

LEJWELEPUTSWA DISTRICT MUNICIPALITY

2 nd ADJUSTMENTS BUDGET 2011/2012



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1. Mayoral Report

2. Executive Summary

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

(2) An adjustments budget—

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

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

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

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

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

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

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

(3) An adjustments budget must be in a prescribed form.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(*b*) to (*g*) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by—

(a) an explanation how the adjustments budget affects the annual budget;

(b) a motivation of any material changes to the annual budget;

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and

(d) any other supporting documentation that may be prescribed.

Subsequent to the MFMA National Treasury issued the municipal budget and reporting regulations. The objective of these regulations is to ensure sound and sustainable management of budgeting and reporting practices of municipalities by establishing norms, standards and requirement for transparency

accountability and appropriate lines of responsibility in budgeting and reporting processes of those institutions and other relevant matters required by the Act.

In total the expenditure budget decreased with R 203 149 of which the following major downward and upward adjustments within the budgeted figures were necessary:

- (a) Employee remuneration (vacant positions) R 1 766 895,
- (b) Councillor remuneration (correction) R 725 669,
- (c) Implementation of GRAP standards (depreciation) R 1 990 299,
- (d) Provisions- accumulated leave R 328 736.
- (e) Other savings within general expenditure were utilised to make provision for a further increase in the poverty alleviation vote of R 1 , 1 million and an agriculture project of R 1 million.

2. Funding the Adjustments

The funding for the adjustments increases is tabled below:

Operating expenditure	Funding the adjustments			
Categories	Income-type	Details	Motivation	Amount
employee remuneration	Income	Income	Savings (posts not filled)	-1,766,895
Councillor remuneration	Income	Income	Saving	-725,669
Depreciation	Accumulated Surplus	Income	Implementation of GRAP	1,990,299
Repairs & maintenance	Income	Income	saving	-5,000
General Expenditure	Accumulated Surplus	Surplus	Saving	-77,030
Povisions	Accumulated Surplus	Income	Additional amount required	328,736
Sub Total				
Capital expenditure				
Categories	Income-type	Details	Motivation	Amount
Capital expenditure	Accumulated Surplus	Surplus	addition to capital items	52,410
Total				-203,149

3. Effect of the adjustments on the budget.

Revenue decreases/ increases:

Revenue by Source		Approved Budget 2011/2012	Adjustment	Adjusted budget 2011/2012
Interest	Interest earned	2,700,000	-530,000	2,170,000
	Interest earned o/s Debtors	541,700	67,035	608,735
Operating Grants & Subsidies	Equitable Share	21,907,000		21,907,000
	FM Grant	1,250,000		1,250,000
	Municipal Service Improvement	790,000		790,000
	Transitional Grant	71,828,000		71,828,000
	LGWSETA		91,211	91,211
	EPWP Incentive Grant	215,000	94,000	309,000
Other Income	Sundry	45,000	127,728	172,728
Accumulated surplus				
Total Revenue		99,276,700	-150,026	99,126,674
Expenditure				
Non Trading Services		115,167,984	-255,559	114,912,425
Fixed Assets		10,651,920	52,410	10,704,330
Total Expenditure		125,819,904	-203,149	125,616,755
Nett effect on budget (decrease)			-53,123	

Budgeted interest income had to be adjusted downward with R 530 000 due to the sharp outflow of funds during the November, December 2011 and January 2012. Other smaller amounts received were included into the budget. In total the income reduced with R 150 000.

Expenditure increases:

Expenditure decreases and increases had been dealt with above and does not constitute outflow of cash but merely accounting adjustments except for the R2.1million referring to the addition and the new project.

3. Impact on the 2012/2013 budget.

The adjustments will not have an impact on the 2012/2013 budget.

4. Adjustment budget Summary

AGGREGATE TOTALS 2011/2012			
Income	Approved budget 2011/2012	Revised budget 2011/2012	2nd revised Budget 2011/2012
Total Operating Income	98 590 000	99 276 701	99 126 675
Total Operating Expenditure Expenditure	99 915 655	115 167 984	114 912 425
Surplus/- deficit	-1 325 655	-15 891 283	-15 785 750
Total capital expenditure	8 175 000	10 651 920	10 704 330
Total deficit	-9 500 655	-26 543 203	-26 490 080
Unappropriated surplus	-9 500 655	-26 543 203	-26 490 080
Nett decrease in budget			-53 123

It is recommended that the upward/ downward budget adjustments be approved as per the following adjustments budget documentation.

- Table B1- Operating Income totaling R 99 126 674 and operating expenditure R 114 912 425.
- TableB5 -Capital budget totaling R 10 704 330

Adjustment Budget tables

Table B1- Budget Summary

DC18 Lejweputswa - Table B1 Adjustments Budget Summary -

Description	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	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2,800	-	-	-	-	-	(21)	(21)	2,779	2,940	3,087
Transfers recognised - operational	95,775	-	-	-	-	-	400	400	96,175	99,453	103,142
Other own revenue	15	-	-	-	-	-	158	158	173	47	50
Total Revenue (excluding capital transfers and contributions)	98,590	-	-	-	-	-	537	537	99,127	102,440	106,279
Employee costs	44,664	-	-	-	-	-	(1,823)	(1,823)	42,841	46,310	48,626
Remuneration of councillors	8,996	-	-	-	-	-	(1,548)	(1,548)	7,447	8,582	9,011
Depreciation & asset impairment	3,465	-	-	-	-	-	3,958	3,958	7,423	8,091	8,860
Finance charges	3,080	-	-	-	-	-	-	-	3,080	2,841	2,583
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	9,150	-	-	-	-	-	(1,000)	(1,000)	8,150	5,000	5,000
Other expenditure	30,561	-	-	-	-	-	15,409	15,409	45,970	34,014	36,342
Total Expenditure	99,916	-	-	-	-	-	14,996	14,996	114,912	104,838	110,421
Surplus/(Deficit)	(1,326)	-	-	-	-	-	(14,460)	(14,460)	(15,785)	(2,398)	(4,143)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1,326)	-	-	-	-	-	(14,460)	(14,460)	(15,785)	(2,398)	(4,143)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1,326)	-	-	-	-	-	(14,460)	(14,460)	(15,785)	(2,398)	(4,143)
Capital expenditure & funds sources											
Capital expenditure	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Total sources of capital funds	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Financial position											
Total current assets	24,491	-	-	-	-	-	22,924	22,924	47,415	49,786	50,782
Total non current assets	4,660	-	-	-	-	-	85,274	85,274	89,934	94,430	95,892
Total current liabilities	6,257	-	-	-	-	-	2,964	2,964	9,221	9,682	10,166
Total non current liabilities	18,337	-	-	-	-	-	7,061	7,061	25,398	26,668	27,201
Community wealth/Equity	10,737	-	-	-	-	-	73,475	73,475	84,212	88,422	90,191
Cash flows											
Net cash from (used) operating	5,793	-	-	-	-	-	(14,154)	(14,154)	(8,361)	5,694	4,737
Net cash from (used) investing	(8,125)	-	-	-	-	-	(2,579)	(2,579)	(10,704)	(613)	(658)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	21,397	-	-	-	-	-	(16,733)	(16,733)	4,664	33,474	37,553
Cash backing/surplus reconciliation											
Cash and investments available	32,000	-	-	-	-	-	11,729	11,729	43,729	45,916	46,834
Application of cash and investments	12,212	-	-	-	-	-	(7,630)	(7,630)	4,582	4,811	5,144
Balance - surplus (shortfall)	19,788	-	-	-	-	-	19,359	19,359	39,147	41,104	41,690
Asset Management											
Asset register summary (WDV)	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Depreciation & asset impairment	3,465	-	-	-	-	-	3,958	3,958	7,423	8,091	8,860
Renewal of Existing Assets	6,000	-	-	-	-	-	1,919	1,919	7,919	-	-
Repairs and Maintenance	1,603	-	-	-	-	-	14	14	1,617	1,583	1,661
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

The above table depicts the overall adjustment budget indicators.

DC18 Lejweleputswa - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2011/12									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Standard													
<i>Governance and administration</i>		97,800	-	-	-	-	309	228	537	98,337	101,440	105,429	
Executive and council		93,735	-	-	-	-	309	-	309	94,044	97,203	101,042	
Budget and treasury office		4,065	-	-	-	-	-	136	136	4,201	4,237	4,387	
Corporate services		-	-	-	-	-	-	91	91	91	-	-	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		790	-	-	-	-	-	-	-	790	1,000	850	
Planning and development		790	-	-	-	-	-	-	-	790	1,000	850	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	98,590	-	-	-	-	309	228	537	99,127	102,440	106,279	
Expenditure - Standard													
<i>Governance and administration</i>		73,519	-	-	-	-	-	9,076	9,076	82,594	70,000	73,047	
Executive and council		46,187	-	-	-	-	-	7,706	7,706	53,893	44,478	46,252	
Budget and treasury office		14,140	-	-	-	-	-	(930)	(930)	13,210	12,422	12,981	
Corporate services		13,192	-	-	-	-	-	2,300	2,300	15,492	13,099	13,814	
<i>Community and public safety</i>		4,914	-	-	-	-	-	(49)	(49)	4,865	5,002	5,299	
Community and social services		4,914	-	-	-	-	-	(49)	(49)	4,865	5,002	5,299	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		20,323	-	-	-	-	-	2,730	2,730	23,053	23,130	24,175	
Planning and development		9,444	-	-	-	-	-	3,267	3,267	12,711	11,627	12,335	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		10,879	-	-	-	-	-	(537)	(537)	10,342	11,503	11,840	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		1,160	-	-	-	-	-	3,240	3,240	4,400	2,253	2,861	
Total Expenditure - Standard	3	99,916	-	-	-	-	-	14,997	14,997	114,912	100,385	105,382	
Surplus/ (Deficit) for the year		(1,326)	-	-	-	-	309	(14,769)	(14,460)	(15,786)	2,055	897	

Above mentioned table reflects the adjusted revenue budget to be R99, 127 and the operating expenditure of R114, 912 in General Finance Statistics (GFS) format.

DC18 Lejweleputswa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	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. ts.	Total Adjus. ts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 4 - Council General		93 735	-	-	-	-	-	309	309	94 044	97 203	101 092
Revenue		93 735						309	309	94 044	97 203	101 092
Vote 6 - Financial Services		4 065	-	-	-	-	-	136	136	4 201	4 237	4 337
Revenue		4 065						136	136	4 201	4 237	4 337
Vote 7 - Corporate Services		-	-	-	-	-	-	91	91	91	-	-
Revenue		-						91	91	91		
Vote 12 - Planning and Development		790	-	-	-	-	-	-	-	790	1 000	850
Revenue		790						-	-	790	1 000	850
Total Revenue by Vote	2	98 590	-	-	-	-	-	537	537	99 127	102 440	106 279
Vote 1 - Executive Mayor	6	12 121	-	-	-	-	-	6 768	6 768	18 889	13 346	14 133
Employee Remuneration		5 126						146	146	5 273	5 370	5 638
Councillor Remuneration		912						(130)	(130)	782	850	892
Repairs and Maintenance		85						4	4	88	89	90
General expenditure		5 793						6 867	6 867	12 660	6 822	7 287
Depreciation		205						(120)	(120)	86	215	226
Vote 2 - Speaker		3 568	-	-	-	-	-	(884)	(884)	2 684	3 574	3 753
Employee Remuneration		1 519						(69)	(69)	1 450	1 586	1 666
Councillor Remuneration		722						(108)	(108)	614	668	702
Repairs and Maintenance		3								3	3	3
General expenditure		1 271						(701)	(701)	570	1 261	1 324
Depreciation		53						(6)	(6)	47	56	58
Vote 3 - Mayorol Committee		6 183	-	-	-	-	-	(1 357)	(1 357)	4 826	5 866	6 148
Employee Remuneration		1 014						(64)	(64)	950	1 058	1 110
Councillor Remuneration		4 757						(1 383)	(1 383)	3 374	4 398	4 617
Repairs and Maintenance		6								6	6	7
General expenditure		368						57	57	424	365	371
Depreciation		38						34	34	72	40	42
Vote 4 - Council General		17 502	-	-	-	-	-	986	986	18 489	13 926	14 050
Councillor Remuneration		2 604						73	73	2 678	2 666	2 799
Repairs and Maintenance		53						22	22	75	79	83
Interest Expenses		3 080								3 080	2 841	2 583
Transfers to local bodies		9 150						(1 000)	(1 000)	8 150	5 000	5 000
General expenditure		2 537						1 589	1 589	4 126	3 258	3 499
Depreciation		78						302	302	380	82	86
Vote 5 - Municipal Manager		6 701	-	-	-	-	-	1 924	1 924	8 625	7 774	8 177
Employee Remuneration		2 828						704	704	3 532	2 933	3 079
Repairs and Maintenance		6								6	6	6
General expenditure		3 818						1 210	1 210	5 028	4 783	5 036
Depreciation		49						9	9	59	52	54
Vote 6 - Financial Services		12 946	-	-	-	-	-	(1 012)	(1 012)	11 934	12 422	12 981
Employee Remuneration		7 275						(958)	(958)	6 317	6 996	7 346
Repairs and Maintenance		78						(7)	(7)	71	80	84
General expenditure		4 691						682	682	5 372	4 449	4 609
Depreciation		902						(728)	(728)	174	897	942
Vote 7 - Corporate Services		6 757	-	-	-	-	-	(675)	(675)	6 082	6 962	7 370
Employee Remuneration		5 022						(601)	(601)	4 421	5 234	5 496
Repairs and Maintenance		11								11	11	12
General expenditure		1 557						(81)	(81)	1 476	1 542	1 678
Depreciation		167						6	6	174	175	184
Vote 8 - Human Resources		2 312	-	-	-	-	-	159	159	2 471	2 281	2 395
Employee Remuneration		2 150						(31)	(31)	2 119	2 219	2 330
Repairs and Maintenance		2								2	2	2
General expenditure		153						195	195	348	52	55
Depreciation		7						(5)	(5)	2	8	8
Vote 9 - Information Technology		1 717	-	-	-	-	-	50	50	1 767	1 469	1 543
Employee Remuneration		1 216						11	11	1 227	1 261	1 324
Repairs and Maintenance		2								2	2	2
General expenditure		473						(360)	(360)	112	178	188
Depreciation		26						400	400	426	28	29
Vote 10 - Property		2 406	-	-	-	-	-	2 184	2 184	4 591	2 514	2 640
Employee Remuneration		119						6	6	125	122	128
Repairs and Maintenance		715								715	751	788
General expenditure		1 079						(68)	(68)	1 011	1 124	1 180
Depreciation		493						2 247	2 247	2 740	518	544
Vote 11 - Municipal Support		1 194	-	-	-	-	-	82	82	1 276	1 167	1 225
Employee Remuneration		1 071						10	10	1 082	1 078	1 132
Repairs and Maintenance		2								2	2	2
General expenditure		92						4	4	96	57	60
Depreciation		28						67	67	96	30	31

Vote 12 - Planning and Development		9 556	-	-	-	-	-	4 154	4 154	13 711	10 279	10 979
Employee Remuneration		5 398						(269)	(269)	5 129	5 897	5 921
Repairs and Maintenance		516						-	-	516	422	445
General expenditure		2 420						3 023	3 023	5 443	2 677	3 265
Depreciation		1 222						1 400	1 400	2 623	1 284	1 348
Vote 13 - Community and Social Services		4 914	-	-	-	-	-	(89)	(89)	4 825	5 002	5 299
Employee Remuneration		3 313						(395)	(395)	2 918	3 470	3 644
Repairs and Maintenance		29						-	-	29	30	32
General expenditure		1 489						(83)	(83)	1 407	1 414	1 532
Depreciation		83						389	389	472	87	91
Vote 14 - Environmental Health		10 879	-	-	-	-	-	(537)	(537)	10 342	11 550	11 827
Employee Remuneration		8 613						(315)	(315)	8 298	8 777	9 216
Repairs and Maintenance		92						-	-	92	97	102
General expenditure		2 062						(185)	(185)	1 877	2 512	2 386
Depreciation		111						(37)	(37)	74	164	123
Vote 15 - Tourism		1 160	-	-	-	-	-	3 240	3 240	4 400	2 253	2 861
General expenditure		1 160						3 240	3 240	4 400	2 253	2 861
Total Expenditure by Vote	2	99 916	-	-	-	-	-	14 995	14 995	114 912	100 385	105 381
Surplus/ (Deficit) for the year	2	(1 326)	-	-	-	-	-	(14 459)	(14 459)	(15 785)	2 055	897

Above reflect Income and operating expenditure according to main votes.

DC18 Lejweleputswa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10	+1 2012/13	+2 2013/14
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
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												
Interest earned - external investments		2 700						(530)	(530)	2 170	2 835	2 977
Interest earned - outstanding debtors		100						509	509	609	105	110
Dividends received												
Fines												
Licences and permits												
Agency services												
Transfers recognised - operating		95 775						400	400	96 175	99 453	103 142
Other revenue	2	15	-	-	-	-	-	158	158	173	47	50
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		98 590						537	537	99 127	102 440	106 279
Expenditure By Type												
Employee related costs		44 664						(1 823)	(1 823)	42 841	46 310	48 626
Remuneration of councillors		8 996						(1 548)	(1 548)	7 447	8 582	9 011
Debt impairment												
Depreciation & asset impairment		3 465						3 958	3 958	7 423	3 638	3 820
Finance charges		3 080								3 080	2 841	2 583
Bulk purchases												
Other materials												
Contracted services												
Transfers and grants		9 150						(1 000)	(1 000)	8 150	5 000	5 000
Other expenditure		30 561						14 844	14 844	45 405	34 014	36 342
Loss on disposal of PPE								565	565	565		
Total Expenditure		99 916						14 996	14 996	114 912	100 385	105 382
Surplus/(Deficit)		(1 326)						(14 460)	(14 460)	(15 785)	2 055	897
Transfers recognised - capital												
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		(1 326)						(14 460)	(14 460)	(15 785)	2 055	897
Taxation												
Surplus/(Deficit) after taxation		(1 326)						(14 460)	(14 460)	(15 785)	2 055	897
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		(1 326)						(14 460)	(14 460)	(15 785)	2 055	897
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		(1 326)						(14 460)	(14 460)	(15 785)	2 055	897

Above depicts income and expenditure by type.

DC18 Lejweleputswa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
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												
Vote 1 - Executive Mayor	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Speaker		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Council General		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Property		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Municipal Support		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Environmental Health		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Tourism		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - Executive Mayor	2	30	-	-	-	-	-	30	30	60	10	11
Vote 2 - Speaker		20	-	-	-	-	-	38	38	58	8	9
Vote 3 - Mayoral Committee		40	-	-	-	-	-	30	30	70	-	15
Vote 4 - Council General		50	-	-	-	-	-	52	52	102	13	13
Vote 5 - Municipal Manager		200	-	-	-	-	-	-	-	200	211	222
Vote 6 - Financial Services		140	-	-	-	-	-	-	-	140	13	9
Vote 7 - Corporate Services		30	-	-	-	-	-	(30)	(30)	-	-	-
Vote 8 - Human Resources		10	-	-	-	-	-	-	-	10	-	13
Vote 9 - Information Technology		355	-	-	-	-	-	490	490	845	234	246
Vote 10 - Property		1,150	-	-	-	-	-	-	-	1,150	20	9
Vote 11 - Municipal Support		20	-	-	-	-	-	-	-	20	11	11
Vote 12 - Planning and Development		60	-	-	-	-	-	-	-	60	46	66
Vote 13 - Community and Social Services		6,020	-	-	-	-	-	1,919	1,919	7,939	48	21
Vote 14 - Environmental Health		50	-	-	-	-	-	-	-	50	-	13
Vote 15 - Tourism		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Total Capital Expenditure - Vote		8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Capital Expenditure - Standard												
<i>Governance and administration</i>		2,045	-	-	-	-	-	610	610	2,655	527	566
Executive and council		340	-	-	-	-	-	150	150	490	241	271
Budget and treasury office		170	-	-	-	-	-	(10)	(10)	160	24	19
Corporate services		1,535	-	-	-	-	-	470	470	2,005	262	276
<i>Community and public safety</i>		6,020	-	-	-	-	-	1,919	1,919	7,939	48	21
Community and social services		6,020	-	-	-	-	-	1,919	1,919	7,939	48	21
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		110	-	-	-	-	-	-	-	110	38	71
Planning and development		60	-	-	-	-	-	-	-	60	38	58
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		50	-	-	-	-	-	-	-	50	-	13
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Total Capital Funding		8,175	-	-	-	-	-	2,529	2,529	10,704	613	658

Capital increased to R 10 704.

DC18 Lejweleputswa - Table B6 Adjustments Budget Financial Position -

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	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash									-	-		
Call investment deposits	1	32,000	-	-	-	-	-	11,729	11,729	43,729	45,916	46,834
Consumer debtors	1	(7,509)	-	-	-	-	-	8,171	8,171	662	695	709
Other debtors								3,024	3,024	3,024	3,175	3,238
Current portion of long-term receivables									-	-		
Inventory									-	-		
Total current assets		24,491	-	-	-	-	-	22,924	22,924	47,415	49,786	50,782
Non current assets												
Long-term receivables									-	-		
Investments								0	0	0	0	0
Investment property									-	-		
Investment in Associate									-	-		
Property, plant and equipment	1	4,660	-	-	-	-	-	84,358	84,358	89,018	93,469	94,912
Agricultural									-	-		
Biological									-	-		
Intangible								916	916	916	961	981
Other non-current assets									-	-		
Total non current assets		4,660	-	-	-	-	-	85,274	85,274	89,934	94,430	95,892
TOTAL ASSETS		29,151	-	-	-	-	-	108,198	108,198	137,349	144,216	146,674
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		1,554	-	-	-	-	-	152	152	1,706	1,791	1,881
Consumer deposits									-	-		
Trade and other payables		4,703	-	-	-	-	-	2,812	2,812	7,515	7,891	8,286
Provisions									-	-		
Total current liabilities		6,257	-	-	-	-	-	2,964	2,964	9,221	9,682	10,166
Non current liabilities												
Borrowing	1	18,337	-	-	-	-	-	752	752	19,089	20,044	20,445
Provisions	1	-	-	-	-	-	-	6,308	6,308	6,308	6,624	6,756
Total non current liabilities		18,337	-	-	-	-	-	7,061	7,061	25,398	26,668	27,201
TOTAL LIABILITIES		24,594	-	-	-	-	-	10,025	10,025	34,619	36,350	37,367
NET ASSETS	2	4,557	-	-	-	-	-	98,173	98,173	102,730	107,867	109,307
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		10,737	-	-	-	-	-	73,475	73,475	84,212	88,422	90,191
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		10,737	-	-	-	-	-	73,475	73,475	84,212	88,422	90,191

DC18 Lejweleputswa - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	3	4	5	6	7	8	9	10				
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other	1	15					158	158	173	47	50	
Government - operating	1	95,775					400	400	96,175	99,453	103,142	
Government - capital												
Interest		2,800					(21)	(21)	2,779	2,940	3,087	
Dividends												
Payments												
Suppliers and employees		(80,717)					(15,541)	(15,541)	(96,258)	(88,906)	(93,959)	
Finance charges		(3,080)							(3,080)	(2,841)	(2,583)	
Transfers and Grants	1	(9,000)					850	850	(8,150)	(5,000)	(5,000)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		5,793	-	-	-	-	(14,154)	(14,154)	(8,361)	5,694	4,737	
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		(8,125)					(2,579)	(2,579)	(10,704)	(613)	(658)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,125)	-	-	-	-	(2,579)	(2,579)	(10,704)	(613)	(658)	
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		(2,332)	-	-	-	-	(16,733)	(16,733)	(19,065)	5,081	4,079	
Cash/cash equivalents at the year begin:	2	23,729						23,729	47,459	28,393	33,474	
Cash/cash equivalents at the year end:	2	21,397					(16,733)	6,996	28,393	33,474	37,553	

DC18 Lejweleputswa - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Cash and investments available												
Cash/cash equivalents at the year end	1	21,397	-	-	-	-	-	(16,733)	(16,733)	4,664	33,474	37,553
Other current investments > 90 days		10,603	-	-	-	-	-	28,463	28,463	39,065	12,442	9,281
Non current assets - Investments	1	-	-	-	-	-	-	0	0	0	0	0
Cash and investments available:		32,000	-	-	-	-	-	11,729	11,729	43,729	45,916	46,834
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	667	667	667	700	735
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	12,212	-	-	-	-	-	(8,297)	(8,297)	3,915	4,111	4,409
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Applications of cash and investments:		12,212	-	-	-	-	-	(7,630)	(7,630)	4,582	4,811	5,144
Surplus(shortfall)		19,788	-	-	-	-	-	19,359	19,359	39,147	41,104	41,690

DC18 Lejweleputswa - Table B9 Asset Management -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	7	8	9	10	11	12	13	14			
	A1	B	C	D	E	F	G	H				
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	2,175	-	-	-	-	-	610	610	2,785	613	658
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2,175	-	-	-	-	-	610	610	2,785	613	658
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	6,000	-	-	-	-	-	1,919	1,919	7,919	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	6,000	-	-	-	-	-	1,919	1,919	7,919	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4											
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport												
Infrastructure - Electricity												
Infrastructure - Water												
Infrastructure - Sanitation												
Infrastructure - Other												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets		8,175						2,529	2,529	10,704	613	658
Intangibles												
Agricultural Assets												
Biological assets												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	8,175	-	-	-	-	-	2,529	2,529	10,704	613	658

Above depicts capital in terms of categories.

EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3,465	-	-	-	-	-	3,958	3,958	7,423	3,638	3,820	
Repairs and Maintenance by asset class	3	1,603	-	-	-	-	-	14	14	1,617	1,583	1,661	
<i>Infrastructure - Road transport</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Infrastructure - Electricity</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Infrastructure - Water</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Infrastructure - Sanitation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Infrastructure - Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1,603	-	-	-	-	-	14	14	1,617	1,583	1,661	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		5,068	-	-	-	-	-	3,972	3,972	9,040	5,222	5,481	
<i>% of capital exp on renewal of assets</i>		73.4%	0.0%							74.0%	0.0%	0.0%	
<i>Renewal of existing assets as % of deprecn</i>		173.2%	0.0%							106.7%	0.0%	0.0%	
<i>R&M as a % of PPE</i>		19.6%	0.0%							15.1%	258.3%	252.4%	
<i>Renewal and R&M as a % of PPE</i>		93.0%	0.0%							89.1%	258.3%	252.4%	

5. Municipal Manager's Quality Certificate

I, Nontsikelelo. E. Aaron, Municipal Manager of Lejweleputswa District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

N.E. AARON
MUNICIPAL MANAGER OF LEJWELEPUTSWA DISTRICT MUNICIPALITY (DC18)

SIGNATURE

DATE 05/03/2012