



ADJUSTMENT BUDGET OF
**MAKHUDUTHAMAGA LOCAL
MUNICIPALITY**

2011/2012

NB. Copies of this document can be viewed/obtained:

- At the reception of our municipal buildings
 - All public libraries of the municipality
 - At www.makhuduthamaga.gov.z
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Abbreviations and Acronyms

BPC	Budget Planning Committee		
CFO	Chief Financial Officer		
MM	Municipal Manager		
CPI	Consumer Price Index		
CRRF	Capital Replacement Reserve Fund		
DoRA	Division of Revenue Act		
EE	Employment Equity		
FBS	Free basic services		
GAMAP	Generally Accepted Municipal Accounting Practice		
GRAP	General Recognised Accounting Practice		
HR	Human Resources		
IDP	Integrated Development Strategy		
IT	Information Technology		
km	kilometre		
DFS	Government Financial Statistics		
KPA	Key Performance Area		
KPI	Key Performance Indicator		
LED	Local Economic Development		
MEC	Member of the Executive Committee		
MFMA	Municipal Financial Management Act		
			Programme
		MIG	Municipal Infrastructure Grant
		MPRA	Municipal Properties Rates Act
		MSA	Municipal Systems Act
		MTEF	Medium-term Expenditure Framework
		MTREF	Medium-term Revenue and Expenditure Framework
		NGO	Non-Governmental organisations
		NKPIs	National Key Performance Indicators
		OHS	Occupational Health and Safety
		OP	Operational Plan
		PMS	Performance Management System
		PPE	Property Plant and Equipment
		PPP	Public Private Partnership
		RG	Restructuring Grant
		SALGA	South African Local Government Association
		SDBIP	Service Delivery Budget Implementation Plan
		SMME	Small Micro and Medium Enterprises



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1.1



Quality Certificate

I **Moropa Mogobadi Erick**, the Acting municipal manager of **Makhuduthamaga Municipality** hereby certify that the:

- ✓ Adjustment Budget

For 2011/2012 and supporting documents has been prepared in accordance with Municipal Finance Management Act and regulations made under the Act, and that the Adjustment Budget for 2011/2012 and supporting documents are consistent with the Integrated Development Plan of the municipality

Print Name: Moropa Mogobadi Erick

Municipal Manager of **Makhuduthamaga Local Municipality (LIM473)**

Signature

Date



1.2 CONTACT DETAILS

LIM473 Makhuduthamaga - Contact Information

A. GENERAL INFORMATION

Municipality	LIM473 Makhuduthamaga	Set name on 'Instructions' sheet
Grade	3	1 Grade in terms of the Remuneration of Public Office Bearers Act.
Province	LP LIMPOPO	
Web Address	www.makhuduthamaga.gov.za	
e-mail Address	MogobadiM@makhuduthamaga.gov.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	PRIVATE BAG X 434
City / Town	JANE FURSE
Postal Code	1085
Street address	
Building	STAND NO 1
Street No. & Name	PLAZA
City / Town	JANE FURSE
Postal Code	1085
General Contacts	
Telephone number	013 265 8600
Fax number	013 265 1975

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	Clr. M Makaleng	Name	MAILA REGINAH
Telephone number	013 265 8600	Telephone number	013 265 1262
Cell number	082 305 7027	Cell number	076 282 5125
Fax number	013 265 1975	Fax number	013 265 1975
E-mail address	Lejelakae@webmail.co.za	E-mail address	Lejelakae@webmail.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Clr. M.A Matlala	Name	Mrs. Lenthotse Mohlala
Telephone number	013 265 8600	Telephone number	013 265 8637
Cell number	082 343 0142	Cell number	082 294 4957
Fax number	086 630 5385	Fax number	086 630 5385
E-mail address	lenthotsem@makhuduthamaga.gov.za	E-mail address	lenthotsem@makhuduthamaga.gov.za



Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	N/A	Name	N/A
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	MOROPA M.E	Name	MATLALA MOOIKIE
Telephone number	013 265 8600	Telephone number	013 265 8600
Cell number	082 378 3738	Cell number	072 736 1853
Fax number	013 265 1975/ 086 608 3056	Fax number	086 608 3056
E-mail address	mogobadimoropa@yahoo.co	E-mail address	matlalam@makhuduthamaga.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	DIALE DOROTHY SEKGOLOLO	Name	LESHABA D.M
Telephone number	013 265 8625	Telephone number	013 265 8600
Cell number	083 446 0178	Cell number	082 820 2358
Fax number	013 265 1975	Fax number	013 265 1975 / 086 636 3115
E-mail address	amaga.gov.za	E-mail address	leshabad@makhuduthamaga.gov.za
Official responsible for submitting financial information			
Name	MOGANEDI R.M		
Telephone number	013 265 8622		
Cell number	072 207 7581		
Fax number	086 637 3884		
E-mail address	a.gov.za		
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			



Mayor's report

Date: 27 February 2012

Venue: Municipal Chamber

The Chairperson, Cllr Makaleng Mbilo

The Executive Committee

Our Traditional Leaders

The Acting Municipal Manager

Honourable Councillors

Senior Managers

Ladies and Gentlemen

Honourable Speaker

It is of utmost important to remind the house that the year 2012 is the year in which our movement ANC, is celebrating 100 years of selfless struggle to liberate and better the lives of the people of South Africa and the continent at large.

Honourable Speaker,

We are meeting here today in this august house after the president of this country Jacob Zuma has delivered the state of the nation address and few weeks after our Premier Cassel Mathale has delivered the state of the province address and subsequently five days after the Minister of Finance, Pravin Gordhan when has tabled trillion budget. As the Local Municipality we are forced in terms of the legislation, Municipal Finance Management Act No 56 of 2003, section 28 subsection (1), (2)a-g(4)-(7) to table the adjustment budget to council for ratification and approval in order for us to deliver our core mandate to the citizens of Makhuduthamaga

The primary aim of the Municipal Finance Management Act No 56 of 2003 is to make Municipal Finance Sustainable so that municipalities can deliver the best services possible to its residents.



For this to be possible, section 72 of MFMA provides that the Municipality should assess its performance during the first half of the financial year taking into account the following:

- * The monthly statements referred to in section 71 for the first half of the financial year
- * The municipality service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budgets implementation plan.
- * The past year's annual report and progress on resolving problems identified in the annual report.

The Act further says, in presenting the section 72 report there must be indication as to whether an adjustment budget is necessary or not.

Let us remind this august house that during council sitting on the 25/01/2012, such indication or recommendation was tabled.

Honourable Speaker

Our budgeted revenue has been adjusted from **R219, 9 million to R235,4 million** which comprises of R61, 1 millions from own revenue sources and R174,2 million from government grants.

Our allocation from DOE has been increased by R2, 5 Million and will be adjusted from original budget of R7, 5 Million to R10 Million. This increase will assist in reducing the amount of equitable shares allocated to the electricity projects for 2011/2012.

Budget Expenditure

Our budgeted expenditure for 2011/2012 has been adjusted from R219, 8 million to R235, 3 million which comprises of operational expenditure of R154,6 million and capital expenditure of R80, 664 million

(Adjustment on operational Expenditure)

Repairs and maintenance budget has been adjusted by R6, 5 million to maintain community access roads and other infrastructure assets. We have also provided for bad debts to a tune of R29.5 million due to under collection on property rates.

Free Basic Electricity services offered by the municipality to its deserving community members were not adjusted, it remained at R3 million.

Training and capacity building of councillors will be one vote and adjusted to R800 000-00 while ward committee capacity building will be adjusted to R300 000-00 to ensure that their operations are functioning.



Adjustment on capital expenditure.

Our capital expenditure has been adjusted from R100, 5 Million to R80, 6 Million due to material under collection of revenue during the first six months.

Property rates under collection.

We have invoiced R24.1 million and only R3 Million was collected from the expected R12 Million in the first seven months and this made us to project R6 Million collection at the end of the financial year.

There will be a shortfall of R31.8 million which should be adjusted as bad debts provisions and because of that, the capital projects gets affected

Our budget has been adjusted down on certain capital projects to cover for the provision of bad debts on property rates debts, in which case, the projects will then be allocated additional budget in the financial year 2012/2013 to complete them.

The following capital projects are affected by adjustment:

- * Access road to Sekwati Tribal Office
- * Access road to Manganeng Tribal Office
- * Access road to Seopela Tribal Office
- * Access road to Masemola Tribal Office
- * Electrification of Setlaboswane
- * Installation of Highmasts
- * Extension of Municipal Offices

We recommend to this sitting to authorize the following unforeseeable and unavoidable expenditures and be appropriated in this adjustment budget:

- * Ward committee incentives
- * Contracted services
- * Stipends
- * Provisions of bad debts (Property Rates)
- * Telecommunication costs
- * Refreshments
- * Travel and accommodations



Conclusion,

We further recommend to this council to adopt the revised IDP 2011/2012-2015/2016, and SDBIP of 2011/2012. Adjustment budget may correct any errors in the annual budget, we request the council to correct the organizational Structure that omitted 13 posts during the restructuring and placement of personnel.

Mayor Cllr, Matlala M.A

.....

(Signature)



LOCAL MUNICIPALITY

COUNCIL RESOLUTIONS

Ref: 3/2/13

RESOLUTION No. 56 OF 2011/12 FINANCIAL YEAR

AGENDA ITEM: SC/13.1./02/2012 ADJUSTMENT BUDGET/IDP 2011/2012

RESOLUTION ON ADJUSTMENT BUDGET/IDP 2011/2012

NOTING THAT:

- It is a requirement in terms of section 28 of Municipal Finance Management Act that Municipality may revise an approved annual budget through an adjustment.
- That a Mayor may table an Adjustment Budget in the Municipal Council.
- It is also a requirement to present to Council changes that had been made to IDP during the Adjustment Budget.

Makhuduthamaga Municipal Council at its Special Council Meeting of 27 February 2012, held in the Municipal Chamber

RESOLVED THAT:

- The Adjustment Budget and IDP 2011/2012 be adopted as tabled.

Mover: Mayor, Cllr. Matlala M.A

Seconder: Cllr. Tshehla B.N

Speaker: Cllr. Makaleng M.M

Acting Municipal Manager: Mr. ME Moropa

Signature: _____

Signature: _____

Date: 27/03/2012

Date: 27/03/2012

OFFICE OF THE ACTING MUNICIPAL MANAGER



1.5 Executive Summary

- ❖ Makhuduthamaga Local Municipality prepared the Adjustment budget for 2011/2012 based on the municipal budget and reporting regulations Government Gazette No: 32141 dated 17 April, 2009 and in accordance with section 28 of the municipal Finance Management Act (MFMA). The Adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

- ❖ **Legislative requirements**

1. MUNICIPAL FINANCE MANAGEMENT ACT

- The preparation and approval of the Adjustment Budget is regulated by section 28 of the MFMA, which states as follows:
 1. A municipality may revise an approved annual budget through an adjustment budget.
 2. An adjustment 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 saving 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 form.

2. MBRR Regulation 23 (1)

- An adjustment budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year
- Sub-regulation (2) states that only one adjustment budget referred to in sub-regulation (1) may be tabled in the municipal council during a financial year, except



when the additional revenues contemplated in section 28 (2) (b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub-regulation (3) applies.

❖ **ADJUSTMENT BUDGET SUMMERY 2011/2012**

• **ADJUSMENT ON REVENUE**

- ✓ Our budgeted revenue has been adjusted from R 219,903,913.68 to R235, 410,769.46 as indicated in table B4 which comprise of R44, 775 millions from own revenue sources and R174, 280 million from government grants.
- ✓ Our allocation for DOE grant has been increased by R2, 5 million and will assist to reduce the amount of equitable share funds allocated for electricity projects for 2011/2012. The total allocation for DOE is now R10 million.
- ✓ Major adjustments were made on own revenue in which an amount of **R11, 105, 439.68 for VAT recovery** has been withdrawn from the budget as the amount recovered from SARS have to be taken to VAT Control account , **interests on outstanding debtors to an amount of R4, 773,445.46** has been included in the adjusted budget.
- ✓ The budget for Property rates has been increased by **R17, 396,850.00** as per the new valuation roll that came in to place from 1 July 2011.
- ✓ N.B the total adjustment amount of R 5,1 million for investments revenue on table **B1** is made up of R4,8 million for Interests on outstanding debtors and R350,000 for interests on investment .
- ✓ We have adjusted the revenue from government grants with an amount of R1,4 million from public works as an incentive grant .
- ✓ The revenue per source as adjusted can be expressed as follows in a tabular form:

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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	24,047	-	-	-	-	-	17,397	17,397	41,444	41,444	41,444
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		40	-	-	-	-	-	60	60	100	140	180
Interest earned - external investments		3,500	-	-	-	-	-	350	350	3,850	3,950	4,000
Interest earned - outstanding debtors		-	-	-	-	-	-	4,773	4,773	4,773	5,251	5,776
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		4,000	-	-	-	-	-	-	-	4,000	5,000	6,000
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		128,589	-	-	-	-	-	1,532	1,532	130,121	141,932	151,062
Other revenue	2	18,069	-	-	-	-	-	(11,105)	(11,105)	6,964	19,434	20,851
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		178,245	-	-	-	-	-	13,007	13,007	191,252	217,150	229,312



Transfers recognised - capital	41,659	-	-	-	-	2,500	-	2,500	44,159	49,033	51,317
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• ADJUSTMENT ON TOTAL BUDGETED EXPENDITURE

- ✓ Our total budgeted expenditure for 2011/2012 has been adjusted from R219, 881,722.05 to R235,350,921.57 as indicated in table B2 and B3 which comprise of Operational expenditure to an amount of R 154,6 million and Capital expenditure of R 80,6 million. This can further be illustrated as follows:

I. Adjustment on Operational Expense

- Our operational expenditure has been adjusted from R119, 296 million to R154,6 million as indicated in table B4.
- The major increase in operational expenditure is as a result of the budget for repairs and maintenance which was increased with R6, 5 million to maintain community access roads, Provision for bad debts raised for Property rates to an amount of R29.5 million and provision for unbundling of assets of R2 million.
- No adjustment has been made on expenditure for free basic electricity service offered by the municipality to its deserving community members.
- Other minor adjustments were made by shifting funds from certain votes to cover expenses in other votes as clearly indicated in the budget adjustment workings on annexure B on page 35 to 38.

II. Adjustment on Capital Expenditure

- Our capital expenditure has been adjusted from R100, 5 million to R80, 6 million as indicated in table B5.
- Budget has been adjusted down on certain capital projects to cover for the provision for bad debts on Property rates debtors, in which case, the projects will then be allocated additional budget in the 2012/2013 budget year to complete the projects.
- Capital projects affected by adjustment are as follows in a tabular form:

LIM473 Makhuduthamaga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 27 February 2011

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code 3.	Asset Class 4.	Asset Sub-Class 4.	Medium Term Revenue and Expenditure Framework					
						Budget Year 2011/12		Budget Year +1 2012/13		Budget Year +2 2013/14	
						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:											
<i>List all capital programs/projects grouped by Municipal Vote</i>											
Road and Storm water Projects	1. Access road to Sekwati Tribal Office					3,000	300	-	2,700	-	-
	2. Access road to Mangangeng tribal office					7,000	5,000	-	2,000	-	-
	3. Access road to Seopela Tribal Office					4,200	250	-	3,950	-	-
	4. Access road to Masemola tribal office					6,300	4,500	-	1,800	-	-
Energy Services Projects	1. Electrification of Setlaboswana					2,500	200	-	2,300	-	-
	2. Installation of Highmasts					1,800	100	-	1,700	-	-
Office Buildings (Housing)	1. Extension of Municipal Office					6,000	2,500	-	4,000	-	-



- **N.B** The detailed workings are found in annexure B.

- **GRANTS AND SUBSIDIES FOR 2011/2012**

- Makhuduthamaga Local Municipality was allocated the following grants for 2011/2012 as per Division of Revenue Act (DORA).
- The grant from DOE has been increased from R7.5 million to R10 million.
- There is no adjustment on all other grants as per the DORA issued on 13 October 2011.

- ✓ **CONDITIONAL GRANTS**

NAME OF GRANT	AMOUNT FOR 2010/2011
Municipal Infrastructure Grant (MIG)	R 34,159,000.00
DOE	R 10,000,000.00
Financial Management Grant (FMG)	R 1 500 000.00
Department of Public Works (Incentive grant)	R 1,492,000.00
Municipal Systems Improvement Grant (MSIG)	R 790 000.00
Total Conditional grants	R 47,941,000.00

- ✓ **OTHER GRANTS**

NAME OF GRANT	AMOUNT FOR 2010/2011
Equitable Shares (ES)	R 126,339,000.00

1.6. ADJUSTMENT BUDGET TABLES (B1 to B10)



1.6.1. Table B1 – Budget Summary

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary - 27 February 2011

Description	Budget Year 2011/12										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 Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	24,047	-	-	-	-	-	17,397	17,397	41,444	41,444	41,444	
Service charges	-	-	-	-	-	-	-	-	-	-	-	
Investment revenue	3,500	-	-	-	-	-	5,123	5,123	8,623	9,201	9,776	
Transfers recognised - operational	128,589	-	-	-	-	-	1,532	1,532	130,121	141,932	151,062	
Other own revenue	22,109	-	-	-	-	-	(11,045)	(11,045)	11,064	24,574	27,031	
Total Revenue (excluding capital transfers and contributions)	178,245	-	-	-	-	-	13,007	13,007	191,252	217,150	229,312	
Employee costs	39,742	-	-	-	-	-	(6,621)	(6,621)	33,121	42,563	45,612	
Remuneration of councillors	15,840	-	-	-	-	-	(2,039)	(2,039)	13,801	15,379	16,502	
Depreciation & asset impairment	3,188	-	-	-	-	-	-	-	3,188	3,507	3,857	
Finance charges	300	-	-	-	-	-	(190)	(190)	110	316	333	
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	60,229	-	-	-	-	-	73,702	73,702	133,931	86,258	88,108	
Total Expenditure	119,300	-	-	-	-	-	64,851	64,851	184,150	148,022	154,412	
Surplus/(Deficit)	58,945	-	-	-	-	-	(51,844)	(51,844)	7,101	69,128	74,900	
Transfers recognised - capital	41,659	-	-	-	-	2,500	-	2,500	44,159	49,033	51,317	
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217	
Capital expenditure & funds sources												
Capital expenditure	100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281	
Transfers recognised - capital	41,659	-	-	-	-	-	2,500	2,500	44,159	49,033	51,317	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	58,923	-	-	-	-	-	(22,418)	(22,418)	36,505	81,989	84,964	
Total sources of capital funds	100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281	
Financial position												
Total current assets	86,876	-	-	-	-	-	71,784	71,784	158,661	76,590	78,109	
Total non current assets	342,991	-	-	-	-	-	(19,918)	(19,918)	323,073	470,179	604,978	
Total current liabilities	1,005	-	-	-	-	-	-	-	1,005	1,005	1,005	
Total non current liabilities	1,440	-	-	-	-	-	31,547	31,547	32,987	42,563	45,612	
Community wealth/Equity	427,422	-	-	-	-	-	20,319	20,319	447,741	503,201	636,470	
Cash flows												
Net cash from (used) operating	100,604	-	-	-	-	-	(59,315)	(59,315)	41,289	128,386	136,205	
Net cash from (used) investing	(100,582)	-	-	-	-	-	19,918	19,918	(80,664)	(127,188)	(134,799)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	47,929	-	-	-	-	-	(12,624)	(12,624)	35,305	36,504	37,909	
Cash backing/surplus reconciliation												
Cash and investments available	47,929	-	-	-	-	-	35,305	35,305	83,234	36,504	37,909	
Application of cash and investments	(37,942)	-	-	-	-	-	38,947	38,947	1,005	21,916	1,005	
Balance - surplus (shortfall)	85,871	-	-	-	-	-	(3,642)	(3,642)	82,229	14,588	36,904	
Asset Management												
Asset register summary (WDV)	179,823	-	-	-	-	-	-	-	179,823	266,487	396,091	
Depreciation & asset impairment	3,188	-	-	-	-	-	-	-	3,188	3,507	3,857	
Renewal of Existing Assets	3,000	-	-	-	-	-	1,054	1,054	4,054	-	-	
Repairs and Maintenance	11,682	-	-	-	-	-	6,500	6,500	18,182	15,173	11,210	
Free services												
Cost of Free Basic Services provided	3,000	-	-	-	-	-	-	-	3,000	4,000	5,000	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	



1.6.2. Table B2 – Budgeted Financial Performance (Standard Classification)

LIM473 Makhuduthamaga - Table B2 Adjustments Budget Financial Performance (standard classification) - 27 February 2011

Standard Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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, 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>		219,904	-	-	-	-	-	15,507	15,507	235,411	266,183	280,629
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		219,904	-	-	-	-	-	15,507	15,507	235,411	266,183	280,629
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	2	219,904	-	-	-	-	-	15,507	15,507	235,411	266,183	280,629
Expenditure - Standard												
<i>Governance and administration</i>		75,370	-	-	-	-	-	38,058	38,058	113,428	61,712	66,186
Executive and council		29,643	-	-	-	-	-	(1,137)	(1,137)	28,506	28,081	30,009
Budget and treasury office		20,897	-	-	-	-	-	34,738	34,738	55,634	18,220	19,368
Corporate services		24,830	-	-	-	-	-	4,458	4,458	29,287	15,412	16,809
<i>Community and public safety</i>		21,363	-	-	-	-	-	(8,444)	(8,444)	12,919	15,908	16,440
Community and social services		2,791	-	-	-	-	-	211	211	3,003	4,423	5,419
Sport and recreation		1,000	-	-	-	-	-	(99)	(99)	901	1,524	549
Public safety		8,472	-	-	-	-	-	(2,957)	(2,957)	5,515	8,460	10,471
Housing		9,100	-	-	-	-	-	(5,600)	(5,600)	3,500	1,500	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		95,188	-	-	-	-	-	(5,995)	(5,995)	89,193	141,312	155,280
Planning and development		9,299	-	-	-	-	-	(3,097)	(3,097)	6,202	12,398	13,640
Road transport		85,889	-	-	-	-	-	(2,898)	(2,898)	82,991	128,914	141,640
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27,961	-	-	-	-	-	(8,150)	(8,150)	19,811	22,955	17,655
Electricity		21,187	-	-	-	-	-	(5,650)	(5,650)	15,537	13,688	11,591
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		6,774	-	-	-	-	-	(2,500)	(2,500)	4,274	9,267	6,064
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	219,882	-	-	-	-	-	15,469	15,469	235,351	241,887	255,561
Surplus/ (Deficit) for the year		22	-	-	-	-	-	38	38	60	24,296	25,068



1.6.3. Table B3 – Budgeted Financial Performance (Municipal Vote)

LIM473 Makhuduthamaga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27 February 2011

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 Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Coucil		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Budget and Treasury		219,904	-	-	-	-	-	15,507	15,507	235,411	266,183	280,629
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	219,904	-	-	-	-	-	15,507	15,507	235,411	266,183	280,629
Expenditure by Vote	1											
Vote 1 - Coucil		23,180	-	-	-	-	-	753	753	23,932	21,254	22,751
Vote 2 - Office of the Municipal Manager		6,464	-	-	-	-	-	(1,890)	(1,890)	4,574	6,827	7,259
Vote 3 - Economic Development and Planning		9,299	-	-	-	-	-	(3,097)	(3,097)	6,202	12,398	13,640
Vote 4 - Infrastructure Development		116,176	-	-	-	-	-	(14,148)	(14,148)	102,028	144,102	153,231
Vote 5 - Community Services		19,038	-	-	-	-	-	(5,344)	(5,344)	13,693	23,675	22,504
Vote 6 - Corporate Services		24,830	-	-	-	-	-	4,458	4,458	29,287	15,412	16,809
Vote 7 - Budget and Treasury		20,897	-	-	-	-	-	34,738	34,738	55,634	18,220	19,368
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	219,882	-	-	-	-	-	15,469	15,469	235,351	241,887	255,561
Surplus/ (Deficit) for the year	2	22	-	-	-	-	-	38	38	60	24,296	25,068



1.6.4. Table B4 – Budgeted Financial Performance (Operational Revenue and Expenditure)

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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	24,047	-	-	-	-	-	17,397	17,397	41,444	41,444	41,444
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		40	-	-	-	-	-	60	60	100	140	180
Interest earned - external investments		3,500	-	-	-	-	-	350	350	3,850	3,950	4,000
Interest earned - outstanding debtors		-	-	-	-	-	-	4,773	4,773	4,773	5,251	5,776
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		4,000	-	-	-	-	-	-	-	4,000	5,000	6,000
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		128,589	-	-	-	-	-	1,532	1,532	130,121	141,932	151,062
Other revenue	2	18,069	-	-	-	-	-	(11,105)	(11,105)	6,964	19,434	20,851
Gains on disposal of PPE									-	-		
Total Revenue (excluding capital transfers and contributions)		178,245	-	-	-	-	-	13,007	13,007	191,252	217,150	229,312
Expenditure By Type												
Employee related costs		39,742	-	-	-	-	-	(6,621)	(6,621)	33,121	42,563	45,612
Remuneration of councillors		15,840	-	-	-	-	-	(2,039)	(2,039)	13,801	15,379	16,502
Debt impairment		-	-	-	-	-	-	29,588	29,588	29,588	29,588	29,588
Depreciation & asset impairment		3,188	-	-	-	-	-	-	-	3,188	3,507	3,857
Finance charges		300	-	-	-	-	-	(190)	(190)	110	316	333
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		11,682	-	-	-	-	-	19,669	19,669	31,351	15,173	11,210
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		48,547	-	-	-	-	-	24,445	24,445	72,992	41,497	47,310
Loss on disposal of PPE									-	-		
Total Expenditure		119,300	-	-	-	-	-	64,851	64,851	184,150	148,022	154,412
Surplus/(Deficit)												
Surplus/(Deficit)		58,945	-	-	-	-	-	(51,844)	(51,844)	7,101	69,128	74,900
Transfers recognised - capital		41,659	-	-	-	-	2,500	-	2,500	44,159	49,033	51,317
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		100,604	-	-	-	-	2,500	(51,844)	(49,344)	51,260	118,161	126,217



1.6.5. Table B5 – Budgeted Capital Expenditure (By Vote & Standard Classification)

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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
		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	2											
Vote 1 - Coucil		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
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 to be adjusted	2											
Vote 1 - Coucil		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development and Planning		1,500	-	-	-	-	-	(1,000)	(1,000)	500	1,600	1,700
Vote 4 - Infrastructure Development		96,932	-	-	-	-	-	(19,518)	(19,518)	77,414	126,772	131,316
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		1,250	-	-	-	-	-	-	-	1,250	1,000	1,450
Vote 7 - Budget and Treasury		900	-	-	-	-	-	600	600	1,500	1,650	1,815
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		100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281
Total Capital Expenditure - Vote		100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281
Capital Expenditure - Standard												
Governance and administration		2,150	-	-	-	-	-	600	600	2,750	2,650	3,265
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		900	-	-	-	-	-	-	600	1,500	1,650	1,815
Corporate services		1,250	-	-	-	-	-	-	-	1,250	1,000	1,450
Community and public safety		8,100	-	-	-	-	-	(5,600)	(5,600)	2,500	4,000	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		8,100	-	-	-	-	-	(5,600)	(5,600)	2,500	4,000	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		72,470	-	-	-	-	-	(9,018)	(9,018)	63,452	115,033	126,800
Planning and development		1,500	-	-	-	-	-	(1,000)	(1,000)	500	1,600	1,700
Road transport		70,970	-	-	-	-	-	(8,018)	(8,018)	62,952	113,433	125,100
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		17,863	-	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216
Electricity		17,863	-	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281
Funded by:												
National Government		41,659	-	-	-	-	-	2,500	2,500	44,159	49,033	51,317
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	41,659	-	-	-	-	-	2,500	2,500	44,159	49,033	51,317
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		58,923	-	-	-	-	-	(22,418)	(22,418)	36,505	81,989	84,964
Total Capital Funding		100,582	-	-	-	-	-	(19,918)	(19,918)	80,664	131,022	136,281



1.6.6. Table B6 – Budgeted Financial Position

LIM473 Makhuduthamaga - Table B6 Adjustments Budget Financial Position - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		47,929					35,305	35,305	83,234	36,504	37,909	
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	
Consumer debtors	1	38,947	-	-	-	-	35,444	35,444	74,391	38,947	38,947	
Other debtors												
Current portion of long-term receivables												
Inventory		-					1,035	1,035	1,035	1,138	1,252	
Total current assets		86,876	-	-	-	-	71,784	71,784	158,661	76,590	78,109	
Non current assets												
Long-term receivables												
Investments												
Investment property												
Investment in Associate												
Property, plant and equipment	1	342,991	-	-	-	-	(19,918)	(19,918)	323,073	470,179	604,978	
Agricultural												
Biological												
Intangible												
Other non-current assets												
Total non current assets		342,991	-	-	-	-	(19,918)	(19,918)	323,073	470,179	604,978	
TOTAL ASSETS		429,868	-	-	-	-	51,866	51,866	481,734	546,769	683,087	
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		-	-	-	-	-	-	-	-	-	-	
Consumer deposits												
Trade and other payables		1,005	-	-	-	-	-	-	1,005	1,005	1,005	
Provisions												
Total current liabilities		1,005	-	-	-	-	-	-	1,005	1,005	1,005	
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	
Provisions	1	1,440	-	-	-	-	31,148	31,148	32,588	42,563	45,612	
Total non current liabilities		1,440	-	-	-	-	31,148	31,148	32,588	42,563	45,612	
TOTAL LIABILITIES		2,445	-	-	-	-	31,148	31,148	33,593	43,568	46,617	
NET ASSETS	2	427,422	-	-	-	-	20,718	20,718	448,141	503,201	636,470	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		427,422	-	-	-	-	20,718	20,718	448,141	503,201	636,470	
Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		427,422	-	-	-	-	20,718	20,718	448,141	503,201	636,470	



1.6.7. Table B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		46,156						(18,000)	(18,000)	28,156	48,520	50,937
Government - operating	1	128,589						1,532	1,532	130,121	141,932	151,062
Government - capital	1	41,659						-	-	41,659	49,033	51,317
Interest		3,500						5,123	5,123	8,623	3,600	3,650
Dividends		-						-	-	-		
Payments												
Suppliers and employees		(119,000)						(17,542)	(17,542)	(136,542)	(114,383)	(120,428)
Finance charges		(300)						190	190	(110)	(316)	(333)
Transfers and Grants	1							-	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		100,604	-	-	-	-	-	(28,697)	(28,697)	71,907	128,386	136,205
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		(100,582)						(19,118)	(19,118)	(119,700)	(127,188)	(134,799)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(100,582)	-	-	-	-	-	(19,118)	(19,118)	(119,700)	(127,188)	(134,799)
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		22	-	-	-	-	-	(47,815)	(47,815)	(47,793)	1,198	1,405
Cash/cash equivalents at the year begin:	2	47,907						26,774	26,774	74,681	26,888	28,086
Cash/cash equivalents at the year end:	2	47,929						(21,041)		26,888	28,086	29,491



1.6.8. Table B8 – Cash backed reserves/Accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27 February 2011

Description	Ref	Budget Year 2011/12								Budget Year +1 2012/13	Budget Year +2 2013/14	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted 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	47,929	-	-	-	-	-	(15,015)	(15,015)	32,914	34,112	35,518
Other current investments > 90 days		-	-	-	-	-	-	47,929	47,929	47,929	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		47,929	-	-	-	-	-	32,914	32,914	80,843	34,112	35,518
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(37,942)	-	-	-	-	-	38,947	38,947	1,005	21,916	1,005
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Applications of cash and investments:		(37,942)	-	-	-	-	-	38,947	38,947	1,005	21,916	1,005
Surplus(shortfall)		85,871	-	-	-	-	-	(6,033)	(6,033)	79,838	12,197	34,512



1.6.9. Table B9 – Asset Management

LIM473 Makhuduthamaga - Table B9 Asset Management - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets, to be adjusted	1	97,582	-	-	-	-	(20,972)	(20,972)	76,610	123,188	133,799	
Infrastructure - Road transport		65,250	-	-	-	-	(8,872)	(8,872)	56,378	107,433	124,100	
Infrastructure - Electricity		17,863	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		83,113	-	-	-	-	(14,772)	(14,772)	68,341	116,772	130,316	
Community		1,000	-	-	-	-	(500)	(500)	500	1,000	1,000	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	13,470	-	-	-	-	(5,700)	(5,700)	7,770	5,416	2,483	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets, to be adjusted	2	3,000	-	-	-	-	1,054	1,054	4,054	-	-	
Infrastructure - Road transport		3,000	-	-	-	-	1,054	1,054	4,054	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		3,000	-	-	-	-	1,054	1,054	4,054	-	-	
Community		-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure, to be adjusted	4	68,250	-	-	-	-	(7,818)	(7,818)	60,432	107,433	124,100	
Infrastructure - Road transport		17,863	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		86,113	-	-	-	-	(13,718)	(13,718)	72,394	116,772	130,316	
Community		1,000	-	-	-	-	(500)	(500)	500	1,000	1,000	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	13,470	-	-	-	-	(5,700)	(5,700)	7,770	5,416	2,483	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	100,582	-	-	-	-	(19,918)	(19,918)	80,664	123,188	133,799	
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		103,742	-	-	-	-	-	-	103,742	164,174	271,607	
Infrastructure - Electricity		1,950	-	-	-	-	-	-	1,950	13,912	23,251	
Infrastructure - Water		43,519	-	-	-	-	-	-	43,519	43,519	43,519	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		13,758	-	-	-	-	-	-	13,758	19,758	26,174	
Infrastructure		162,968	-	-	-	-	-	-	162,968	241,363	364,551	
Community		-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	16,854	-	-	-	-	-	-	16,854	25,124	31,540	
Intangibles		-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	179,823	-	-	-	-	-	-	179,823	266,487	396,091	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3,188	-	-	-	-	-	-	3,188	3,507	3,857	
Repairs and Maintenance by asset class	3	11,682	-	-	-	-	6,500	6,500	18,182	15,173	11,210	
Infrastructure - Road transport		7,182	-	-	-	-	6,500	6,500	13,682	7,527	7,453	
Infrastructure - Electricity		500	-	-	-	-	-	-	500	524	552	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		800	-	-	-	-	-	-	800	838	883	
Infrastructure		8,482	-	-	-	-	6,500	6,500	14,982	8,890	8,887	
Community		2,000	-	-	-	-	-	-	2,000	5,000	1,000	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	1,200	-	-	-	-	-	-	1,200	1,284	1,322	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		14,870	-	-	-	-	6,500	6,500	21,370	18,680	15,067	
% of capital exp on renewal of assets		3.0%	0.0%						5.0%	0.0%	0.0%	
Renewal of existing assets as % of deprecn		94.1%	0.0%						127.2%	0.0%	0.0%	
R&M as a % of PPE		6.5%	0.0%						10.1%	5.7%	2.8%	
Renewal and R&M as a % of PPE		8.2%	0.0%						12.4%	5.7%	2.8%	



1.6.10. Table B10 – Basic Service delivery measurement

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		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
		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									-	-		
Piped water inside yard (but not in dwelling)	2								-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		1,303								1,303	617	222
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		1,303	-	-	-	-	-	-	-	1,303	617	222
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	1,303	-	-	-	-	-	-	-	1,303	617	222
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)		9,981								9,981	9,981	9,981
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)		3,000								3,000	4,000	5,000
Refuse (removed once a week)												
Total cost of FBS provided (minimum social package)		3,000								3,000	4,000	5,000
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total social p		-	-	-	-	-	-	-	-	-	-	-



PART 2 – SUPPORTING DOCUMENTS

2.1 Supporting tables (SB1 to SB 20) – Annexure A

N.B. Other supporting tables (SB tables) are too big to fit in to the word document (A4), and therefore only tables that could fit in the document are included in the budget document. All other supporting tables (SB tables) that are not included in the document can be viewed on the soft copy of the B Schedule on our municipal website: www.makhuduthamaga.gov.za



LIM473 Makhuduthamaga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 27 February 2011

Description	Ref	Budget Year 2011/12									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
	A	6	7	8	9	10	11	12	13			
		A1	B	C	D	E	F	G	H			
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		24,047	-	-	-	-	17,397	17,397	41,444	41,444	41,444	
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	
Net Property Rates		24,047	-	-	-	-	17,397	17,397	41,444	41,444	41,444	
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	18,069	-	-	-	-	(11,105)	(11,105)	6,964	19,434	20,851	
Total 'Other' Revenue	1	18,069	-	-	-	-	(11,105)	(11,105)	6,964	19,434	20,851	
EXPENDITURE ITEMS												
Employee related costs												
Salaries and Wages		20,558	-	-	-	-	(3,840)	(3,840)	16,718	22,017	23,594	
Contributions to UIF, pensions, medical aid		8,799	-	-	-	-	(1,439)	(1,439)	7,361	9,424	10,099	
Travel, motor car, accom; & other allowances		6,721	-	-	-	-	(1,099)	(1,099)	5,623	7,198	7,714	
Housing benefits and allowances		1,999	-	-	-	-	-	-	1,999	2,141	2,294	
Overtime		175	-	-	-	-	-	-	175	187	201	
Performance bonus		-	-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	-	
Payments in lieu of leave		1,490	-	-	-	-	(244)	(244)	1,246	1,595	1,710	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	
sub-total	4	39,742	-	-	-	-	(6,621)	(6,621)	33,121	42,563	45,612	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	39,742	-	-	-	-	(6,621)	(6,621)	33,121	42,563	45,612	
Contributions recognised - capital												
List contributions by contract		-	-	-	-	-	-	-	-	-	-	
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		3,188	-	-	-	-	-	-	3,188	3,507	3,857	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	
Total Depreciation & asset impairment	1	3,188	-	-	-	-	-	-	3,188	3,507	3,857	
Bulk purchases												
Electricity		-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-	
Contracted services												
Repairs & Maintenance		11,682	-	-	-	-	6,750	6,750	18,432	15,173	11,210	
Cleaning services & Security Services, contract, contracted services		-	-	-	-	-	12,919	12,919	12,919	-	-	
sub-total	1	11,682	-	-	-	-	19,669	6,750	31,351	15,173	11,210	
Allocations to organs of state:												
Electricity		-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total contracted services		11,682	-	-	-	-	19,669	6,750	31,351	15,173	11,210	
Other Expenditure By Type												
Repairs and maintenance (to be deleted)		-	-	-	-	-	-	-	-	-	-	
Collection costs		400	-	-	-	-	250	250	650	650	650	
Contributions to 'other' provisions		-	-	-	-	-	2,000	2,000	2,000	-	-	
Consultant fees		-	-	-	-	-	-	-	-	-	-	
Audit fees		1,400	-	-	-	-	1,161	1,161	2,561	1,474	1,555	
General expenses	3.5	46,747	-	-	-	-	21,035	21,035	67,781	39,373	45,105	
Total Other Expenditure	1	48,547	-	-	-	-	24,445	24,445	72,992	41,497	47,310	



LIM473 Makhuduthamaga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 27 February 2011

Description	Ref	Budget Year 2011/12									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	4	5	6	7	8	9	10	11		
		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days									-	-		
Other current investments > 90 days									-	-		
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors												
Consumer debtors		38,947						35,444	35,444	74,391	38,947	38,947
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	38,947	-	-	-	-	-	35,444	35,444	74,391	38,947	38,947
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 (excl. finance leases)		342,991						(19,918)	(19,918)	323,073	470,179	604,978
Leases recognised as PPE									-	-	-	-
Less: Accumulated depreciation									-	-	-	-
Total Property, plant & equipment	1	342,991	-	-	-	-	-	(19,918)	(19,918)	323,073	470,179	604,978
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		1,005						-	-	1,005	1,005	1,005
Unspent conditional grants and receipts									-	-	-	-
VAT									-	-	-	-
Total Trade and other payables	1	1,005	-	-	-	-	-	-	-	1,005	1,005	1,005
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		1,440						31,148	31,148	32,588	42,563	45,612
Total Provisions - non current		1,440	-	-	-	-	-	31,148	31,148	32,588	42,563	45,612
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		427,422						20,718	20,718	448,141	503,201	636,470
Appropriations to Reserves									-	-	-	-
Transfers from Reserves									-	-	-	-
Depreciation offsets									-	-	-	-
Other adjustments									-	-	-	-
Accumulated Surplus/(Deficit)	1	427,422	-	-	-	-	-	20,718	20,718	448,141	503,201	636,470
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	427,422	-	-	-	-	-	20,718	20,718	448,141	503,201	636,470



LIM473 Makhuduthamaga - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 27 February 2011

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								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.3%	0.0%	0.1%	0.3%	0.3%
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				8641.3%	0.0%	13635.7%	6502.3%	6653.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				34115.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				47.7	0.0	71.6	25.2	26.5
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				21.9%	0.0%	36.6%	19.4%	18.3%
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)				22.3%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				6.6%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				2.0%	0.0%	1.9%	1.9%	2.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				15718.9%	0.0%	14174.0%	17662.0%	18571.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				21.9%	0.0%	36.6%	19.4%	18.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.7	0.0	0.3	0.4	0.4



LIM473 Makhuduthamaga - Supporting Table SB6 Adjustments Budget - funding measurement - 27 February 2011

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				47,929	-	24,088	25,286	26,691
Cash + investments at the yr end less applications - R'000	2	18(1)b				85,871	-	71,011	4,605	25,686
Cash year end/monthly employee/supplier payments	3	18(1)b				0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				100,604	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-6.0%	-6.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	-50.5%	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							-39.2%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				6.5%	0.0%	9.6%	5.7%	2.8%
Asset renewal % of capital budget	14	20(1)(vi)				3.0%	0.0%	5.0%	0.0%	0.0%



LIM473 Makhuduthamaga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		83,113	-	-	-	-	-	(14,772)	(14,772)	68,341	116,772	130,316
Infrastructure - Road transport		65,250	-	-	-	-	-	(8,872)	(8,872)	56,378	107,433	124,100
Roads, Pavements & Bridges		65,250	-	-	-	-	-	(8,872)	(8,872)	56,378	107,433	124,100
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		17,863	-	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		17,863	-	-	-	-	-	(5,900)	(5,900)	11,963	9,339	6,216
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1,000	-	-	-	-	-	(500)	(500)	500	1,000	1,000
Parks & gardens		500	-	-	-	-	-	-	-	500	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		500	-	-	-	-	-	(500)	(500)	-	1,000	1,000
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		13,470	-	-	-	-	-	(5,700)	(5,700)	7,770	5,416	2,483
General vehicles		600	-	-	-	-	-	-	-	600	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		2,720	-	-	-	-	-	(200)	(200)	2,520	2,000	-
Computers - hardware/equipment		1,250	-	-	-	-	-	-	-	1,250	1,000	1,450
Furniture and other office equipment		300	-	-	-	-	-	600	600	900	316	333
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		6,900	-	-	-	-	-	(4,400)	(4,400)	2,500	1,500	-
Other Land		500	-	-	-	-	-	(500)	(500)	-	600	700
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1,200	-	-	-	-	-	(1,200)	(1,200)	-	-	-
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 adjusted	1	97,582	-	-	-	-	-	(20,972)	(20,972)	76,610	123,188	133,799
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-



LIM473 Makhuduthamaga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		3,000	-	-	-	-	-	1,054	1,054	4,054	-	-
Infrastructure - Road transport		3,000	-	-	-	-	-	1,054	1,054	4,054	-	-
Roads, Pavements & Bridges		3,000	-	-	-	-	-	1,054	1,054	4,054	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	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		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	3,000	-	-	-	-	-	1,054	1,054	4,054	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-



LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 27 February 2011

Description	Ref	Budget Year 2011/12									Budget Year +1	Budget Year +2
		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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		8,482	-	-	-	-	-	6,500	6,500	14,982	8,890	8,887
Infrastructure - Road transport		7,182	-	-	-	-	-	6,500	6,500	13,682	7,527	7,453
Roads, Pavements & Bridges		7,182	-	-	-	-	-	6,500	6,500	13,682	7,527	7,453
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		500	-	-	-	-	-	-	-	500	524	552
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		500	-	-	-	-	-	-	-	500	524	552
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		800	-	-	-	-	-	-	-	800	838	883
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other		800	-	-	-	-	-	-	-	800	838	883
Community		2,000	-	-	-	-	-	-	-	2,000	5,000	1,000
Parks & gardens		500	-	-	-	-	-	-	-	500	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		1,000	-	-	-	-	-	-	-	1,000	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		500	-	-	-	-	-	-	-	500	1,000	1,000
Social rental housing		-	-	-	-	-	-	-	-	-	4,000	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1,200	-	-	-	-	-	-	-	1,200	1,284	1,322
General vehicles		500	-	-	-	-	-	-	-	500	550	550
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		700	-	-	-	-	-	-	-	700	734	772
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		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	11,682	-	-	-	-	-	6,500	6,500	18,182	15,173	11,210
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-



LIM473 Makhuduthamaga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 27 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 2011/12		Budget Year +1 2012/13		Budget Year +2 2013/14	
						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:											
<i>List all capital programs/projects grouped by Municipal Vote</i>											
<i>Road and Storm water Projects</i>											
	1. Acces road to Sekwati Tribal Office					3,000	300	-	2,700	-	-
	2. Acces road to Manganeng tribal office					7,000	5,000	-	2,000	-	-
	3. Acces road to Seqepela Tribal Office					4,200	250	-	3,950	-	-
	4. Acces road to Masemola tribal office					6,300	4,500	-	1,800	-	-
<i>Energy Services Projects</i>											
	1. Electrification of Sellaboswana					2,500	200	-	2,300	-	-
	2. Installation of Highmasts					1,800	100	-	1,700	-	-
<i>Office Buildings (Housing)</i>											
	1. Extention of Municipal Office					6,000	2,500	-	4,000	-	-
Entities:											
<i>List all capital programs/projects grouped by Municipal Entity</i>											
<i>Entity Name</i>											
<i>Project name</i>											



2.2 Budget Adjustment workings – Annexure B

2.2.1 Adjusted Revenue Working per vote

Adjustment budget 2011/2012 (Revenue by source)				
ACCOUNTNAME	Original Budget	Total Actual Revenue to date	Adjustment	Adjusted Budget
Interest:On Investment	3,500,000.00	1,927,004.49	350,000.00	3,850,000.00
Interest Received	-	2,784,509.85	4,773,445.46	4,773,445.46
Property Rates	24,046,860.00	24,175,497.50	17,396,850.00	41,443,710.00
Vat Recovery	17,369,053.68	-	-11,105,439.68	6,263,614.00
Traffic Licences	4,000,000.00	1,343,244.01	-	4,000,000.00
Grants-Equitable Shares	126,339,000.00	94,698,000.00	-	126,339,000.00
Grants-Finance Management Gran	1,500,000.00	780,366.85	-	1,500,000.00
Grants-Municipal System Improv	750,000.00	300,000.00	40,000.00	790,000.00
Grants-Municipal Infrastructur	34,159,000.00	5,290,950.47	-	34,159,000.00
Tender Documents	500,000.00	328,660.52	-	500,000.00
Site Rental	40,000.00	69,155.10	60,000.00	100,000.00
Other Income	200,000.00	62,087.61	-	200,000.00
Incentive Grant: Public Works	-	379,000.00	1,492,000.00	1,492,000.00
Doe Grant	7,500,000.00	-	2,500,000.00	10,000,000.00
Total	219,903,913.68	132,138,476.40	15,506,855.78	235,410,769.46

2.2.2 Adjusted Expenditure workings per vote

ADJUSTMENT BUDGET FOR 2011/2012 (EXPENDITURE BY SOURCE)							
ACCOUNTNO	ACCOUNTNAME	Original Budget	Total Expenditure to date	Available Budget	Adjustment	Ajusted Budget	Saving
Municipal Manager's Office							
LIM473-4200-001821	Annual Reporting	550,000.00	150,000.00	400,000.00	-	550,000.00	-
LIM473-4200-200100	Salaries	2,643,598.33	688,902.84	1,954,695.49	-1,000,000.00	1,643,598.33	1,000,000.00
LIM473-4200-260140	Idp Processes	380,000.00	68,000.00	312,000.00	-	380,000.00	-
LIM473-4200-260170	Legal Costs	1,000,000.00	281,432.75	718,567.25	-	1,000,000.00	-
LIM473-4200-260410	Maint Of Legal Unit&Cap Built	350,000.00	-	350,000.00	-150,000.00	200,000.00	150,000.00
LIM473-4200-260440	Internal Audit Conducted	550,000.00	-	550,000.00	-	550,000.00	-
LIM473-4200-260450	Perf Audit Committee Support	150,000.00	56,275.98	93,724.02	-	150,000.00	-
LIM473-4200-260470	Customer Satisfactory Survey	200,000.00	-	200,000.00	-200,000.00	-	200,000.00
LIM473-4200-260490	Development Of By-Laws	500,000.00	-	500,000.00	-500,000.00	-	500,000.00
LIM473-4200-265021	System:Performance Management	140,000.00	-	140,000.00	-40,000.00	100,000.00	40,000.00
Total		6,463,598.33	1,244,611.57	5,218,986.76	-1,890,000.00	4,573,598.33	1,890,000.00
Councillors							
LIM473-4520-215010	Council-Allowance	15,840,000.00	8,050,319.25	7,789,680.75	-2,039,453.00	13,800,547.00	2,039,453.00
LIM473-4520-215015	Sitting Allowance	180,000.00	99,000.00	81,000.00	-	180,000.00	-
LIM473-4520-260253	Ward Committee Launching	500,000.00	43,950.00	456,050.00	-100,000.00	400,000.00	100,000.00
LIM473-4520-260253	Ward Committee Incentives	-	1,762,000.00	-1,762,000.00	3,312,000.00	3,312,000.00	-3,312,000.00
LIM473-4520-260350	Training & Capacity building-Councillors	400,000.00	347,261.87	52,738.13	400,000.00	800,000.00	-400,000.00
LIM473-4520-260410	Council Logistics	600,000.00	123,111.03	476,888.97	-250,000.00	350,000.00	250,000.00
LIM473-4520-266079	Capacity Building Of Councillor	400,000.00	-	400,000.00	-400,000.00	-	400,000.00
LIM473-4520-266080	Ward Committee Capacity Buildi	300,000.00	-	300,000.00	-300,000.00	-	300,000.00
Total		18,220,000.00	10,425,642.15	7,794,357.85	622,547.00	18,842,547.00	-622,547.00



Mayor's Office							
LIM473-4530-200100	Salaries	3,229,851.56	1,216,059.26	2,013,792.30	-	3,229,851.56	-
LIM473-4530-260523	Publications	500,000.00	355,610.01	144,389.99	49,000.00	549,000.00	-49,000.00
LIM473-4530-265030	Special Programmes	650,000.00	696,924.20	-46,924.20	80,000.00	730,000.00	-80,000.00
LIM473-4530-265060	Outreach Programmes Mayor	300,000.00	114,005.07	185,994.93	-	300,000.00	-
LIM473-4530-266013	Lg Communicators Forum	30,000.00	2,250.00	27,750.00	-20,000.00	10,000.00	20,000.00
LIM473-4530-266018	Corporate Branding & Marketing	150,000.00	170,410.00	-20,410.00	21,000.00	171,000.00	-21,000.00
LIM473-4530-270000	Traditional Leaders	100,000.00	56,500.00	43,500.00	-	100,000.00	-
Total		4,959,851.56	2,611,758.54	2,348,093.02	130,000.00	5,089,851.56	-130,000.00
Community Services							
LIM473-5066-200100	Salaries	2,071,873.25	549,965.89	1,521,907.36	184,904.29	2,256,777.54	-184,904.29
LIM473-5066-265092	Stipent	-	14,200.00	-14,200.00	26,400.00	26,400.00	-26,400.00
LIM473-5066-225011	Indigent Register	45,000.00	2,400.00	42,600.00	-	45,000.00	-
Total		2,116,873.25	566,565.89	1,550,307.36	211,304.29	2,328,177.54	-211,304.29
Budget & Treasury Office							
LIM473-5200-055550	Grants-Msig Expenses	750,000.00	300,000.00	450,000.00	40,000.00	790,000.00	-40,000.00
LIM473-5200-200100	Salaries	8,214,566.65	3,454,358.62	4,760,208.03	-1,150,347.66	7,064,218.99	1,150,347.66
LIM473-5200-230050	Deprcn-Other Assets	3,187,985.88	-	3,187,985.88	-	3,187,985.88	-
LIM473-5200-235050	Rep & Main-Other Assets	500,000.00	120,902.69	379,097.31	800,000.00	1,300,000.00	-800,000.00
LIM473-5200-250010	Contracted Services	-	443,653.49	-443,653.49	1,010,000.00	1,010,000.00	-1,010,000.00
LIM473-5200-260030	Audit Fees	1,400,000.00	2,160,500.32	-760,500.32	1,160,500.32	2,560,500.32	-1,160,500.32
LIM473-5200-260040	Bank Charges	300,000.00	59,182.81	240,817.19	-190,000.00	110,000.00	190,000.00
LIM473-5200-260100	Electricity & Water	400,000.00	629,029.00	-229,029.00	400,000.00	800,000.00	-400,000.00
LIM473-5200-260135	Grants Fmg Expenses	1,500,000.00	471,477.33	1,028,522.67	-	1,500,000.00	-
LIM473-5200-260136	Provision for Bad debts (Property Rates)	-	-	-	29,587,544.71	29,587,544.71	-29,587,544.71
LIM473-5200-260160	Insurance	750,000.00	482,159.05	267,840.95	-	750,000.00	-
LIM473-5200-260161	Provision for Unbundling of Assets	-	-	-	2,000,000.00	2,000,000.00	-2,000,000.00
LIM473-5200-260210	Membership Costs	50,000.00	-	50,000.00	-50,000.00	-	50,000.00
LIM473-5200-260220	Postage	100,000.00	-	100,000.00	-	100,000.00	-
LIM473-5200-260230	Printing And Stationery	740,000.00	411,743.05	328,256.95	100,000.00	840,000.00	-100,000.00
LIM473-5200-260400	Municipal Vehicles	600,000.00	520,253.42	79,746.58	-	600,000.00	-
LIM473-5200-265020	Office Equipments and Furniture	300,000.00	249,873.95	50,126.05	600,000.00	900,000.00	-600,000.00
LIM473-5200-265027	Rental:Office Equipment	280,000.00	134,070.23	145,929.77	-	280,000.00	-
LIM473-5200-265029	Development Of Valuation Roll	200,000.00	25,010.00	174,990.00	-	200,000.00	-
LIM473-5200-265032	Grap/Gamap:Financial Statement	200,000.00	-	200,000.00	100,000.00	300,000.00	-100,000.00
LIM473-5200-265120	Financial Services Capacity	350,000.00	350,000.00	-	100,000.00	450,000.00	-100,000.00
LIM473-5200-265140	Fleet Management And System	20,000.00	17,754.06	2,245.94	10,000.00	30,000.00	-10,000.00
LIM473-5200-265150	Mpra Expense	400,000.00	327,782.95	72,217.05	250,000.00	650,000.00	-250,000.00
LIM473-5200-265160	Plant : Fuel And Oil	600,000.00	351,089.64	248,910.36	-	600,000.00	-
LIM473-5200-266070	Vehicle tracking system	54,000.00	3,454.30	50,545.70	-30,000.00	24,000.00	30,000.00
Total		20,896,552.53	10,579,074.90	10,317,477.62	34,737,697.36	55,634,249.90	-34,737,697.38
Corporate Services							
LIM473-5520-200100	Salaries	7,759,653.51	3,557,601.39	4,202,052.12	-201,243.43	7,558,410.08	201,243.43
LIM473-5520-260010	Administration Expenses	700,000.00	640,035.00	59,965.00	-	700,000.00	-
LIM473-5520-260020	Advertising	-	302,649.15	-302,649.15	700,000.00	700,000.00	-700,000.00
LIM473-5520-260045	Bursary Fund	1,250,000.00	402,580.40	847,419.60	-	1,250,000.00	-
LIM473-5520-260110	Telecommunication Costs	-	436,481.08	-436,481.08	900,000.00	900,000.00	-900,000.00
LIM473-5520-260260	Refreshments	-	93,308.46	-93,308.46	150,000.00	150,000.00	-150,000.00
LIM473-5520-260294	To develop a policy & plan for Learnership	20,000.00	-	20,000.00	-	20,000.00	-
LIM473-5520-260306	Review HR policies/Other HR Activities.	1,410,000.00	-	1,410,000.00	-650,000.00	760,000.00	650,000.00
LIM473-5520-260307	Site Office Connectivity	400,000.00	-	400,000.00	-	400,000.00	-
LIM473-5520-260311	Review employment equity plan	150,000.00	-	150,000.00	-150,000.00	-	150,000.00
LIM473-5520-260360	Training-Staff	1,200,000.00	381,547.96	818,452.04	-	1,200,000.00	-
LIM473-5520-260370	Travel & Accommodation	-	1,688,161.58	-1,688,161.58	2,000,000.00	2,000,000.00	-2,000,000.00
LIM473-5520-260410	It Infrastructure	1,250,000.00	386,881.46	863,118.54	-	1,250,000.00	-
LIM473-5520-266010	Systems-Vip License & Rental	540,000.00	19,402.00	520,598.00	-100,000.00	440,000.00	100,000.00
LIM473-5520-266012	Website Management	50,000.00	48,616.10	1,383.90	-	50,000.00	-
LIM473-5520-266017	Implementation Of Filling Plan	100,000.00	-	100,000.00	-100,000.00	-	100,000.00
LIM473-5520-266040	Cleaning Services	414,688.16	242,156.90	172,531.26	-	414,688.16	-
LIM473-5520-266060	Security Services	9,585,311.84	5,041,372.08	4,543,939.76	1,909,016.50	11,494,328.34	-1,909,016.50
Total		24,829,653.51	13,240,793.56	11,588,859.95	4,457,773.07	29,287,426.58	-4,457,773.07
Planning							
LIM473-6200-026535	Land Use Management (Gis System	200,000.00	115,945.96	84,054.04	-84,054.04	115,945.96	84,054.04
LIM473-6200-200100	Salaries	3,447,355.64	1,330,015.21	2,117,340.43	-710,084.24	2,737,271.40	710,084.24
LIM473-6200-265048	Spatial Planning/J/F Mamone To	1,500,000.00	-	1,500,000.00	-1,000,000.00	500,000.00	1,000,000.00
LIM473-6200-265085	Other Assets	1,500,000.00	692,666.67	807,333.33	-500,000.00	1,000,000.00	500,000.00
Total		6,647,355.64	2,138,627.84	4,508,727.80	-2,294,138.28	4,353,217.36	2,294,138.28
LED							
LIM473-6250-200100	Salaries	1,051,469.72	-	1,051,469.72	-402,486.87	648,982.85	402,486.87
LIM473-6250-265050	Marketing & Investment Strateg	100,000.00	-	100,000.00	-100,000.00	-	100,000.00
LIM473-6250-265051	Smme Support	800,000.00	407,733.00	392,267.00	-	800,000.00	-
LIM473-6250-266290	Tourism	700,000.00	-	700,000.00	-300,000.00	400,000.00	300,000.00
Total		2,651,469.72	407,733.00	2,243,736.72	-802,486.87	1,848,982.85	802,486.87



Electricity Services					-		-	-
LIM473-7200-200100	Salaries	324,491.43	186,418.13	138,073.30	-	324,491.43	-	-
LIM473-7200-245015	Free Basic Electricity	3,000,000.00	1,836,461.16	1,163,538.84	-	3,000,000.00	-	-
LIM473-7200-245021	Repairs & Maintenance High masts	-	-	-	250,000.00	250,000.00	-250,000.00	-
LIM473-7200-265088	Capital:Infrastructure Assets	17,862,500.00	172,139.50	17,690,360.50	-5,900,000.00	11,962,500.00	5,900,000.00	-
Total		21,186,991.43	2,195,018.79	18,991,972.64	-5,650,000.00	15,536,991.43	5,650,000.00	-
					-		-	-
Housing								
LIM473-7250-265085	Capital-Other Assets	2,100,000.00	39,659.73	2,060,340.27	-2,100,000.00	-	2,100,000.00	-
	Upgrading and Repairs of Libraries	1,000,000.00	133,071.66	866,928.34	-	1,000,000.00	-	-
LIM473-7250-265087	Extention Of Municipal Office	6,000,000.00	247,677.23	5,752,322.77	-3,500,000.00	2,500,000.00	3,500,000.00	-
Total		9,100,000.00	420,408.62	8,679,591.38	-5,600,000.00	3,500,000.00	5,600,000.00	-
					-		-	-
Technical Services								
LIM473-7350-200100	Salaries	1,435,514.53	520,376.40	915,138.13	-356,062.41	1,079,452.12	356,062.41	-
Total		1,435,514.53	520,376.40	915,138.13	-356,062.41	1,079,452.12	356,062.41	-
					-		-	-
Roads and Bridges								
LIM473-7500-200100	Salaries	2,093,148.23	171,568.59	1,921,579.64	-655,317.26	1,437,830.97	655,317.26	-
LIM473-7500-235030	Rep & Maint-Roads & Bridges	9,182,469.11	8,080,839.25	1,101,629.86	6,500,000.00	15,682,469.11	-6,500,000.00	-
LIM473-7500-265015	Other Assets	2,719,600.00	-	2,719,600.00	-200,000.00	2,519,600.00	200,000.00	-
LIM473-7500-265061	Development Of Storm Water Man	500,000.00	305,263.15	194,736.85	-194,736.85	305,263.15	194,736.85	-
LIM473-7500-265088	Infrastructure Assets	65,250,100.00	11,460,858.10	53,789,241.90	-9,071,717.18	56,178,382.82	9,071,717.18	-
LIM473-7900-262116	Stippend For Sewer Maint	-	13,200.00	-13,200.00	26,400.00	26,400.00	-26,400.00	-
LIM473-7500-400071	Rehab Of R579 Jane Furse To Ne	3,000,000.00	659,101.62	2,340,898.38	1,053,536.79	4,053,536.79	-1,053,536.79	-
LIM473-7500-400073	Mig Overheads	1,707,900.00	813,216.09	894,683.91	-	1,707,900.00	-	-
Total		84,453,217.34	21,504,046.80	62,949,170.54	-2,541,834.50	81,911,382.84	2,541,834.50	-
					-		-	-
Waste Management								
LIM473-7750-200100	Salaries	324,491.43	174,181.16	150,310.27	-	324,491.43	-	-
LIM473-7750-265077	Solid Waste Collection	6,450,000.00	1,449,940.83	5,000,059.17	-2,500,000.00	3,950,000.00	2,500,000.00	-
Total		6,774,491.43	1,624,121.99	5,150,369.44	-2,500,000.00	4,274,491.43	2,500,000.00	-
					-		-	-
Disaster Management								
LIM473-8250-200100	Salaries	324,491.43	182,253.38	142,238.05	-	324,491.43	-	-
LIM473-8250-266250	Fund Disaster Contingency	350,000.00	68,250.00	281,750.00	-	350,000.00	-	-
Total		674,491.43	250,503.38	423,988.05	-	674,491.43	-	-
					-		-	-
Public Safety								
LIM473-8510-200100	Salaries	6,821,661.36	2,532,629.16	4,289,032.20	-2,206,610.15	4,615,051.21	2,206,610.15	-
LIM473-8510-260240	Protective Clothing	500,000.00	225,584.18	274,415.82	-	500,000.00	-	-
LIM473-8510-266160	Community Related Activities	950,000.00	35,700.00	914,300.00	-650,000.00	300,000.00	650,000.00	-
LIM473-8510-266164	Roads Safety Awareness Campeig	200,000.00	20,380.00	179,620.00	-100,000.00	100,000.00	100,000.00	-
Total		8,471,661.36	2,814,293.34	5,657,368.02	-2,956,610.15	5,515,051.21	2,956,610.15	-
					-		-	-
Sports								
LIM473-8550-225016	Sports & Arts Unit Development	200,000.00	201,010.00	-1,010.00	1,010.00	201,010.00	-1,010.00	-
LIM473-8550-266161	Upgrading & Maintenance Sports	500,000.00	187,222.50	312,777.50	-	500,000.00	-	-
LIM473-8550-266162	Sports & Culture Promotions	100,000.00	91,010.53	8,989.47	100,000.00	200,000.00	-100,000.00	-
LIM473-8550-266163	Gazetting Of By Laws	200,000.00	-	200,000.00	-200,000.00	-	200,000.00	-
Total		1,000,000.00	479,243.03	520,756.97	-98,990.00	901,010.00	98,990.00	-
VAT Paid			6,704,899.09					-
Grand Total		219,881,722.05	77,727,718.89	148,858,902.25	15,469,199.51	235,350,921.57	-15,469,199.54	-



2.3 Overview of the alignment of Adjustment Budget with IDP (Annexure C)

- ✓ We have adjusted both our IDP and SDBIP with the effects of the adjustment budget to ensure alignment amongst the three as required by law.

2.4 Overview of Budget Related Policies (Annexure D)

1. BUDGET POLICY

Makhuduthamaga municipality has a budget policy in place which is intended to set out the budgeting principles which the municipality will follow in preparing each annual budget and adjustment budget, as well as the responsibilities of the chief financial officer in compiling such budget. Our adjustment budget was prepared in accordance with the policy and section 28 of the MFMA, taking in to consideration the regulations concerned in the MBRR. This policy is currently under review to ensure up to date best practice and proper municipal Finance planning and management

2. CREDIT CONTROL AND DEBT MANAGEMENT

The Credit Control and Debt Management Policy of Makhuduthamaga Local Municipality was adopted in recognition of the constitutional obligations to develop the local economy and to provide acceptable service to the communities. The constitutional obligations cannot and will never be realized unless there are payments of services. The municipality has started billing for property rates as from July 2009. This policy is under review to come up with new strategies and procedures that council may have to implement to ensure that, property rates debtors pay their accounts to insure financial sustainability of the municipality as property rates is the major source of own revenue.

3. SUPPLY CHAIN MANAGEMENT POLICY

The Makhuduthamaga Local Municipality has developed and adopted Supply Chain Management Policy in 2008. It provides policy guidelines as and when the MLM procures goods or services, disposes goods no longer needed, selects contractors to provide assistance in the provision of municipal services otherwise than in Chapter 8 of the MSA applies. There is also a procedure manual that outlines how SCM policy should be implemented. This policy together with its procedure manual are currently under review to ensure up to date best practice and compliance with MFMA and regulations concerned.

4. Tariff Policy

- Our municipality have a tariff policy in terms of Municipal Property Rates Act to regulate tariffs charges for property rates. This policy is under review.

5. Cash and Investment Policy

- Our municipality have a cash and investment policy which is currently under review.