIES MOGWASE				LIBRARY		4,000				
					3M MACHINE		190				
					MOGWASE SPORTS CENTRE		5,400				
					SILWERKRANS SPORTS CRENTRE		3,300				
					MOGWASE UNIT 4 PARK		310				
					GREENING MORULENG		450				
					BRUSH CUTTERS		100				
					FURNITURE		260				
					CAMERA		2				
VOTE 4 CORPORATE SERVICES	OFFICE FURNITURE & EQUIPMENT		B	COMPUTER EQUIPMENT	COMPUTERS	700	1,200				
VOTE 7 ENGINEERING & INFRASTRUCTURE	WELVERIEND INTERNAL ROADS		B	ROADS & STORMWATER	ROADS	350	200				
	MAGONG INTERNAL ROADS		B	ROADS & STORMWATER	ROADS	3,690	4,500				
	BOJATING INTERNAL ROADS PHASE 2		B	ROADS & STORMWATER	ROADS	3,300	4,500	500			
	DIKWEIP INTERNAL RADS PHASE 2		B	ROADS & STORMWATER	ROADS	3,500	4,500	500			
	PROVISION FOR HIGH MAST LIGHTS		B	ELECTRICAL NETWORKS	STREET LIGHTS	504	-				
	PROVISION FOR HIGH MAST LIGHTS IN TLOKWENG				STREET LIGHTS					10,000	
	PROVISION FOR HIGH MAST LIGHTS IN BAPONG				STREET LIGHTS					2,963	
	LEDIG PROVISION OF INTERNAL ROADS		B	ROADS & STORMWATER	ROADS					6,000	
	MORULENG PROVISION OF INTERNAL ROADS		B	ROADS & STORMWATER	ROADS					6,000	
	MABELE A PODI PROVISION OF INTERNAL ROADS		B	ROADS & STORMWATER	ROADS					4,000	
	MOGWASE STORMWATER		B	ROADS & STORMWATER	ROADS					8,000	
	MABELE A PODI STORMWATER		B	ROADS & STORMWATER	ROADS	-	5,000				
SEWERAGE	KHAYAKHULU WARD2			SANITATION	VIP TOILETS					1,288	
SEWERAGE VIP TOILETS	MONTSANA			SANITATION	VIP TOILETS					995	
	VOORDONKER WARD 2			SANITATION	VIP TOILETS					1,300	
	LETHLAKENG WARD2			SANITATION	VIP TOILETS					1,548	
	WELGEVAL WARD 1			SANITATION	VIP TOILETS					650	
	MANAMELA WARD 3			SANITATION	VIP TOILETS					2,277	
	GA SEFANYETSO			SANITATION	VIP TOILETS					2,923	
	MASKOLOANE WARD 3			SANITATION	VIP TOILETS					709	
	SIGA WARD3			SANITATION	VIP TOILETS					2,362	
	MMATAU			SANITATION	VIP TOILETS					4,810	
	KRAALHOEK WARD5			SANITATION	VIP TOILETS			948		3,000	
	MOPYANE			SANITATION	VIP TOILETS			3,771			
	MANTSERRE			SANITATION	VIP TOILETS			5,000		3,000	
	VLAAKPLAAS WARD6			SANITATION	VIP TOILETS			2,100			
	MAPAPUTLE WARD 6			SANITATION	VIP TOILETS			2,015			
	KAMMEELBOOM WARD6			SANITATION	VIP TOILETS					2,000	
	RAMOSHIBITSWANA WARD6			SANITATION	VIP TOILETS			500			
	MANTSHO			SANITATION	VIP TOILETS			1,417			
	MOTHLABE			SANITATION	VIP TOILETS			3,395		2,000	
	NKOGOLWE			SANITATION	VIP TOILETS			715			
	DIKAMEELKUIL WARD6			SANITATION	VIP TOILETS			1,500			
	MOLORE WARD6			SANITATION	VIP TOILETS			1,872			
	SEFIKILE WARD7			SANITATION	VIP TOILETS			5,000		3,000	
	MONONO WARD7			SANITATION	VIP TOILETS			2,000		3,000	
	NTSWANALEMETSING WARD6			SANITATION	VIP TOILETS			1,000			
	MAGONG WARD 6			SANITATION	VIP TOILETS			3,315		2,000	
	LESETHLENG			SANITATION	VIP TOILETS			3,500		3,500	
	NGWEDING WARD6			SANITATION	VIP TOILETS			1,100			
	MAGALANE			SANITATION	VIP TOILETS			600			
	MAKGOPHE WARD27			SANITATION	VIP TOILETS			2,100			
	LEGKRAAL			SANITATION	VIP TOILETS			3,200			
	BOJATENG WARD 11			SANITATION	VIP TOILETS			3,500		3,500	
	MMOGORONG WARD 11			SANITATION	VIP TOILETS			3,500		2,000	
	PHADI			SANITATION	VIP TOILETS			3,000			
	MABELE A PODI			SANITATION	VIP TOILETS			5,000		4,000	
	VREDE/SESHIBITWE WARD 21			SANITATION	VIP TOILETS			5,500		4,000	
	RAMOMKOKASTAD			SANITATION	VIP TOILETS			6,000		4,000	
	LEROME			SANITATION	VIP TOILETS			4,000		4,000	
	LEDIG			SANITATION	VIP TOILETS			5,000		4,000	
	RURAL SANITATION PROGRAMME PHASE			SANITATION	VIP TOILETS	5,330	5,330	4,096		5,000	
	RURAL SANITATION PROGRAMME PHASE 3			SANITATION	VIP TOILETS						
	MOKGALWANENG			SANITATION	VIP TOILETS	3,000	3,000				

WATER										
WATER PROJECTS	WARD 1 WATER SUPPLY		WATER	WATER SUPPLY	5,727,933					
	MAKGOSHONG 1 & 2 WATER SUPPLY				1,207	2,571				
	TWEELAAGTE/LENGENG PROVISION OF RETICULATION				4,684	6,310				
	MATLAMETLONG:PROVISION OF RETICULATION				1,530					
	DISAKE:PROVISION OF RETICULATION				2,130					
	MOKGALANWENG:PROVISION OF RETICULATION WARD 29				3,450					
	WATER SUPPLY TO WARD 2,3 AND 4				3,482	-				
	WATER SUPPLY TO WARD 5				1,400					
	WATER SUPPLY TO WARD 6				5,653					
	MOTHLABE WATER SUPPLY				1,500					
	NTSWANALEMETSING WARD 8				1,500					
	WATER SUPPLY TO WARD 7,8 & 9				1,469					
	WATER SUPPLY TO LEROME SOUTH				500					
	WATER SUPPLY TO SEOLONG AND MABESKRAAL WARD23				1,600					
	SANDFONTEIN PROVISION OF WATER RETICULATION				2,550					
	WATER SUPPLY TO WARD 27				3,100					
	TLOKWENG WATER SUPPLY				2,000					
	MADIKWE WATER STORAGE				1,000					
	PELLA BULK WATER				350					
	LESETHLENG PROVISION OF WATER RETICULATION WARD 8				120					
	MMOCORONG PROVISION OF WATER RETICULATION WARD 11				2,702					
	BOJATING PROVISION OF WATER RETICULATION WARD 11				920					
	RAMOKOKASTAD PROVISION OF WATER RETICULATION WARD 12				1,430					
	LEROME PROVISION OF WATER RETICULATION WARD 15				400					
	WELGEVAL PROVISION OF WATER RETICULATION WARD 16				370					
	DIKIWEI PROVISION OF WATER RETICULATION WARD 16				250					
	SEGAKIWANENG PROVISION OF WATER RETICULATION WARD 17				272					
	MABODISA PROVISION OF WATER RETICULATION WARD 17				300					
	MANAMAKGOTHEING PROVISION OF WATER RETICULATION WARD 17				157					
	MAOLOGANE PROVISION OF WATER RETICULATION WARD 27				117					
	WITRANTJIE PROVISION OF WATER RETICULATION WARD 27				45					
	THLATHLAGANYANE PROVISION OF WATER RETICULATION								13,624	
	LA PARTIE/SAULSPOORT AND MABESKRAAL WATER SUPPLY								4,800	
	MAPAPUTLE, MAGALANE AND SANDFONTEIN WATER RETICULATION									
	PELLA WATER				1,266					
	MAHOBOSKRAAL WATER SUPPLY				405					
	KAMEELBOOM/RAMOBITSWANA WATER SUPPLY				435					
	PELLA TLOKWENG WATER				1,700					
	KHAYAKHULU				30					
VOTE 3 BUDGET & TREASURY	ZOZO HUSTB FOR METRE READERS		LAND & BUILDINGS	BUILDINGS	-	30				
	FURNITURE FIOR METER READERS	H	FURNITURE	CHAIRS, TABLES ETC	-	20				
VOTE 6 PLANNING & DEVELOPMENT	PROJECTOR	H	COMPUTER EQUIPMENT	PROJECTOR	-	6				
	OFFICE FURNITURE		FURNITURE	CHAIRS, TABLES ETC	-	50				
	FAX MACHINE	H	COMPUTER EQUIPMENT	FAX MACHINE	-	6				
	GA MANAMELA MPCC			GA MANAMELA MPCC	1,500					
				CONSTRUCTION OF COMMUNITY HALLS	3,000					
				EXTENSION OF CIVIC CENTRE PHASE 2	18,700					
				CARPOTS	150					

2.8 Other supporting documentation

Table SB1 – Supporting detail to Budget Financial Performance

NW375 Moses Kotane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 25 February 2011

Description	Ref	Budget Year 2010/11									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
R thousands		6	7	8	9	10	11	12	13			
		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		32,224							-	32,224	33,234	34,690
less Revenue Foregone		1,484							-	1,484	1,514	1,544
Net Property Rates		30,740	-	-	-	-	-	-	-	30,740	31,720	33,146
Service charges - electricity revenue												
Total Service charges - electricity revenue									-	-		
less Revenue Foregone									-	-		
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue												
Total Service charges - water revenue		40,000						4,500	4,500	44,500	47,170	50,000
less Revenue Foregone									-	-		
Net Service charges - water revenue		40,000	-	-	-	-	-	4,500	4,500	44,500	47,170	50,000
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		409						197	197	606	642	681
less Revenue Foregone									-	-		
Net Service charges - sanitation revenue		409	-	-	-	-	-	197	197	606	642	681
Service charges - refuse revenue												
Total refuse removal revenue		720							-	720	764	809
Total landfill revenue		324						(216)	(216)	108		
less Revenue Foregone									-	-		
Net Service charges - refuse revenue		1,044	-	-	-	-	-	(216)	(216)	828	764	809
Other Revenue By Source												
Fuel levy									-	-		
Other revenue	3	4,459						(443)	(443)	4,016	4,996	6,002
Total 'Other' Revenue	1	4,459	-	-	-	-	-	(443)	(443)	4,016	4,996	6,002

EXPENDITURE ITEMS											
Employee related costs											
Salaries and Wages	70,458						(7,098)	(7,098)	63,360	68,310	73,775
Contributions to UIF, pensions, medical aid	16,702						588	588	17,290	18,666	20,142
Travel, motor car, accom: & other allowances	3,569						(1,326)	(1,326)	2,243	2,362	2,564
Housing benefits and allowances	346						112	112	458	482	521
Overtime	2,900						(177)	(177)	2,723	2,940	3,176
Performance bonus											
Long service awards											
Payments in lieu of leave											
Post-retirement benefit obligations											
<i>sub-total</i>	93,974	-	-	-	-	-	(7,901)	(7,901)	86,073	92,760	100,178
Less: Employees costs capitalised to PPE											
Total Employee related costs	93,974	-	-	-	-	-	(7,901)	(7,901)	86,073	92,760	100,178
Contributions recognised - capital											
<i>List contributions by contract</i>											
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	70,757								70,757	74,931	79,355
Lease amortisation											
Capital asset impairment											
Total Depreciation & asset impairment	70,757	-	-	-	-	-	-	-	70,757	74,931	79,355
Bulk purchases											
Electricity											
Water	24,000						6,000	6,000	30,000	34,000	38,000
Total bulk purchases	24,000	-	-	-	-	-	6,000	6,000	30,000	34,000	38,000
Contracted services											
<i>TEDCOR Refuse Removal</i>	11,000						2,400	2,400	13,400	14,204	15,056
<i>sub-total</i>	11,000	-	-	-	-	-	2,400	2,400	13,400	14,204	15,056
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	11,000	-	-	-	-	-	2,400	2,400	13,400	14,204	15,056
Other Expenditure By Type											
Repairs and maintenance <i>(to be deleted)</i>											
Collection costs											
Contributions to 'other' provisions	12,044						(10,821)	(10,821)	1,223	1,293	1,368
Consultant fees	960						4,077	4,077	5,037	5,417	5,765
Audit fees	2,000								2,000	2,120	2,247
General expenses	68,390						2,881	2,881	71,271	72,857	77,806
Total Other Expenditure	83,394	-	-	-	-	-	(3,863)	(3,863)	79,531	81,687	87,186

Table SB2 – Supporting detail to financial Position Budget

NW375 Moses Kotane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 25 February 2011

Description	Ref	Budget Year 2010/11									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
R thousands	A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H	+1 2011/12	+2 2012/13	
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		15,000							-	15,000	15,000	15,000
Other current investments > 90 days		195							-	195	205	215
Total Call investment deposits	1	15,195	-	-	-	-	-	-	-	15,195	15,205	15,215
<u>Consumer debtors</u>												
Consumer debtors		77,349							-	77,349	80,000	90,000
Less: provision for debt impairment		45,485	-	-	-	-	9,569	9,569	55,054	55,054	71,286	88,492
Total Consumer debtors	1	31,864	-	-	-	-	(9,569)	(9,569)	22,295	22,295	8,714	1,508
<u>Debt impairment provision</u>												
Balance at the beginning of the year		39,741							-	39,741	55,054	71,286
Contributions to the provision		5,744					9,569	9,569	15,313	15,313	16,232	17,206
Bad debts written off									-	-	-	-
Balance at end of year		45,485	-	-	-	-	9,569	9,569	55,054	55,054	71,286	88,492
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)	2	1,082,541					19,545	19,545	1,102,086	1,102,086	1,210,558	1,338
Leases recognised as PPE									-	-	-	-
Less: Accumulated depreciation		526,420					1,954	1,954	528,374	528,374	538,932	551,672
Total Property, plant & equipment	1	556,121	-	-	-	-	17,591	17,591	1,630,460	1,630,460	671,626	(550,334)
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)									-	-	-	-
Current portion of long-term liabilities		14,332							-	14,332	15,039	15,746
Total Current liabilities - Borrowing		14,332	-	-	-	-	-	-	-	14,332	15,039	15,746
<u>Trade and other payables</u>												
Creditors		23,000					(8,000)	(8,000)	15,000	15,000	10,000	10,000
Unspent conditional grants and receipts									-	-	-	-
VAT		6,000					2,712	2,712	8,712	8,712	8,000	8,000
Total Trade and other payables	1	29,000	-	-	-	-	(5,288)	(5,288)	23,712	23,712	18,000	18,000
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	74,898						12,000	12,000	86,898	78,922	67,922
Finance leases (including PPP asset element)									-	-	-	-
Total Non current liabilities - Borrowing		74,898	-	-	-	-	-	12,000	12,000	86,898	78,922	67,922
<u>Provisions - non current</u>												
Retirement benefits									-	-	-	-
List other major items									-	-	-	-
Refuse landfill site rehabilitation		300							-	300	318	337
Other									-	-	-	-
Total Provisions - non current		300	-	-	-	-	-	-	-	300	318	337
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		-							-	-	-	-
Appropriations to Reserves									-	-	-	-
Transfers from Reserves									-	-	-	-
Depreciation offsets		3,456							-	3,456	-	-
Other adjustments									-	-	-	-
Accumulated Surplus/(Deficit)	1	3,456	-	-	-	-	-	-	-	3,456	-	-
<u>Reserves</u>												
Housing Development Fund									-	-	-	-
Capital replacement									-	-	-	-
Capitalisation									-	-	-	-
Government grant		436,508							-	436,508	463,508	519,778
Donations and public contributions									-	-	-	-
Self-insurance									-	-	-	-
Other reserves (list)									-	-	-	-
Revaluation									-	-	-	-
Total Reserves	2	436,508	-	-	-	-	-	-	-	436,508	463,508	519,778
TOTAL COMMUNITY WEALTH/EQUITY	2	439,964	-	-	-	-	-	-	-	439,964	463,508	519,778

Table SB5 – Adjustments Budget – social, economic and demographic statistics and assumptions

NW375 Moses Kotane - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 25 February 2011

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current year	Original Budget	Adjusted Budget
Demographics										
Population	Census count/estimate		237	227	232	237	241	246	246	246
Females aged 5 - 14	Census count/estimate		24	23	24	24	25	25	25	25
Males aged 5 - 14	Census count/estimate		23	23	23	24	24	25	25	25
Females aged 15 - 34	Census count/estimate		41	40	40	41	42	43	43	43
Males aged 15 - 34	Census count/estimate		41	40	41	41	42	43	43	43
Unemployment	Census count/estimate		142	83	82	82	90	9	9	9
Household income (households) (1.)										
None	Census count/estimate		36,869	32,821	33,477	32,807	32,151	33,758	33,758	33,758
R1 - R4800	Census count per month		18,319	12,532	12,782	13,037	13,297	12,532	12,532	12,532
R4800 - R9600	Census count per month		6,443	9,956						
Poverty profiles										
Insert description	HH Less than R1200.00		36,869	32,821	32164.00	31520.00	30890.00	32434.00	32434.00	32434.00
Household/demographics (000)										
Number of people in municipal area	Census count/estimate		238,845	227,000	232	237	241	246	246	246
Number of poor people in municipal area	Census count/estimate		119,445	84,000	82	81	85	86	86	86
Number of households in municipal area	Census count/estimate		61,631	60,000	61	63	64	65	65	65
Number of poor households in municipal area	Census count/estimate		36,869	33,000	32	32	33	35	35	35
Definition of poor household (R per month)	Census count/estimate									
Housing statistics (2.)										
Formal	Census count/estimate		47,014	52,571	53,096	53,626	54,162	54,703	54,703	54,703
Informal	Census count/estimate		14,617	7,596	7,747	7,901	8,059	8,220	8,220	8,220
Total number of households			61,631	60,167	60,843	61,527	62,221	62,923	62,923	62,923
Dwellings provided by municipality (3.)	Census count/estimate									
Dwellings provided by province/s	Census count/estimate									
Dwellings provided by private sector (4.)	Census count/estimate									
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic (5.)										
Inflation/inflation outlook (CPIX)					7.0%	9.9%	6.7%	5.7%	5.7%	5.7%
Interest rate - borrowing					12.5%	12.0%	12.0%	11.0%	11.0%	11.0%
Interest rate - investment					8.0%	7.5%	7.0%	7.7%	7.7%	7.7%
Remuneration increases					6.4%	8.3%	13.0%	7.7%	7.7%	7.7%
Consumption growth (electricity)					n/a	n/a	n/a	n/a	n/a	n/a
Consumption growth (water)					3.0%	3.0%	3.0%	4.0%	4.0%	4.0%
Collection rates (6.)										
Property tax/service charges					55.0%	56.0%	72.0%	60.0%	60.0%	%
Rental of facilities & equipment					n/a	n/a	n/a	n/a	n/a	%
Interest - external investments										%
Interest - debtors					55.0%	56.0%	72.0%	60.0%	60.0%	50.0%
Revenue from agency services					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SB6 – Adjustments Budget – funding measurement

NW375 Moses Kotane - Supporting Table SB6 Adjustments Budget - funding measurement - 25 February 2011

Description	Ref	MFMA section	2007/8	2008/9	2009/10	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	5,492	5,269	17,692	735,134	-	783,643	773,263	744,671
Cash + investments at the yr end less applications - R'000	2	18(1)b	15,894	8,001	25,414	18,957	-	(4,667)	5,655	6,944
Cash year end/monthly employee/supplier payments	3	18(1)b	13,852	15,147	17,958	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	5,020	32,130	26,694	14,906	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.3%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	93.4%	0.0%	0.0%	-16.1%	-8.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	32.0%	51.3%	55.1%	8.0%	0.0%	20.0%	20.2%	20.3%
Capital payments % of capital expenditure	8	18(1)c:19	34.2%	71.8%	75.3%	-100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	100.0%	100.0%	100.0%	83.6%	0.0%	79.3%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	81.0%	104.8%	92.0%	80.0%		80.0%	-49.8%	-52.5%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.6%	1.5%	1.9%	2.2%	0.0%	2.0%	2.6%	3.2%
Asset renewal % of capital budget	14	20(1)(vi)	34.2%	71.8%	75.3%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SB18a – Adjustment Budget – capital expenditure on new assets by assets class

NW375 Moses Kotane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	8	9	10	11	12	13	14	+1 2011/12	+2 2012/13	
			B	C	D	E	F	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		91,098	-	-	-	-	-	95,885	95,885	186,983	103,818	112,623
Infrastructure - Road transport		11,040	-	-	-	-	-	19,215	19,215	30,255	-	24,000
Roads, Pavements & Bridges		11,040	-	-	-	-	-	19,215	19,215	30,255	-	24,000
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	504	504	504	-	12,963
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	504	504	504	-	12,963
Infrastructure - Water		65,629	-	-	-	-	-	60,191	60,191	125,820	18,424	4,800
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		65,629	-	-	-	-	-	60,191	60,191	125,820	18,424	4,800
Infrastructure - Sanitation		8,330	-	-	-	-	-	8,330	8,330	16,660	84,644	70,860
Reticulation		8,330	-	-	-	-	-	8,330	8,330	16,660	84,644	70,860
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		6,099	-	-	-	-	-	7,645	7,645	13,744	750	-
Refuse		6,099	-	-	-	-	-	7,645	7,645	13,744	750	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		10,536	-	-	-	-	-	11,120	11,120	21,656	4,000	14,000
Parks & gardens		236	-	-	-	-	-	760	760	996	-	7,000
Sports Fields & stadia		3,300	-	-	-	-	-	3,300	3,300	6,600	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		3,000	-	-	-	-	-	3,000	3,000	6,000	-	-
Libraries		4,000	-	-	-	-	-	4,000	4,000	8,000	4,000	1,000
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	60	60	60	-	6,000
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		14,000	-	-	-	-	-	28,174	28,174	42,174	740	782
General vehicles		600	-	-	-	-	-	-	-	600	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		100	-	-	-	-	-	100	100	200	-	-
Computers - hardware/equipment		1,200	-	-	-	-	-	1,420	1,420	2,620	740	782
Furniture and other office equipment		-	-	-	-	-	-	874	874	874	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		6,700	-	-	-	-	-	18,700	18,700	25,400	-	-
Other Buildings		5,400	-	-	-	-	-	7,080	7,080	12,480	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjus	1	115,634	-	-	-	-	-	135,179	135,179	250,813	108,558	127,405

Table SB 18b – Adjustment Budget – capital expenditure on renewal of existing assets by asset class

NW375 Moses Kotane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 25 February 2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-

Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Buildings													
Other													
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Housing development													
Other													
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
General vehicles													
Specialised vehicles	18												
Plant & equipment													
Computers - hardware/equipment													
Furniture and other office equipment													
Abattoirs													
Markets													
Civic Land and Buildings													
Other Buildings													
Other Land													
Surplus Assets - (Investment or Inventory)													
Other													
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>													
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>													
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming													
Other (list sub-class)													
Total Capital Expenditure on renewal of existing assets <i>to be adjusted</i>	1	-	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Refuse													
Fire													
Conservancy													
Ambulances													

Table SB 18c – Adjustments budget – expenditure on repairs and maintenance by asset class

NW375 Moses Kotane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 25 February 2011

Description	Ref	Budget Year 2010/11									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	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		11,738	-	-	-	-	-	(100)	(100)	11,638	19,732	22,361
Infrastructure - Road transport		3,387	-	-	-	-	-	-	-	3,387	4,590	4,911
<i>Roads, Pavements & Bridges</i>		3,387	-	-	-	-	-	-	-	3,387	4,590	4,911
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		350	-	-	-	-	-	-	-	350	371	393
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		350	-	-	-	-	-	-	-	350	371	393
Infrastructure - Water		4,800	-	-	-	-	-	400	400	5,200	11,908	14,022
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		4,800	-	-	-	-	-	400	400	5,200	11,908	14,022
Infrastructure - Sanitation		1,065	-	-	-	-	-	(400)	(400)	665	705	747
<i>Reticulation</i>		945	-	-	-	-	-	(400)	(400)	545	578	612
<i>Sewerage purification</i>		120	-	-	-	-	-	-	-	120	127	135
Infrastructure - Other		2,136	-	-	-	-	-	(100)	(100)	2,036	2,158	2,288
<i>Refuse</i>		2,136	-	-	-	-	-	(100)	(100)	2,036	2,158	2,288
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-	-	-
Community		1,252	-	-	-	-	-	155	155	1,407	1,491	1,580
Parks & gardens		652	-	-	-	-	-	(145)	(145)	507	537	569
Sports Fields & stadia		600	-	-	-	-	-	300	300	900	954	1,011
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		10,497	-	-	-	-	-	(1,458)	(1,458)	9,039	10,006	10,561
General vehicles		4,180	-	-	-	-	-	(680)	(680)	3,500	3,710	3,933
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		580	-	-	-	-	-	-	-	580	615	652
Computers - hardware/equipment		1,172	-	-	-	-	-	36	36	1,208	1,280	1,357
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		4,275	-	-	-	-	-	(1,057)	(1,057)	3,218	3,412	3,616
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		290	-	-	-	-	-	243	243	533	989	1,003
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	23,487	-	-	-	-	-	(1,403)	(1,403)	22,084	31,229	34,502

2.9 Municipal Manager's quality certification

I, Gobakwang Jairus Moatshe, Municipal Manager of the Moses Kotane Local Municipality, hereby certify that the Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

G. J. MOATSHE

MUNICIPAL MANAGER OF THE MOSES KOTANE LOCAL MUNICIPALITY

SIGNATURE.....

DATE.....