

IMBABAZANE MUNICIPALITY



Adjustment Budget Report

2011/12

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Mayor's Report

Background Information

After careful consideration of the monthly performance of the approved adjusted capital and operational budgets, it became necessary that the municipality's budgets be adjusted to reflect the actual performance as well as the projected performance for the rest of the Financial year.

Section 28 of MFMA requires a municipality to revise an approved annual budget through an adjustment, and section 28 (4) requires that only the mayor may table an adjustment budget in the municipal council.

There are various factors that lead to the revision of the approved budget; these factors highlighted in the Mid-Year Performance Review were as follows;

Property Rates - Property Rates were significantly under-budgeted for and has been appropriately adjusted upwards to a more realistic amount using reliable estimates.

Employee costs – This was due to numerous vacancies left unfilled, it is unlikely that these will be filled by year-end and therefore the appropriate adjustment has been made.

Operating Expenditure - This has been adjusted to bring it in line with operating revenue and to correct errors.

The compilation of the Adjustment Budget has been no easy task and I wish to thank the CFO, his staff and the Budget Steering Committee for devoting so much time and energy to this challenging task.

Mrs. PG Strydom
Mayor – Imbabazane Municipality

Resolutions

Executive Summary

Executive Summary

In accordance with the Municipal Finance Management Act (MFMA), No.56 of 2003 section S28 a municipality may revise an approved annual budget through an adjustments budget:

(2) An adjustments budget—

(a) must adjust the revenue and expenditure estimates downwards if there is material under- collection of revenue during the current year;

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorize the utilization of projected savings in one vote towards spending under another vote;

(e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

Subsequent to the MFMA, National Treasury issued the Municipal budget and reporting regulations.

The object of the regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing inform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters required by the Act.

The Mayor may table an adjustment budget as a result of a S72 report if necessary.

The Adjustment budget must be tabled to a budget steering committee whose role it is to assist the Mayor in the execution of her duties.

The December 2011 Mid-year review was tabled at the Council Meeting held on 30 January 2012 and adjustments to the following headings was necessary:

- Property Rates
- Operational Transfers Recognized
- Capital Transfers Recognized
- Other Own Revenue
- Other Expenditure
- Employee Costs
- Councilors Remuneration

Property Rates

Property rates were significantly under-budgeted for and this was further exacerbated by the supplementary valuation roll review. This has necessitated an adjustment of R 2,206,043 to bring the adjusted Rates amount to the more accurately determined R4, 800,000 based on actual billing to 31 December 2011 and projected to year-end.

Operational Transfers Recognized

Operational transfers recognized have been adjusted by the anticipated receipt of R329, 340 from the Department of Arts and Culture.

Capital Transfers Recognized

As per the Provincial Gazette an additional transfer of R150, 000 is to be received from the Department of Sports and Recreation for the construction of a sport's ground.

Other own revenue

The adjustment is made up of the following;

GAIN ON DISPOSAL OF PPE	R300,000
RENT INCOME	R30,000
BUSINESS LICENCES	R1,000
TOTAL:	R331,000

Other Expenditure

It was found in the original 2011/2012 budget that Other Operating Expenditure erroneously included Capital Expenditure amounting to R3 950 000. This contributed to the material variance identified and highlighted in the Mid-year Assessment. This error has been corrected and together with a downward adjustment of R1, 050,000 has resulted in a surplus of R9, 100,000 to be utilized as follows;

Revised Surplus	R 9,100,000
Maize Inputs and Operations	-R 2,400,000
Pound Implementation	-R 1,500,000
Poultry Projects	-R 200,000
Asset Purchases	-R 5,000,000
Total	R 0

Employee costs and Councilors Allowances

The employee costs reduction is as a result of numerous vacancies that were budgeted for that have not been filled.

The councilor's increase is as a result of the back pay allocated from 1 July 2011 as well as councilor's allowances increase during the period.

The effect of the Adjustment Budget can be summarized as follows:

Description	Budget Year 2011/12								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands									
Financial Performance									
Property rates	2,594	-	-	-	-	-	2,206	2,206	4,800
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1,000	-	-	-	-	-	-	-	1,000
Transfers recognised - operational	59,558	-	-	-	-	329	-	329	59,887
Other own revenue	545	-	-	-	-	-	331	331	876
Total Revenue (excluding capital transfers and contributions)	63,697	-	-	-	-	329	2,537	2,866	66,563
Employee costs	18,134	-	-	-	-	-	(1,901)	(1,901)	16,233
Remuneration of councillors	5,129	-	-	-	-	-	690	690	5,819
Depreciation & asset impairment	5,000	-	-	-	-	-	-	-	5,000
Finance charges	-	-	-	-	-	-	8	8	8
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	31,334	-	-	-	-	329	(1,260)	(930)	30,403
Total Expenditure	59,597	-	-	-	-	329	(2,463)	(2,133)	57,463
Surplus/(Deficit)	4,100	-	-	-	-	-	5,000	5,000	9,100
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,100	-	-	-	-	-	5,000	5,000	9,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,100	-	-	-	-	-	5,000	5,000	9,100

Adjustment Budget Tables

Municipal adjustments budgets & supporting tables

Version 2.3.

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service delivery](#)



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za

Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget
(dd/mm/yyyy):

MTREF: Budget Year: 2011/12

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circular 2011/12](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[MFMA Circular 48](#) [Click to view](#)

[MFMA Circular 51](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational structure votes (if required)

- Vote1 - Municipal Manager
- Vote2 - Planning & Technical Services
- Vote3 - Corporate Services
- Vote4 - Financial Services
- Vote5 - Community Services
- Vote6 -
- Vote7 - Example 7
- Vote8 - Example 8
- Vote9 - Example 9
- Vote10 - Example 10
- Vote11 - Example 11
- Vote12 - Example 12
- Vote13 - Example 13
- Vote14 - Example 14
- Vote15 - Example 15

Organisational structure sub-votes (if required)

Municipal Manager	Vote1
Equitable Share	
Property Rates	
Interest on Investment	
FMG	
MSIG	
Other Income	
Salaries & Wages	
Councillor Allow ances	
General Expenses	
Repairs & Maintenance	
Planning & Technical Services	Vote2
Salaries & Wages	
Councillor Allow ances	
General Expenses	
Repairs & Maintenance	
Contribution to Capital Outlay	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Corporate Services	Vote3
Salaries & Wages	
Councillor Allow ances	
General Expenses	
Repairs & Maintenance	
Subvote example 5	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Financial Services	Vote4
Salaries & Wages	
Councillor Allow ances	
General Expenses	
Repairs & Maintenance	
Subvote example 5	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Community Services	Vote5
Salaries & Wages	
Councillor Allow ances	
General Expenses	
Repairs & Maintenance	
Subvote example 5	

KZN236 Imbabazane - Contact Information
A. GENERAL INFORMATION

Municipality	KZN236 Imbabazane
Grade	
Province	KZN KWAZULU-NATAL
Web Address	www.imbabazane.gov.za
e-mail Address	moses.ndlela@imbabazane.co.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
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City / Town	Estcourt
Postal Code	3310
Street address	
Building	02 Sobabili road
Street No. & Name	Ntabamhlophe Area
City / Town	Estcourt
Postal Code	3310
General Contacts	
Telephone number	036 353 0625/81/91
Fax number	036 353 6661

C. POLITICAL LEADERSHIP

Speaker:	
Name	Mr. M A Mkhize
Telephone number	036 353 0691
Cell number	0730709452
Fax number	036 353 6661
E-mail address	

Secretary/PA to the Speaker:	
Name	Miss S Dlamini
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Fax number	036 353 6661
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Mayor/Executive Mayor:	
Name	Mrs. P G Strydom
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Secretary/PA to the Mayor/Executive Mayor:	
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Deputy Mayor/Executive Mayor:	
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Secretary/PA to the Deputy Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP

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Name	Mr Mthetheleli M Ndlela
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Secretary/PA to the Municipal Manager:	
Name	Miss Nontobeko E Mvelase
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Cell number	0722540317
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E-mail address	nontobeko.mvelase@imbabazane.co.za

Chief Financial Officer	
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Cell number	
Fax number	036 353 6661
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Secretary/PA to the Chief Financial Officer	
Name	Miss B L S Mbele
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Cell number	
Fax number	036 353 6661
E-mail address	samukelisiwe.mbele@imbabazane.co.za

Official responsible for submitting financial information	
Name	Mr Mthokozisi M Mvelase
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Cell number	083 283 7163
Fax number	036 353 6661
E-mail address	mthoko.mvelase@imbabazane.co.za

KZN236 Imbabazane - Table B2 Adjustments Budget Financial Performance (standard classification) - 28/02/2012

Standard Description	Ref	Budget Year 2011/12									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, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2012/13	+2 2013/14
Revenue - Standard												
Governance and administration		63 697	-	-	-	-	329	1 929	2 258	65 955	73 907	79 106
Executive and council		63 697	-	-	-	-	329	1 929	2 258	65 955	73 907	79 106
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	63 697	-	-	-	-	329	1 929	2 258	65 955	73 907	79 106
Expenditure - Standard												
Governance and administration		35 129	-	-	-	-	-	939	939	36 068	40 281	44 204
Executive and council		13 181	-	-	-	-	-	1 563	1 563	14 744	16 955	19 443
Budget and treasury office		13 883	-	-	-	-	-	(684)	(684)	13 199	14 413	15 393
Corporate services		8 065	-	-	-	-	-	60	60	8 125	8 913	9 368
Community and public safety		13 047	-	-	-	-	329	(632)	(303)	12 745	13 448	14 186
Community and social services		13 047	-	-	-	-	329	(632)	(303)	12 745	13 448	14 186
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 421	-	-	-	-	-	(3 378)	(3 378)	8 043	9 816	11 115
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		11 421	-	-	-	-	-	(3 378)	(3 378)	8 043	9 816	11 115
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	59 597	-	-	-	-	329	(3 071)	(2 741)	56 856	63 545	69 506
Surplus/ (Deficit) for the year		4 100	-	-	-	-	(0)	5 000	5 000	9 100	10 362	9 600

KZN236 Imbabazane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2012

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2011/12									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			
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote1 - Municipal Manager		63 697	-	-	-	-	329	1 929	2 258	65 955	73 907	79 106
Vote3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote2 - Planning & Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Ex ample 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Ex ample 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Ex ample 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Ex ample 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Ex ample 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Ex ample 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Ex ample 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Ex ample 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Ex ample 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Ex ample 15		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	63 697	-	-	-	-	329	1 929	2 258	65 955	73 907	79 106
Expenditure by Vote	1											
Vote1 - Municipal Manager		13 181	-	-	-	-	-	1 563	1 563	14 744	16 955	19 443
Vote3 - Corporate Services		11 421	-	-	-	-	-	(3 378)	(3 378)	8 043	9 816	11 115
Vote4 - Financial Services		8 065	-	-	-	-	-	60	60	8 125	8 913	9 368
Vote5 - Community Services		13 883	-	-	-	-	-	(684)	(684)	13 199	14 413	15 393
Vote2 - Planning & Technical Services		13 047	-	-	-	-	329	(632)	(303)	12 745	13 448	14 186
Vote 6 - Ex ample 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Ex ample 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Ex ample 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Ex ample 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Ex ample 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Ex ample 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Ex ample 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Ex ample 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Ex ample 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Ex ample 15		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	59 597	-	-	-	-	329	(3 071)	(2 741)	56 856	63 545	69 506
Surplus/ (Deficit) for the year	2	4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600

KZN236 Imbabazane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2012

Description	Ref	Budget Year 2011/12									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 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2012/13	+2 2013/14
Revenue By Source												
Property rates	2	2 594	-	-	-	-	-	2 206	2 206	4 800	6 645	7 000
Property rates - penalties & collection charges									-	-		
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-		
Rental of facilities and equipment		16						95	95	111	116	120
Interest earned - external investments		1 000							-	1 000	1 200	1 500
Interest earned - outstanding debtors									-	-		
Dividends received									-	-		
Fines									-	-		
Licences and permits									-	-		
Agency services									-	-		
Transfers recognised - operating		59 558						329	329	59 887	65 621	70 292
Other revenue	2	529	-	-	-	-	-	(64)	(64)	465	480	650
Gains on disposal of PPE								300	300	300		
Total Revenue (excluding capital transfers and contributions)		63 697	-	-	-	-	329	2 537	2 866	66 563	74 062	79 562
Expenditure By Type												
Employee related costs		18 134	-	-	-	-	-	(1 901)	(1 901)	16 233	19 947	21 942
Remuneration of councillors		5 129						690	690	5 819	6 342	6 706
Debt impairment									-	-		
Depreciation & asset impairment		5 000	-	-	-	-	-	-	-	5 000	5 200	5 408
Finance charges								8	8	8		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials									-	-		
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants									-	-		
Other expenditure		31 334	-	-	-	-	-	329	(1 260)	(930)	30 403	35 906
Loss on disposal of PPE									-	-		
Total Expenditure		59 597	-	-	-	-	329	(2 463)	(2 133)	57 463	63 700	69 962
Surplus/(Deficit)		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600
Transfers recognised - capital									-	-		
Contributions									-	-		
Contributed assets									-	-		
Surplus/(Deficit) before taxation		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600
Taxation									-	-		
Surplus/(Deficit) after taxation		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to municipality		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600

KZN236 Imbabazane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2012

Description	Ref	Budget Year 2011/12									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
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote1 - Municipal Manager	2	-	-	-	-	-	-	-	-	-	-	-
Vote3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote2 - Planning & Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Ex ample 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Ex ample 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Ex ample 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Ex ample 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Ex ample 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Ex ample 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Ex ample 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Ex ample 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Ex ample 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Ex ample 15		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total												
Single-year expenditure to be adjusted												
Vote1 - Municipal Manager	2	4 100	-	-	-	-	-	-	-	4 100	6 362	5 100
Vote3 - Corporate Services		23 431	-	-	-	-	-	3 200	3 200	26 631	25 013	26 668
Vote4 - Financial Services		-	-	-	-	-	-	750	750	750	-	-
Vote5 - Community Services		-	-	-	-	-	-	650	650	650	-	-
Vote2 - Planning & Technical Services		18 000	-	-	-	-	150	400	550	18 550	-	-
Vote 6 - Ex ample 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Ex ample 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Ex ample 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Ex ample 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Ex ample 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Ex ample 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Ex ample 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Ex ample 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Ex ample 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Ex ample 15		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total												
Total Capital Expenditure - Vote												
Capital Expenditure - Standard												
Governance and administration												
Executive and council		4 100	-	-	-	-	-	1 400	1 400	5 500	6 362	5 100
Budget and treasury office		4 100	-	-	-	-	-	-	-	4 100	6 362	5 100
Corporate services		-	-	-	-	-	-	650	650	650	-	-
Community and public safety												
Community and social services		18 000	-	-	-	-	150	400	550	18 550	-	-
Sport and recreation		-	-	-	-	-	-	400	400	400	-	-
Public safety		-	-	-	-	-	-	150	150	150	-	-
Housing		18 000	-	-	-	-	-	-	-	18 000	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services												
Planning and development		17 281	-	-	-	-	-	3 200	3 200	20 481	25 013	26 668
Road transport		17 281	-	-	-	-	-	-	-	3 200	4 000	4 500
Environmental protection		-	-	-	-	-	-	-	-	17 281	21 013	22 168
Trading services												
Electricity		6 150	-	-	-	-	-	-	-	6 150	-	-
Water		6 150	-	-	-	-	-	-	-	6 150	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other												
Total Capital Expenditure - Standard												
Funded by:												
National Government		23 431	-	-	-	-	-	-	-	23 431	21 013	22 168
Provincial Government		-	-	-	-	-	150	-	150	150	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		18 000	-	-	-	-	-	-	-	18 000	-	-
Total Capital transfers recognised												
Public contributions & donations		41 431	-	-	-	-	150	-	150	41 581	21 013	22 168
Borrowing												
Internally generated funds		4 100	-	-	-	-	-	5 000	5 000	9 100	10 362	9 600
Total Capital Funding												

KZN236 Imbabazane - Table B6 Adjustments Budget Financial Position - 28/02/2012

Description	Ref	Budget Year 2011/12									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 2012/13	+2 2013/14	
ASSETS												
Current assets												
Cash		11 526	-	-	-	-	(9 677)	(9 677)	1 849	3 941	1 102	
Call investment deposits	1	5 000	-	-	-	-	10 000	10 000	15 000	12 000	13 000	
Consumer debtors	1	1 635	-	-	-	-	1 155	1 155	2 790	1 932	2 236	
Other debtors		-	-	-	-	-	-	-	-	-	-	
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	
Inventory		-	-	-	-	-	-	-	-	-	-	
Total current assets		18 161	-	-	-	-	1 478	1 478	19 639	17 872	16 338	
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		1 868	-	-	-	-	-	-	1 868	1 868	1 868	
Investment in Associate		-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	1	87 133	-	-	-	150	5 000	5 150	92 283	108 176	126 777	
Agricultural		-	-	-	-	-	-	-	-	-	-	
Biological		-	-	-	-	-	-	-	-	-	-	
Intangible		18	-	-	-	-	-	-	18	18	18	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		89 019	-	-	-	150	5 000	5 150	94 169	110 062	128 663	
TOTAL ASSETS		107 179	-	-	-	150	6 478	6 628	113 808	127 934	145 001	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Consumer deposits		-	-	-	-	-	-	-	-	-	-	
Trade and other payables		2 360	-	-	-	-	-	-	2 360	2 445	2 529	
Provisions		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		2 360	-	-	-	-	-	-	2 360	2 445	2 529	
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	
Provisions	1	2 192	-	-	-	-	-	-	2 192	3 069	4 296	
Total non current liabilities		2 192	-	-	-	-	-	-	2 192	3 069	4 296	
TOTAL LIABILITIES		4 552	-	-	-	-	-	-	4 552	5 513	6 825	
NET ASSETS	2	102 627	-	-	-	150	6 478	6 628	109 255	122 421	138 176	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		102 627	-	-	-	150	5 000	5 150	107 777	111 578	137 826	
Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		102 627	-	-	-	150	5 000	5 150	107 777	111 578	137 826	

KZN236 Imbabazane - Table B7 Adjustments Budget Cash Flows - 28/02/2012

Description	Ref	Budget Year 2011/12									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		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		2 594						2 252	2 252	4 846	6 734	7 226
Government - operating	1	59 558					329		329	59 887	65 621	70 292
Government - capital	1	23 431					150		150	23 581	21 013	22 168
Interest		1 000							-	1 000	1 116	1 395
Dividends									-	-	-	-
Payments												
Suppliers and employees		(59 597)					(329)	9 795	9 466	(50 131)	(55 892)	(61 662)
Finance charges									-	-	-	-
Transfers and Grants	1								-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 986	-	-	-	-	150	12 047	12 197	39 184	38 592	39 419
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		(45 531)					(150)	(5 000)	(5 150)	(50 681)	(31 375)	(31 768)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45 531)	-	-	-	-	(150)	(5 000)	(5 150)	(50 681)	(31 375)	(31 768)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-	-	-
Borrowing long term/refinancing									-	-	-	-
Increase (decrease) in consumer deposits									-	-	-	-
Payments												
Repayment of borrowing									-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(18 545)	-	-	-	-	-	7 047	7 047	(11 497)	7 217	7 652
Cash/cash equivalents at the year begin:	2	10 088							-	10 088	(1 411)	5 806
Cash/cash equivalents at the year end:	2	(8 457)						7 047		(1 410)	5 806	13 457

KZN236 Imbabazane - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2012

Description	Ref	Budget Year 2011/12									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		
Cash and investments available												
Cash/cash equivalents at the year end	1	(8 457)	-	-	-	-	-	7 047	7 047	(1 410)	5 806	13 457
Other current investments > 90 days		24 983	-	-	-	-	-	(6 724)	(6 724)	18 259	10 135	645
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 526	-	-	-	-	-	323	323	16 849	15 941	14 102
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-	-	-
Statutory requirements									-	-	-	-
Other working capital requirements	2	1 010	-	-	-	-	-	1 351	1 351	2 360	2 674	2 529
Other provisions									-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Applications of cash and investments:		1 010	-	-	-	-	-	1 351	1 351	2 360	2 674	2 529
Surplus(shortfall)		15 517	-	-	-	-	-	(1 028)	(1 028)	14 489	13 267	11 573

KZN236 Imbabazane - Table B9 Asset Management - 28/02/2012

Description	Ref	Budget Year 2011/12									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
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	45 531	-	-	-	-	150	5 000	5 150	50 681	31 375	31 768
Infrastructure - Road transport		17 281	-	-	-	-	-	-	-	17 281	21 013	22 168
Infrastructure - Electricity		6 150	-	-	-	-	-	-	-	6 150	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		23 431	-	-	-	-	-	-	-	23 431	21 013	22 168
Community		22 100	-	-	-	-	150	-	150	22 250	10 362	9 600
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	5 000	5 000	5 000	-	-
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		17 281	-	-	-	-	-	-	-	17 281	21 013	22 168
Infrastructure - Electricity		6 150	-	-	-	-	-	-	-	6 150	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		23 431	-	-	-	-	-	-	-	23 431	21 013	22 168
Community		22 100	-	-	-	-	150	-	150	22 250	10 362	9 600
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	5 000	5 000	5 000	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	45 531	-	-	-	-	150	5 000	5 150	50 681	31 375	31 768
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport												
Infrastructure - Electricity												
Infrastructure - Water												
Infrastructure - Sanitation												
Infrastructure - Other												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Agricultural Assets												
Biological assets												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5											
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		5 000	-	-	-	-	-	-	-	5 000	5 200	5 408
Repairs and Maintenance by asset class	3	2 378	-	-	-	-	-	280	280	2 658	3 196	3 637
Infrastructure - Road transport		500	-	-	-	-	-	300	300	800	1 200	1 308
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		500	-	-	-	-	-	300	300	800	1 200	1 308
Community		250	-	-	-	-	-	-	-	250	299	546
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 628	-	-	-	-	-	(20)	(20)	1 608	1 697	1 783
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		7 378	-	-	-	-	-	280	280	7 658	8 396	9 045
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

**Part 2 –
Supporting
Documentation**

5.1 Adjustment to budget assumptions

The key revenue adjustments from the analysis based on the mid-year review of the 2011/12 budget are as follows:

- Property rates
- Operational Transfers
- Capital Transfers
- Other own revenue

The key expenditure adjustments from the analysis based on the mid-year review of the 2011/12 budget are as follows:

- Employee Costs
- Remuneration of Councilors
- Other Expenditure.

5.2 Adjustment to budget funding

Description	Budget Year 2011/12					
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands						
<u>Financial Performance</u>						
Property rates	2,594	-	-	2,206	2,206	4,800
Service charges	-	-	-	-	-	-
Investment revenue	1,000	-	-	-	-	1,000
Transfers recognised - operational	59,558	-	329	-	329	59,887
Other own revenue	545	-	-	331	331	876
Transfers recognised - capital	41,431	-	150	-	150	41,581
Total Revenue (including capital transfers and contributions)	105,128	-	479	2,529	3,008	108,144

5.3 Adjustment to expenditure on allocations and grants Programmes

Additional grant transfers of R390, 340(Arts and Culture) and R150, 000(Sport and Recreation) are to be spent on the operation of Libraries and construction of a Sport's Field accordingly.

5.4 Adjustment to allocations or grants made by the municipality

There are no anticipated payments of grants by the municipality for the 2011/2012 year.

5.5 Adjustments to Councilor Allowances and Employee Benefits

The savings made as a result of vacant positions not filled was used to compensate for the councilor's increase as a result of the back pay allocated from 1 July 2011 as well as councilor's allowances increase during the period as per the Government Gazette.

5.6 Adjustment to service delivery and budget implementation plan

The SDBIP targets and performance indicators remain unchanged with the exception of the inclusion of the Sports Field construction.

5.7 Adjustments to capital expenditure

Capital Expenditure from Internally Generated funds has been adjusted as follows:

Maize Inputs and Operations	-R 2,400,000
Pound Implementation	-R 1,500,000
Poultry Projects	-R 200,000
Asset Purchases	-R 5,000,000
Total	R 9,100,000

Capital Expenditure from Grant Income (Department of Sport and Recreation) amounts to R150, 000 and relates to the construction of a Sport's Field.

KZN236 Imbabazane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2012

Description	Ref	Budget Year 2011/12									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
	6	7	8	9	10	11	12	13				
	A	A1	B	C	D	E	F	G	H			
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		2 594					2 206	2 206	4 800	6 645	7 000	
less Revenue Foregone												
Net Property Rates		2 594					2 206	2 206	4 800	6 645	7 000	
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												
less Revenue Foregone												
Net Service charges - water revenue												
Service charges - sanitation revenue												
Total Service charges - sanitation revenue												
less Revenue Foregone												
Net Service charges - sanitation revenue												
Service charges - refuse revenue												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue												
Other Revenue By Source												
Fuel levy												
Other revenue	3	529					(64)	(64)	465	480	650	
Total 'Other' Revenue	1	529					(64)	(64)	465	480	650	
EXPENDITURE ITEMS												
Employee related costs												
Salaries and Wages		15 061					(1 901)	(1 901)	13 160	16 567	18 224	
Contributions to UIF, pensions, medical aid		727							727	800	880	
Travel, motor car, accom; & other allowances		336							336	370	407	
Housing benefits and allowances		469							469	516	568	
Overtime												
Performance bonus		1 145							1 145	1 260	1 386	
Long service awards												
Payments in lieu of leave		395							395	434	477	
Post-retirement benefit obligations												
sub-total	4	18 134					(1 901)	(1 901)	16 233	19 947	21 942	
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	18 134					(1 901)	(1 901)	16 233	19 947	21 942	
Contributions recognised - capital												
List contributions by contract												
Total Contributions recognised - capital												
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		5 000							5 000	5 200	5 408	
Lease amortisation												
Capital asset impairment												
Total Depreciation & asset impairment	1	5 000							5 000	5 200	5 408	
Bulk purchases												
Electricity												
Water												
Total bulk purchases	1											
Contracted services												
List services provided by contract												
sub-total	1											
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services												
Other Expenditure By Type												
Repairs and maintenance (to be deleted)												
Collection costs												
Contributions to 'other' provisions												
Consultant fees												
Audit fees												
General expenses	3,5	31 334					329	(1 260)	(930)	30 403	32 211	
Total Other Expenditure	1	31 334					329	(1 260)	(930)	30 403	32 211	

KZN236 Imbabazane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2012

Description	Ref	Budget Year 2011/12									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	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		5 000						10 000	10 000	15 000	12 000	13 000
Other current investments > 90 days									-	-		
Total Call investment deposits	1	5 000	-	-	-	-	-	10 000	10 000	15 000	12 000	13 000
Consumer debtors												
Consumer debtors		1 635						1 155	1 155	2 790	1 932	2 236
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	1 635	-	-	-	-	-	1 155	1 155	2 790	1 932	2 236
Debt impairment provision												
Balance at the beginning of the year									-	-	-	-
Contributions to the provision									-	-	-	-
Bad debts written off									-	-	-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment												
PPE at cost/valuation (ex cl. finance leases)		111 211					150	5 000	5 150	116 361	140 201	169 370
Leases recognised as PPE	2								-	-	-	-
Less: Accumulated depreciation		24 079							-	24 079	32 025	42 593
Total Property, plant & equipment	1	87 133	-	-	-	-	150	5 000	5 150	140 440	108 176	126 777
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-	-	-
Current portion of long-term liabilities									-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Creditors		2 360							-	2 360	2 445	2 529
Unspent conditional grants and receipts									-	-	-	-
VAT									-	-	-	-
Total Trade and other payables	1	2 360	-	-	-	-	-	-	-	2 360	2 445	2 529
Non current liabilities - Borrowing												
Borrowing	3								-	-	-	-
Finance leases (including PPP asset element)									-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits									-	-	-	-
List other major items									-	-	-	-
Refuse landfill site rehabilitation									-	-	-	-
Other		2 192							-	2 192	3 069	4 296
Total Provisions - non current		2 192	-	-	-	-	-	-	-	2 192	3 069	4 296
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		85 323							-	85 323	102 627	122 421
Appropriations to Reserves									-	-	-	-
Transfers from Reserves		13 204					150		150	13 354	(1 411)	5 806
Depreciation offsets									-	-	-	-
Other adjustments		4 100						5 000	5 000	9 100	10 362	9 600
Accumulated Surplus/(Deficit)	1	102 627	-	-	-	-	150	5 000	5 150	107 777	111 578	137 826
Reserves												
Housing Development Fund									-	-	-	-
Capital replacement									-	-	-	-
Capitalisation									-	-	-	-
Government grant									-	-	-	-
Donations and public contributions									-	-	-	-
Self-insurance									-	-	-	-
Other reserves (list)									-	-	-	-
Revaluation									-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	102 627	-	-	-	-	150	5 000	5 150	107 777	111 578	137 826
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-	-	-
2010 World Cup									-	-	-	-

KZN236 Imbabazane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2012

Description	Unit of measurement	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (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>										-	-	-
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 2 - vote name												
Function 1 - (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>										-	-	-
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 3 - vote name												
Function 1 - (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>										-	-	-
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										-	-	-

KZN236 Imbabazane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2012

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Budget Year 2011/12			Budget Year +1 2012/13	Budget Year +2 2013/14
		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				0.0%	0.0%	0.0%	0.0%	0.0%
Credit Rating	Short term/long term rating				0.0%	0.0%	0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				769.4%	0.0%	832.0%	731.1%	646.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				3771.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				7.0	0.0	7.1	6.5	5.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				2.6%	0.0%	4.2%	2.6%	2.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				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))								
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								
Employee costs	Employee costs/(Total Revenue - capital revenue)				28.5%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.7%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.8%	0.0%	7.5%	7.0%	6.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.6%	0.0%	4.2%	2.6%	2.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				-0.3	0.0	0.0	0.2	0.3

KZN236 Imbabazane - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/02/2012

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9	2009/10	2010/11	Current year	Original Budget	Adjusted Budget
Demographics										
Population	Census count/estimate									
Females aged 5 - 14	Census count/estimate									
Males aged 5 - 14	Census count/estimate									
Females aged 15 - 34	Census count/estimate									
Males aged 15 - 34	Census count/estimate									
Unemployment	Census count/estimate									
Household income (households) (1.)										
None	Census count/estimate									
R1 - R4800	Census count per month									
R4800 - R9600	Census count per month									
Poverty profiles										
Insert description										
Household/demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics (2.)										
Formal										
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality (3.)										
Dwellings provided by province/s										
Dwellings provided by private sector (4.)										
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic (5.)										
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates (6.)										
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

KZN236 Imbabazane - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2012

Description	Ref	MFMA section	2008/9	2009/10	2010/11	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b			10 088	(8 457)	-	(1 410)	5 806	13 457
Cash + investments at the yr end less applications - R'000	2	18(1)b			15 000	15 517	-	14 489	13 267	11 573
Cash year end/monthly employee/supplier payments	3	18(1)b			48 159	(0)	-	(0)	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)			16 275	4 100	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	32.4%	-0.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	82.6%	0.0%	0.0%	-11.9%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-30.8%	15.7%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

KZN236 Imbabazane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2012

Description	Ref	Budget Year 2011/12							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		59 558	-	-	-	-	-	59 558	65 621	70 292
Equitable share		57 268						57 268	63 321	67 642
Finance Management	3	1 500						1 500	1 500	1 750
Municipal Systems Improvement		790						790	800	900
Other transfers and grants [insert description]										
Provincial Government:		329	-	-	329	-	329	658	346	1 572
Library		329			329		329	658	346	1 572
Other transfers and grants [insert description]	4									
	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	59 887	-	-	329	-	329	60 216	65 967	71 864
Capital Transfers and Grants										
National Government:		23 431	-	-	150	-	150	23 581	21 013	22 168
Municipal Infrastructure (MIG)		17 281						17 281	21 013	22 168
Sport and Recreation					150		150	150		
National Electrification Grant		6 150						6 150		
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	23 431	-	-	150	-	150	23 581	21 013	22 168
TOTAL RECEIPTS OF TRANSFERS & GRANTS		83 318	-	-	479	-	479	83 797	86 980	94 032

KZN236 Imbabazane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2012

Description	Ref	Budget Year 2011/12						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	
		2	3	4	5	6	7	+1 2012/13	+2 2013/14	
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		59 558	-	-	-	-	-	59 558	65 621	70 292
Equitable share		57 268						57 268	63 321	67 642
Finance Management		1 500						1 500	1 500	1 750
Municipal Systems Improvement		790						790	800	900
Other transfers and grants [insert description]										
Provincial Government:		329	-	-	329	-	329	658	346	1 572
Library		329			329		329	658	346	1 572
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		59 887	-	-	329	-	329	60 216	65 967	71 864
Capital expenditure of Transfers and Grants										
National Government:		23 431	-	-	150	-	150	23 581	21 013	22 168
Municipal Infrastructure (MIG)		17 281						17 281	21 013	22 168
Sport and Recreation					150		150	150		
National Electrification Grant		6 150						6 150		
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		23 431	-	-	150	-	150	23 581	21 013	22 168
Total capital expenditure of Transfers and Grants		83 318	-	-	479	-	479	83 797	86 980	94 032

KZN236 Imbabazane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2012

Summary of remuneration	Ref	Budget Year 2011/12										% 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		5 129						690	690	5 819	13.5%	
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Other benefits or allowances												
In-kind benefits												
Sub Total - Councillors		5 129	-					690	690	5 819	13.5%	
% increase			(0)							0		
Senior Managers of the Municipality												
Salary	3	2 395						(120)	(120)	2 275	-5.0%	
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance		391								391	0.0%	
Cell phone allowance												
Housing allowance		200								200	0.0%	
Performance Bonus		8								8	0.0%	
Other benefits or allowances												
In-kind benefits												
Sub Total - Senior Managers of Municipality		2 994	-					(120)	(120)	2 874	-4.0%	
% increase			(0)							(0)		
Other Municipal Staff												
Basic Salaries and Wages		10 400						(1 781)	(1 781)	8 619	-17.1%	
Pension Contributions		754								754	0.0%	
Medical Aid Contributions		457								457	0.0%	
Motor vehicle allowance		1 799								1 799	0.0%	
Cell phone allowance		80								80		
Housing allowance												
Overtime		700								700	0.0%	
Performance Bonus		950								950	0.0%	
Other benefits or allowances												
In-kind benefits												
Sub Total - Other Municipal Staff		15 139	-					(1 781)	(1 781)	13 358	-11.8%	
% increase			(0)							(0)		
Total Parent Municipality		23 263	-					(1 211)	(1 211)	22 052	-5.2%	
Board Members of Entities												
Salary												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Board Fees												
Other benefits and allowances												
In-kind benefits												
Sub Total - Board Members of Entities		-	-					-	-	-		
% increase												
Senior Managers of Entities												
Salary												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Performance Bonus												
Other benefits or allowances												
In-kind benefits												
Sub Total - Senior Managers of Entities		-	-					-	-	-		
% increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Overtime												
Performance Bonus												
Other benefits or allowances												
In-kind benefits												
Sub Total - Other Staff of Entities		-	-					-	-	-		
% increase												
Total Municipal Entities		-	-					-	-	-		
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		23 263	-					(1 211)	(1 211)	22 052	-5.2%	
% increase												
TOTAL MANAGERS AND STAFF	5	18 133	-					(1 901)	(1 901)	16 232	-10.5%	

KZN236 Imbabazane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2012

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
		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																	
Vote1 - Municipal Manager		38 726	2 017	382	555	13 364	250							10 662	65 955	73 907	79 106
Vote3 - Corporate Services														-	-	-	-
Vote4 - Financial Services														-	-	-	-
Vote5 - Community Services														-	-	-	-
Vote2 - Planning & Technical Services														-	-	-	-
Vote 6 - Example 6														-	-	-	-
Vote 7 - Example 7														-	-	-	-
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		38 726	2 017	382	555	13 364	250	-	-	-	-	-	-	10 662	65 955	73 907	79 106
Expenditure by Vote																	
Vote1 - Municipal Manager		1 114	829	1 251	766	1 186	1 005							8 592	14 744	16 955	19 443
Vote3 - Corporate Services		423	667	712	437	798	726							4 281	8 043	9 816	11 115
Vote4 - Financial Services		332	613	946	439	597	496							4 702	8 125	8 913	9 368
Vote5 - Community Services		460	917	1 061	962	1 348	1 435							7 016	13 199	14 413	15 393
Vote2 - Planning & Technical Services		135	355	366	783	285	467							10 354	12 745	13 448	14 186
Vote 6 - Example 6														-	-	-	-
Vote 7 - Example 7														-	-	-	-
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		2 464	3 381	4 336	3 386	4 214	4 128	-	-	-	-	-	-	34 946	56 856	63 545	69 506
Surplus/ (Deficit)		36 262	(1 364)	(3 953)	(2 832)	9 149	(3 878)	-	-	-	-	-	-	(24 284)	9 100	10 362	9 600

KZN236 Imbabazane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28/02/2012

Description - Standard classification	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
		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>		38 726	2 017	382	555	13 364	250	-	-	-	-	-	10 662	65 955	73 907	79 106
Executive and council		38 726	2 017	382	555	13 364	250	-	-	-	-	-	10 662	65 955	73 907	79 106
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		38 726	2 017	382	555	13 364	250	-	-	-	-	-	10 662	65 955	73 907	79 106
Expenditure - Standard																
<i>Governance and administration</i>		1 869	2 109	2 909	1 641	2 581	2 227	-	-	-	-	-	22 732	36 068	40 281	44 204
Executive and council		1 114	829	1 251	766	1 186	1 005	-	-	-	-	-	8 592	14 744	16 955	19 443
Budget and treasury office		332	613	946	439	597	496	-	-	-	-	-	9 776	13 199	14 413	15 393
Corporate services		423	667	712	437	798	726	-	-	-	-	-	4 363	8 125	8 913	9 368
<i>Community and public safety</i>		460	917	1 061	962	1 348	1 435	-	-	-	-	-	6 562	12 745	13 448	14 186
Community and social services		460	917	1 061	962	1 348	1 435	-	-	-	-	-	6 562	12 745	13 448	14 186
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		135	355	366	783	285	467	-	-	-	-	-	5 653	8 043	9 816	11 115
Planning and development		135	355	366	783	285	467	-	-	-	-	-	(2 390)	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	8 043	8 043	9 816	11 115
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		2 464	3 381	4 336	3 386	4 214	4 128	-	-	-	-	-	34 946	56 856	63 545	69 506
Surplus/ (Deficit) 1.		36 262	(1 364)	(3 953)	(2 832)	9 149	(3 878)	-	-	-	-	-	(24 284)	9 100	10 362	9 600

KZN236 Imbabazane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2012

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
		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		3 015	116	242	158	158	158							952	4 800	6 645	7 000
Property rates - penalties & collection charges																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Service charges - other																	
Rental of facilities and equipment		7	5	23	6	9	16						44	111	116	120	
Interest earned - external investments		23	93	28	47	95	46						668	1 000	1 200	1 500	
Interest earned - outstanding debtors																	
Dividends received																	
Fines																	
Licences and permits																	
Agency services																	
Transfers recognised - operational		25 361	790	-	329	11 599	-						21 808	59 887	65 621	70 292	
Other revenue		1 602	13	89	13	3	30						(1 285)	465	480	650	
Gains on disposal of PPE													300	300			
Total Revenue		30 008	1 017	382	555	11 864	250						22 488	66 563	74 062	79 562	
Expenditure By Type																	
Employee related costs		1 068	790	889	1 053	1 707	1 076							9 650	16 233	19 947	21 942
Remuneration of councillors		419	653	689	427	415	425							2 791	5 819	6 342	6 706
Debt impairment																	
Depreciation & asset impairment														5 000	5 000	5 200	5 408
Finance charges		1	0	2	-	(0)								5	8		
Bulk purchases																	
Other materials																	
Contracted services																	
Grants and subsidies																	
Other expenditure		976	1 937	2 755	1 906	2 093	2 627						18 109	30 403	32 211	35 906	
Loss on disposal of PPE																	
Total Expenditure		2 464	3 381	4 336	3 386	4 214	4 128						35 554	57 463	63 700	69 962	
Surplus/(Deficit)		27 544	(2 364)	(3 953)	(2 832)	7 650	(3 878)						(13 067)	9 100	10 362	9 600	
Transfers recognised - capital		8 718	1 000			1 500							(11 218)				
Contributions																	
Contributed assets																	
Surplus/(Deficit) after capital transfers & contributions		36 262	(1 364)	(3 953)	(2 832)	9 150	(3 878)						(24 285)	9 100	10 362	9 600	

KZN236 Imbabazane - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2012

Monthly cash flows	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
		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		13	2 554	245	33	37	19							1 419	4 320	6 180	6 510	
Property rates - penalties & collection charges														-				
Service charges - electricity revenue														-				
Service charges - water revenue														-				
Service charges - sanitation revenue														-				
Service charges - refuse														-				
Service charges - other														-				
Rental of facilities and equipment		10	5	8	6	9	16							43	98	110	114	
Interest earned - external investments		23	93	28	47	95	46							668	1 000	1 116	1 395	
Interest earned - outstanding debtors														-				
Dividends received														-				
Fines														-				
Licences and permits														-				
Agency services														-				
Transfer receipts - operational		25 361	790			11 599								22 137	59 887	65 621	70 292	
Other revenue														428	428	444	602	
Cash Receipts by Source		25 407	3 442	281	86	11 739	81	-	-	-	-	-	-	24 696	65 733	73 471	78 913	
Other Cash Flows by Source																		
Transfers receipts - capital		8 718	1 000		1 500									12 363	23 581	21 013	22 168	
Contributions & Contributed assets														-				
Proceeds on disposal of PPE														-				
Short term loans														-				
Borrowing long term/refinancing														-				
Increase in consumer deposits														-				
Decrease (increase) in non-current debtors														-				
Decrease (increase) other non-current receivables														-				
Decrease (increase) in non-current investments														-				
Total Cash Receipts by Source		34 125	4 442	281	1 586	11 739	81	-	-	-	-	-	-	37 059	89 314	94 484	101 081	
Cash Payments by Type																		
Employee related costs		1 068	790	889	1 053	1 707	1 076							8 838	15 421	18 950	20 845	
Remuneration of councillors		419	653	689	427	415	425							2 791	5 819	6 342	6 706	
Collection costs														-				
Interest paid		1		2		0	0							4	8			
Bulk purchases - Electricity														-				
Bulk purchases - Water & Sewer														-				
Other materials														-				
Contracted services														-				
Grants and subsidies paid - other municipalities														-				
Grants and subsidies paid - other														-				
General expenses		931	1 937	2 755	1 906	2 093	2 627							16 633	28 883	30 600	34 111	
Cash Payments by Type		2 419	3 381	4 336	3 386	4 214	4 128	-	-	-	-	-	-	28 267	50 131	55 892	61 662	
Other Cash Flows/Payments by Type																		
Capital assets		1 351	209	513	15	4 217	563							43 814	50 681	31 375	31 768	
Repayment of borrowing														-				
Other Cash Flows/Payments														-				
Total Cash Payments by Type		3 770	3 590	4 848	3 401	8 431	4 692	-	-	-	-	-	-	72 080	100 812	87 267	93 429	
NET INCREASE/(DECREASE) IN CASH HELD		30 356	852	(4 568)	(1 815)	3 308	(4 610)	-	-	-	-	-	-	(35 021)	(11 498)	7 217	7 652	
Cash/cash equivalents at the monthly year beginning:		10 088	40 443	41 295	36 728	34 913	38 221	33 611	33 611	33 611	33 611	33 611	33 611	33 611	10 088	(1 411)	5 806	
Cash/cash equivalents at the monthly year end:		40 443	41 295	36 728	34 913	38 221	33 611	33 611	33 611	33 611	33 611	33 611	33 611	(1 411)	(1 411)	5 806	13 458	

KZN236 Imbabazane - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2012

Description - Municipal Vote	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
		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																
Vote1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote2 - Planning & Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Example 6		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Example 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																	
Vote1 - Municipal Manager		-	-	-	1 391	-	-	-	-	-	-	-	2 709	4 100	6 362	5 100	
Vote2 - Planning & Technical Services		1 351	209	513	15	6 270	563	-	-	-	-	-	17 711	26 631	25 013	26 668	
Vote4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	750	750	-	-	
Vote3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	650	650	-	-	
Vote5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	18 550	18 550	-	-	
Vote 6 - Example 6		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Example 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1 351	209	513	1 406	6 270	563	-	-	-	-	-	40 370	50 681	31 375	31 768	
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KZN236 Imbabazane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28/02/2012

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
		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																	
Governance and administration																	
Executive and council		-	-	-	1 391	-	-	-	-	-	-	-	4 109	5 500	6 362	5 100	
Budget and treasury office					1 391								2 709	4 100	6 362	5 100	
Corporate services													650	650	-	-	
													750	750	-	-	
Community and public safety																	
Community and social services														18 550	18 550	-	-
Sport and recreation														400	400	-	-
Public safety														150	150	-	-
Housing														-	-	-	-
Health														18 000	18 000	-	-
Economic and environmental services																	
Planning and development		1 351	209	513	15	6 270	563	-	-	-	-	-	11 561	20 481	25 013	26 668	
Road transport		1 351	209	513	15	6 270	563	-	-	-	-	-	3 200	3 200	4 000	4 500	
Environmental protection													8 361	17 281	21 013	22 168	
Trading services																	
Electricity														6 150	6 150	-	-
Water														6 150	6 150	-	-
Waste water management														-	-	-	-
Waste management														-	-	-	-
Other																	
Total Capital Expenditure - Standard		1 351	209	513	1 406	6 270	563	-	-	-	-	-	40 370	50 681	31 375	31 768	

5.8 Municipal Managers quality certification

I Moses Ndlela, Municipal Manager of Imbabazane Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act to a certain extent with the budget document as set out in schedule B of the regulations including the main tables (B1 – B10), and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name.....

Municipal Manager

of.....

Signature.....

Date.....