



AMAJUBA DISTRICT MUNICIPALITY

2009/2010

SECTION 72 REPORT

ANNEXURE

Annexure 1: Introduction

Annexure 2: Summary of S72 Budget Report

Annexure 3: Analysis per Directorate

Annexure 4: Capital Expenditure

Annexure 5: Operating Expenditure per Department

Annexure 6: Conditional Grants -Rollovers

Annexure 7: Government Grant Allocation

Annexure 8: Cashflow Statements

Annexure 9: Report of CFO on Mid Year Assesment-Financial

Annexure 10: Statement of Financial Position as at 31 December 2009

Annexure 11: Statement of Financial Performance as at 31 December 2009

Annexure 12: Analysis of Fixed Assets

AMAJUBA DISTRICT MUNICIPALITY

2008/09 MID-YEAR BUDGETS AND PERFORMANCE ASSESSMENT REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009

1. INTRODUCTION

In terms of Section 72(1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003, Chapter 8, the mid-year budget and performance assessment report for the period ended 31 December 2008 is submitted for your consideration.

In terms of the Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies: -

"(1) On receipt of a statement or report submitted by the accounting officer of the Municipality

In terms of section 72, the mayor must -

- (a) consider the statement or report;
- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (d) issue any appropriate instructions to the accounting offices to ensure -
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
- (f) Submit the report to the Council by 31 January of each year."

The current report approaches the Review in the following order: -

- 2. Overview of Financial Performance
- 3. Statement of Financial Performance
- 4. Capital Expenditure
- 5. Recommendation

AMAJUBA DISTRICT MUNICIPALITY
INCOME AND EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009
SECTION S72 MFMA REPORTS SUMMARY



2009/2010 BUDGET FOR THE PERIOD ENDING 31 DECEMBER 2009

1. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003 Chapter 8, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

2. STATEMENT OF FINANCIAL PERFORMANCE

The Statement of Financial Performance presented below, compares the expenditure and revenue on accrual basis against budget for the period ending 31 DECEMBER 2009.

Description	Current Year		OUTCOME AS % OF BUDGET
	2009/2010	2009/2010	
	Original Budget	ACTUAL YTD	
OPERATING REVENUE PER SOURCE REVENUE PER SOURCE			
Service charges	8,171,620	0	0%
Interest earned	7,000,000	532,069	8%
Equitable Share-Free Basic Service	29,712,000	22,283,941	75%
RSC replacement grant	36,775,000	27,581,176	75%
Other Government Operating grants	3,320,000	1,616,195	49%
Transfers from Government Grant reserves	0	0	0%
Other Government grants-Property, Plant & equipment	0	0	0%
Transfers from reserves-Accumulated Surplus	22,651,841	10,000,000	44%
Other income	292,000	141,016	48%
TOTAL DIRECT OPERATING INCOME	107,922,461	62,154,398	58%
EXPENDITURE PER CATERGORY			
SALARIES & ALLOWANCES	32,397,720	14,793,131	46%
DEPRECIATION	1,615,000	-	0%
MAINTENANCE COSTS	2,250,858	1,304,100	58%
CAPITAL COSTS-EXTERNAL	32,000	-	0%
GENERAL COSTS	70,526,883	37,977,892	54%
TOTAL DIRECT OPERATING EXPENDITURE	106,822,461	54,075,123	51%
Contributions to funds	1,100,000	27,744	3%
TOTAL OPERATING EXPENDITURE	107,922,461	54,102,866	50%
		-	
Surplus/(Deficit)	-	8,051,531	0%
		0	

AMAJUBA DISTRICT MUNICIPALITY
INCOME AND EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009
SECTION S72 MFMA REPORTS SUMMARY



3. CAPITAL EXPENDITURE

The total capital expenditure as at 31 DECEMBER 2009 amounts to R20,158,878

Projects still in the procurement phase. But expenditure is within limits of budget.

Description	Current Year		OUTCOME AS % OF BUDGET
	2009/2010	2009/2010	
	Original Budget	ACTUAL	
CAPITAL REVENUE AND EXPENDITURE			
Source of Finance	-	-	0%
External Loans	-	-	0%
Public Contributions	-	-	0%
Grants & Subsidies	52,521,000	15,028,300	29%
Other	34,992,000	2,881,010	8%
	87,513,000	17,909,310	20%
Capital Expenditure	-	-	
Water & Sanitation	62,058,000	9,853,589	16%
Electricity	-	-	0%
Housing	-	-	0%
Roads and Stormwater	-	-	0%
Other	25,455,000	10,305,288	40%
	87,513,000	20,158,878	23%

Description	Current Year		OUTCOME AS % OF BUDGET
	2009/2010	2009/2010	
	Original Budget	ACTUAL	
CAPITAL & OPERATING EXPENDITURE			
Capital & Operating Expenditure	-	-	
Operating Expenditure	107,922,461	54,102,866	50%
Capital Expenditure	87,513,000	20,158,878	23%
	195,435,461	74,261,744	38%

Description	Current Year		OUTCOME AS % OF BUDGET
	2009/2010	2009/2010	
	Original Budget	ACTUAL	
CAPITAL & OPERATING INCOME			
Capital & Operating Expenditure	-	-	
Operating Income	107,922,461	62,154,398	58%
Capital Income	87,513,000	17,909,310	20%
	195,435,461	80,063,708	41%

Description	Current Year		OUTCOME AS % OF ACTUAL
	2009/2010	2009/2010	
	ACTUAL	EXPEND	
ROLL-OVER PROJECTS			
Capital & Operating Expenditure	-	-	
Expenditure on Conditional Grant Income	46,776,171	467,923	1%
	46,776,171	467,923	1%

AMAJUBA DISTRICT MUNICIPALITY
INCOME AND EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009

ACTUAL EXPENDITURE & INCOME FOR EACH DIRECTORATE AGAINST BUDGET

	BUDGET	ACTUAL	AVAILABLE	YTD EXPEN/BUDGET
	2009/2010	2009/2010	2009/2010	2009/2010
OPERATING EXPENDITURE BY VOTE				
Executive and Council	30,590,804	6,681,856	23,908,948	22%
Office of the Municipal Manager	13,948,917	15,895,614	(1,946,697)	114%
Corporate Services	7,623,471	3,299,042	4,324,429	43%
Community Services	8,303,082	8,180,049	123,033	99%
Financial Services	7,761,933	4,282,187	3,479,746	55%
Technical Services	10,113,547	4,173,194	5,940,353	41%
Thusong Service Centre	2,393,157	530,440	1,862,717	22%
Development and Planning	16,795,027	6,869,238	9,925,789	41%
Disaster Management Centre	10,392,523	4,191,247	6,201,276	40%
Uthukela Water Pty -Entity	-	-	-	0%
TOTAL OPERATING EXPENDITURE BY VOTE	107,922,461	54,102,866	53,819,595	50%
		-		

	BUDGET	ACTUAL	AVAILABLE	YTD INCOME/BUDGET
	2009/2010	2009/2010	2009/2010	2009/2010
OPERATING INCOME BY DEPARTMENT				
Executive and Council	60,535,461.00	32,283,940.56	28,251,520.44	53%
Office of the Municipal Manager	-	-	-	0%
Corporate Services	250,000.00	126,016.52	123,983.48	50%
Community Services	-	109.00	-109.00	0%
Financial Services	45,302,000.00	29,613,136.48	15,688,863.52	65%
Technical Services	165,000.00	-	165,000.00	0%
Thusong Service Centre	-	-	-	0%
Development and Planning	1,670,000.00	131,195.40	1,538,804.60	8%
Disaster Management Centre	-	-	-	0%
Uthukela Water Pty -Entity	-	-	-	0%
TOTAL OPERATING EXPENDITURE BY VOTE	107,922,461	62,154,398	45,768,063	58%
		-		

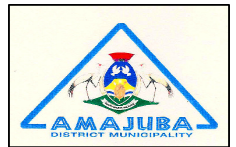
ACTUAL CAPITAL EXPENDITURE & INCOME FOR EACH DIRECTORATE AGAINST BUDGET

	BUDGET	ACTUAL	AVAILABLE	YTD INCOME/BUDGET
	2009/2010	2009/2010	2009/2010	2009/2010
CAPITAL EXPENDITURE BY DEPARTMENT				
Executive and Council	20,000.00	4,839.47	15,160.53	24%
Office of the Municipal Manager	120,000.00	-	120,000.00	0%
Corporate Services	9,932,000.00	755,237.69	9,176,762.31	8%
Community Services	7,313,000.00	8,392,090.37	-1,079,090.37	115%
Financial Services	80,000.00	-	80,000.00	0%
Technical Services	62,318,000.00	9,867,655.41	52,450,344.59	16%
Thusong Service Centre	7,380,000.00	933,435.00	6,446,565.00	13%
Development and Planning	300,000.00	203,465.70	96,534.30	68%
Disaster Management Centre	50,000.00	2,154.00	47,846.00	4%
Uthukela Water Pty -Entity	-	-	-	0%
TOTAL OPERATING EXPENDITURE BY VOTE	87,513,000	20,158,878	67,354,122	23%
		-		

AMAJUBA DISTRICT MUNICIPALITY
INCOME AND EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009

	BUDGET	ACTUAL	AVAILABLE	YTD
	2009/2010	2009/2010	2009/2010	INCOME/BUDGET 2009/2010
CAPITAL INCOME BY DEPARTMENT				
Executive and Council	20,000.00	4,839.47	15,160.53	24%
Office of the Municipal Manager	120,000.00	-	120,000.00	0%
Corporate Services	9,932,000.00	755,237.69	9,176,762.31	8%
Community Services	7,313,000.00	588,598.81	6,724,401.19	8%
Financial Services	80,000.00	-	80,000.00	0%
Technical Services	62,318,000.00	15,421,579.42	46,896,420.58	25%
Thusong Service Centre	7,380,000.00	933,435.00	6,446,565.00	13%
Development and Planning	300,000.00	203,465.70	96,534.30	68%
Disaster Management Centre	50,000.00	2,154.00	47,846.00	4%
Uthukela Water Pty -Entity	-	-	-	
TOTAL OPERATING EXPENDITURE BY VOTE	87,513,000	17,909,310	69,603,690	20%
		-		

AMAJUBA DISTRICT MUNICIPALITY

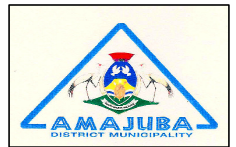


MONTHLY REPORTING

CAPITAL EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009

VOTE NUMBER	VOTE DESCRIPTION	2009/2010	2009/2010	2009/2010	2009/2010	2009/2010	2009/2010	SOURCE OF FUNDING
		NEW IDP	ROLL-OVERS	RECEIVED YTD	MTD ACTUAL	YTD ACTUAL	BALANCE	
		BUDGET	ACTUAL	DEC 2009	DEC 2009	DEC 2009	DEC 2009	
CAPITAL EXPENDITURE- I.D.P. PROJECTS								
ENGINEERING SERVICES-I.D.P.PROJECTS								
ARTS,CULTURE AND TOURISM								
0715/9999/0000	Library Services	750,000					0	DTLGA
		750,000	0	0	0	0	0	
0716/1900/0000	WATSAN CAMPAIGNS-WSA	400,000					0	Accumulated Surpluses
0716/1901/0000	Water tanks -WSA	200,000				45,913	-45,913	Accumulated Surpluses
0716/1902/0000	Water Capital Projects	6,000,000		56,635	56,635	181,107	-124,472	Accumulated Surpluses
0716/1903/0000	Sanitation Projects	6,000,000					0	Accumulated Surpluses
0716/1904/0000	LED Infrastructure Support	1,400,000					0	Accumulated Surpluses
0716/1905/0000	ESDP	50,000					0	Accumulated Surpluses
0716/1906/0000	Southpark Cricket Stadium	600,000		200,000	0	200,000	0	Accumulated Surpluses
0716/1907/0000	Bensdorp Sportsfield	800,000		122,579	122,579	122,579	0	Accumulated Surpluses
0716/1908/0000	Kingsley Creche	300,000					0	Accumulated Surpluses
0716/1909/0000	O & M Water Purification Plant	500,000					0	Accumulated Surpluses
		16,250,000	0	379,213	179,213	503,685	0	
DEPT OF SPORTS & RECREATION PROJECTS								
0717/1667/0000	Sports Grant -2010 Soccer Academy	5,963,000	23,912,066		2,221,581	7,803,492	-7,803,492	Dept of Sports & recreation
0717/1657/0000	Infrastructure-Sport & recreational facilities						0	Dept of Sports & recreation
		5,963,000	23,912,066	0	2,221,581	7,803,492	-7,803,492	
MIG GRANT FUNDING PROJECTS								
0718/1687/0000	Inverness Sanitation	800,000			81,632	430,348	-430,348	DPLG -Dora Allocation
0718/1684/0000	Rural Roads					2,729	-2,729	DPLG -Dora Allocation
0718/1685/0000	Kwamdakane Centre	0					0	DPLG -Dora Allocation
0718/1673/0000	PMU	0					0	DPLG -Dora Allocation
0718/1688/0000	Buffalo Flats Water Supply Scheme Phase 1				76,908	87,947	-87,947	DPLG -Dora Allocation
0718/1694/0000	Buffalo Flats Water Supply Scheme Ph	17,627,160			1,383,452	7,502,471	-7,502,471	DPLG -Dora Allocation
0718/1696/0000	Buffalo Flats Water Supply Scheme Ph	5,241,000			88,606	563,942	-563,942	DPLG -Dora Allocation
0718/1685/0000	Rural Multi Purpose Centre Phase Two						0	DPLG -Dora Allocation
0718/1697/0000	Buffalo Flats Sanitation	6,970,840	3,452,508	12,900,000			12,900,000	DPLG -Dora Allocation

AMAJUBA DISTRICT MUNICIPALITY



MONTHLY REPORTING

CAPITAL EXPENDITURE FOR PERIOD ENDING 31 DECEMBER 2009

VOTE NUMBER	VOTE_DESCRIPTION	2009/2010	2009/2010	2009/2010	2009/2010	2009/2010	2009/2010	SOURCE OF FUNDING
		NEW IDP	ROLL-OVERS	RECEIVED YTD	MTD ACTUAL	YTD ACTUAL	BALANCE	
		BUDGET	ACTUAL	DEC 2009	DEC 2009	DEC 2009	DEC 2009	
		30,639,000	3,452,508	12,900,000	1,630,598	8,587,436	4,312,564	
<u>DWAF PROJECTS</u>								
0719/9999/0000	Backlogs in Water and Sanitation at s	2,250,000	2,194,950				2,194,950	DEPT OF WATER AFFAIRS
0719/0000/0000	Emanlangeni Bulk Water Supply	12,919,000	6,606,904	2,128,300		421,570	8,313,634	DEPT OF WATER AFFAIRS
0719/1715/0000	Emanlangeni Feasibility Study		326,377			340,898	-14,521	
		15,169,000	9,128,230	2,128,300	0	762,468	10,494,062	
TOTAL IDP PROJECTS ENGINEERING		68,771,000	36,492,804	15,407,513	4,031,393	17,657,081	7,003,134	
<u>OPERATING CAPITAL</u>								
0100/6301/0000	Office Furniture & Equipment	20,000	0	4,839	0	4,839	15,161	Accumulated Surplus
0110/6301/0000	Office Furniture & Equipment	120,000	0				120,000	Accumulated Surplus
0120/6301/0000	Office Furniture & Equipment	132,000	0	15,145		15,145	116,855	Accumulated Surplus
0751/6303/0000	Buildings Renovations	9,800,000		740,093	0	740,093	9,059,907	Accumulated Surplus
0753/6301/0000	Office Furniture & Equipment	100,000	0	23,131	0	23,131	76,869	Accumulated Surplus
0753/6301/0000	Motor Vechicle	500,000		565,468		565,468	-65,468	Accumulated Surplus
0752/6301/0000	Office Furniture & Equipment	80,000	0				80,000	Accumulated Surplus
0754/6301/0000	Office Furniture & Equipment	60,000	0	14,066		14,066	45,934	Accumulated Surplus
0754/6301/0000	Plant Equipment	200,000					200,000	Accumulated Surplus
0755/6301/0000	Office Furniture & Equipment	30,000		329		329	29,671	Accumulated Surplus
0755/6302/0000	Motor Vechicle	650,000					650,000	Accumulated Surplus
0755/6304/0000	Buildings Renovations	750,000					750,000	Accumulated Surplus
0755/6305/0000	Generator	450,000					450,000	Accumulated Surplus
0755/6306/0000	Buildings Renovations PHS II	5,500,000	0	933,106		933,106	4,566,894	Accumulated Surplus
0756/6301/0000	Office Furniture & Equipment	300,000		203,466		203,466	96,534	Accumulated Surplus
0205/6301/0000	Office Furniture & Equipment	50,000	0	2,154		2,154	47,846	Accumulated Surplus
		18,742,000	0	2,501,797	0	2,501,797	16,240,203	
TOTAL CAPITAL EXPENDITURE		87,513,000	36,492,804	17,909,310	4,031,393	20,158,878	23,243,338	

AMAJUBA DISTRICT MUNICIPALITY
ROLLOVERS CONDITIONAL GRANTS AND OTHER RECEIPTS
CONDITIONAL GRANTS AND RECEIPTS AT 31 DECEMBER 2009

VOTE NUMBER	DEPARTMENT	UNSPENT BALANCE 01/07/2009	CURRENT YEARS EXPENDITURE	BALANCE AVAILABLE
ENGINEERING SERVICES				
0401/0199/0000	1. Municipal Infrastructure Grant	3,452,508		3,452,508
0403/0284/0000	4. Disaster Relief Grant/Drought Relief Grant	1,064,522		1,064,522
0403/0290/0000	5. Emandlangeni Bulk Water Supply	8,801,854		8,801,854
0401/0224/0000	3. Dannhauser & Bendorp Sports Field	577,676		577,676
0401/0201/0000	8. DWAF -Emergency Interventions	14,649		14,649
0401/0202/0000	9. WSDP Grant	980,113		980,113
0403/0228/0000	13. Inter Development Infrastructure Capacity	142,977		142,977
0403/0229/0000	14. Institute & Capacity Support Grant	469,552		469,552
0403/0267/0000	17. Disaster Relief Grant	694,579		694,579
0403/0268/0000	18. Implement of Service Delivery Grant	138,243		138,243
0403/0269/0000	19. Facilitation of Backlog Studies	59,173		59,173
0403/0282/0000	22. Emandlangeni Feasibility Study	326,377	189,104	137,273
0403/0283/0000	23. Water Conservation/Water Demand	355,146		355,146
0412/0461/0000	26. Inkululeko Yompakathi Trust	1,124		1,124
0413/0481/0000	27. Amathungwa Trust Fund	63,486		63,486
		17,141,979	189,104	16,952,875
PLANNING & DEVELOPMENT				
0403/0271/0000	1. District Information Management System(DIMMS)	43,442		43,442
0403/0287/0000	4. Spatial Development	500,000		500,000
0403/0288/0000	5. Development Administration	500,000		500,000
0403/0286/0000	6. Shared Services -GIS	750,000		750,000
0403/0289/0000	7. District Informations System -MIG Intergration	1,000,000		1,000,000
0401/0203/0000	10. Development Planning Capacity Grant	125,601		125,601
0401/0215/0000	11. GIS Support Grant	49,272		49,272
0403/0230/0000	15. Drakensberg Nodal Study	96,055		96,055
0403/0235/0000	16. KZN Hydroponics Techno Park	158,315		158,315
0419/0586/0000	1. Synergies for Water Services Development Grant-Gijima	3,606		3,606
0416/0541/0000	2. Cemetery Plan -DBSA	21,948		21,948
0401/0233/0000	3. DBSA -Tomatoe Project	162,428		162,428
		3,410,668	-	3,410,668
COMMUNITY SERVICES & DISASTER MANAGEMENT				
0403/0278/0000	20. Disaster Management Plan	235,483		235,483
0403/0279/0000	21. Disaster Management Centre	71,555	3,216	68,339
0403/0285/0000	24. Fire Fighting Services Grant	700,000		700,000
0406/0341/0000	25. Public Transport Grant	177,800		177,800
0401/0231/0000	2. 2010 Base Camp and Academy(Monte Vista)	23,912,066	7,803,492	16,108,575
		25,096,904	7,806,708	17,290,197
FINANCIAL SERVICES				
0401/0199/0000	2. Municipal Systems Improvement Grant	335,686		335,686
0403/0226/0000	12. Shared Services Grant -Shared Audit Services	417,724		417,724
0414/0501/0000	28. MAP	373,210	207,443	165,767
		1,126,620	207,443	919,177
		46,776,171	8,203,255	38,572,916

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

EXECUTIVE SUMMARY			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	51,481,312	69,807,000
0	Levy income	0	0
0	Water sales	0	8,171,620
0	Sanitation Fees	0	0
	Investment Income	532,069	7,000,000
0	Other	10,141,016	22,943,841
0		<u>62,154,398</u>	<u>107,922,461</u>
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	14,793,131	32,397,720
0	General expenses	37,977,892	70,526,883
	Depreciation	0	1,615,000
0	Repairs and maintenance	1,304,100	2,250,858
0	Capital charges	0	32,000
0	Contributions	27,744	1,100,000
0	Capital Projects	0	0
0	Gross expenditure	<u>54,102,866</u>	<u>107,922,461</u>
0	Less: Amounts charged out		0
0	Net expenditure	<u>54,102,866</u>	<u>107,922,461</u>
0	Surplus/Deficit	<u>8,051,531</u>	<u>0</u>
		(0)	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

<u>COUNCIL & EXCO-100/0000/0000</u>			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	22,283,941	29,712,000
0	Levy income	0	0
0	Water sales	0	8,171,620
0	Sanitation Fees	0	0
0	Other	10,000,000	22,651,841
0		32,283,941	60,535,461
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	1,316,498	3,722,021
0	General expenses	5,346,176	26,376,783
	Depreciation	0	450,000
0	Repairs and maintenance	19,182	10,000
0	Capital charges	0	32,000
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	6,681,856	30,590,804
0	Less: Amounts charged out	0	0
0	Net expenditure	6,681,856	30,590,804
0	Surplus/Deficit	25,602,084	29,944,657
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

MUNICIPAL MANAGER :0110/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
0	Government and Provincial grants and subsidies	0	0
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	0	0
0		0	0
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	1,168,476	3,751,137
0	General expenses	14,691,114	10,126,700
	Depreciation	0	50,000
0	Repairs and maintenance	36,024	21,080
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	15,895,614	13,948,917
0	Less: Amounts charged out	0	0
0	Net expenditure	15,895,614	13,948,917
0	Surplus/(Deficit)	(15,895,614)	(13,948,917)
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

<u>CORPORATE SERVICES-0120/0000/0000</u>			
Actual 2009 <u>R</u>		Actual 2010 <u>R</u>	Budget 2010 <u>R</u>
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	0	0
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	126,017	250,000
0		126,017	250,000
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	1,756,361	3,364,471
0	General expenses	1,339,041	3,453,000
	Depreciation	0	200,000
0	Repairs and maintenance	203,640	306,000
0	Contributions	0	300,000
0	Capital Projects	0	0
0	Gross expenditure	3,299,042	7,623,471
0	Less: Amounts charged out	0	0
0	Net expenditure	3,299,042	7,623,471
0	Surplus/Deficit	(3,173,026)	(7,373,471)
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

COMMUNITY SERVICES -0125/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	0	0
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	109	0
0		109	0
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	1,758,738	3,068,082
0	General expenses	6,384,806	5,084,000
	Depreciation	0	85,000
0	Repairs and maintenance	36,504	66,000
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	8,180,049	8,303,082
0	Less: Amounts charged out	0	0
0	Net expenditure	8,180,049	8,303,082
0	Surplus/Deficit	(8,179,940)	(8,303,082)
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

FINANCIAL SERVICES-0130/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	29,066,176	38,260,000
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Investment Income-Interest	532,069	7,000,000
0	Other	14,891	42,000
0		<u>29,613,136</u>	<u>45,302,000</u>
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	2,131,907	4,174,933
0	General expenses	2,138,127	3,262,000
	Depreciation	0	300,000
0	Repairs and maintenance	12,153	25,000
0	Capital charges	0	0
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	<u>4,282,187</u>	<u>7,761,933</u>
0	Less: Amounts charged out	0	0
0	Net expenditure	<u>4,282,187</u>	<u>7,761,933</u>
0	Surplus/Deficit	<u>25,330,949</u>	<u>37,540,067</u>
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

TECHNICAL SERVICES -0150/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	0	165,000
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	0	0
0		0	165,000
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	2,795,566	6,197,547
0	General expenses	392,779	2,388,000
	Depreciation	0	350,000
0	Repairs and maintenance	970,783	1,178,000
0	Capital charges	0	0
0	Contributions to fixed assets	14,066	0
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	4,173,194	10,113,547
0	Less: Amounts charged out	0	0
0	Net expenditure	4,173,194	10,113,547
0	Surplus/Deficit	(4,173,194)	(9,948,547)
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

TOUSONG RURAL SERVICE CENTRE-0155/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
<u>INCOME</u>			
	Government and Provincial grants and		
0	subsidies	0	0
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	0	0
<u>0</u>		<u>0</u>	<u>0</u>
<u>EXPENDITURE</u>			
0	Salaries, Wages and Allowances	292,595	537,057
0	General expenses	236,705	1,684,600
	Depreciation	0	0
0	Repairs and maintenance	1,139	171,500
0	Capital charges	0	0
0	Contributions	0	0
0	Capital Projects	0	0
<u>0</u>	Gross expenditure	<u>530,440</u>	<u>2,393,157</u>
0	Less: Amounts charged out	0	0
<u>0</u>	Net expenditure	<u>530,440</u>	<u>2,393,157</u>
<u>0</u>	Surplus/Deficit	<u>(530,440)</u>	<u>(2,393,157)</u>
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

DEVELOPMENT & PLANNING -0190/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
	<u>INCOME</u>		
	Government and Provincial grants and		
0	subsidies	131,195	1,670,000
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	0	0
0		131,195	1,670,000
	<u>EXPENDITURE</u>		
0	Salaries, Wages and Allowances	2,708,555	5,241,227
0	General expenses	4,137,492	11,276,800
	Depreciation	0	180,000
0	Repairs and maintenance	23,191	97,000
0	Capital charges	0	0
0	Contributions	0	0
0	Capital Projects	0	0
0	Gross expenditure	6,869,238	16,795,027
0	Less: Amounts charged out	0	0
0	Net expenditure	6,869,238	16,795,027
0	Surplus/Deficit	(6,738,042)	(15,125,027)
		0	0

AMAJUBA DISTRICT MUNICIPALITY
SUMMARY PER DEPARTMENT
ANALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2009

DISASTER MANGEMENT CENTRE-0205/0000/0000			
Actual 2009 R		Actual 2010 R	Budget 2010 R
<u>INCOME</u>			
	Government and Provincial grants and		
0	subsidies	0	0
0	Levy income	0	0
0	Water sales	0	0
0	Sanitation Fees	0	0
0	Other	0	0
0		0	0
<u>EXPENDITURE</u>			
0	Salaries, Wages and Allowances	864,434	2,341,245
0	General expenses	3,297,585	6,875,000
	Depreciation	0	0
0	Repairs and maintenance	1,484	376,278
0	Capital charges	0	0
0	Contributions to fixed assets	0	0
0	Contributions	27,744	800,000
0	Capital Projects	0	0
0	Gross expenditure	4,191,247	10,392,523
0	Less: Amounts charged out	0	0
0	Net expenditure	4,191,247	10,392,523
0	Surplus/Deficit	(4,191,247)	(10,392,523)
		0	0

**AMAJUBA DISTRICT MUNICIPALITY
ANALYSIS OF GRANTS AS AT 30 JUNE 2009**

GOVERNMENT GRANT ALLOCATION 2009/2010

GOVERNMENT GRANTS & SUBSIDIES - ALLOCATIONS	Current Year	
	2008/2009	2008/2009
	Original Budget	ACTUAL
	R'000	R'000
<u>National Grant Allocations²</u>		
1. Municipal Infrastructure Grant	30,639,000	12,900,000
2. Municipal Systems Improvement Grant	735,000	735,000
3. Financial Management Grant	750,000	750,000
4. Equitable Share	29,712,000	22,283,941
5. RSC Levies Replacement	36,775,000	27,581,176
6. DWAF Water Operating Subsidy	165,000	-
7. Backlogs in Clinics & School	2,250,000	-
8. Disaster Relief Grant/Drought Relief Grant	-	-
9. Emandlangeni Bulk Water Supply	12,919,000	2,128,300
Sub Total - National Grant Allocations	86,166,000	66,378,417
<u>Provincial Grant Allocations²</u>		
1. 2010 Base Camp and Academy	5,963,000	-
2. Library Services	750,000	-
3. Strategic Support-Growth Development Summit	500,000	-
4. Spatial Development	250,000	-
5. Development Administration	250,000	-
6. Shared Services -GIS	250,000	-
7. Infrastructure-Intergrated Development Capacity Building	4,010,000	-
8. Motor Vechicle Licence Fee	63,000	-
Sub Total - Provincial Grant Allocations	7,713,000	-
<u>Other Grant Allocations</u>		
1. DBSA -LED Support Grant	420,000	131,195
2. Tourism Grant-Signage		2,000,000
3. Skills -Development Levy		91,233
Sub Total - Other Grant Allocations	-	2,222,428
TOTAL GRANT ALLOCATIONS	93,879,000	68,600,845

AMAJUBA DISTRICT MUNICIPALITY

GRANT INCOME FOR PERIOD ENDING 30 JUNE 2010

FINANCIAL YEAR 2008/2009

DATE	VOTE NUMBER	NAME OF GRANT	TOTAL GRANT INCOME	TOTAL GRANT RECEIVED	RECEIVED FROM	REF NUMBER
		EQUITABLE SHARE ALLOCATION				
	0100/0000/000					
2009/07/07		EQUITABLE SHARE ALLOCATION		27,702,843.00	NATIONAL TREASURY	NPF CREDIT FNTC091880445/EQS JULY-SEPT
		FREE BASIC SERVICES	12,379,967.08			
		LEVIES REPLACEMENT	15,322,875.92			
2009/11/30		EQUITABLE SHARE ALLOCATION		22,162,274.00	NATIONAL TREASURY	NPF CREDIT FNTC093340318/EQS OCT-DEC
		FREE BASIC SERVICES	9,903,973.48			
		LEVIES REPLACEMENT	12,258,300.52			
	0100/0000/0000	WATER OPERATING SUBSIDY		0.00		
		DWAF-WATER OPERATING SUBSIDY	0.00		DEPT OF WATER AFFAIRS	
		DWAF -EMANDLANGENI BULK WATER		2,128,300.00		
2009/07/23		BULK WATER GRANT	2,128,300.00		DEPT OF WATER AFFAIRS	NPF CREDIT BASD44 NAT WATE000034007
	0718/9999/0000	MIG GRANT		12,900,000.00		
2009/07/24		MIG GRANT	2,800,000.00		DEPT PROV & LOCAL GOV	SRBFNTC092050101
2009/08/21		MIG GRANT	1,000,000.00		DEPT PROV & LOCAL GOV	SRBFNTC092330133
2009/09/30		MIG GRANT	2,900,000.00		DEPT PROV & LOCAL GOV	SRBFNTC092730276
2009/10/26		MIG GRANT	2,500,000.00		DEPT PROV & LOCAL GOV	SRBFNTC092990282
2009/11/13		MIG GRANT	2,800,000.00		DEPT PROV & LOCAL GOV	SRBFNTC0923170327
2009/12/15		MIG GRANT	900,000.00		DEPT PROV & LOCAL GOV	SRBFNTC0923170327
	0130/0000/0000	FINANCE MANAGEMENT GRANT		750,000.00		
2009/08/03		FINANCE MANAGEMENT GRANT	750,000.00		DEPT OF PROV & LOCAL GOVERNMENT	BASD05NATNAT1000022214
	0130/0000/0000	MSIG GRANT		735,000.00		
2009/11/24		MSIG GRANT	735,000.00		DEPT OF PROV & LOCAL GOVERNMENT	BASD34 NAT PROV000012939
		DEPT OF TOURISM		2,000,000.00		
2010/01/06		TOURISM SIGNAGE DEVELOPMENT	2,000,000.00		DEPT OF TOURISM	BASK20 KZN LOC DBN0
		DEVELOPMENT BANK OF SOUTH AFRICA		131,195.40		
2009/0921		LED GRANT	131,195.40			
		SKILLS DEVELOPMENT LEVY		91,232.88		
2009/08/28		SKILLS DEVELOPMENT LEVY	91,232.88		SKILLS LEVY-SETA	0766ABS082800497/03/7165008195
			68,600,845.28	68,600,845.28		

AMAJUBA DISTRICT MUNICIPALITY

CASHFLOW PROJECTIONS FOR THE YEAR ENDED 30 JUNE 2010

	ANNUAL	JULY 09- JUN 10	JULY 09- DEC 09	JULY 2009	AUG 2009	SEPT 2009	OCT 2009	NOV 2009	DEC 2009	JAN 2010	FEB 2010	MAR 2010	APR 2010	MAY 2010	JUN 2010
	BUDGET	YTD PROJECTED	YTD ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Opening Bank Balance	15,747,452	15,747,452	15,747,452	15,747,452	15,855,541	6,814,244	4,802,900	4,419,935	26,028,122	9,014,260	9,014,260	9,014,260	9,014,260	9,014,260	9,014,260
Less: Cash Outflows	195,435,461	218,089,309	120,371,579	44,131,796	10,975,488	15,152,057	17,961,874	14,160,391	17,989,973	16,286,288	16,286,288	16,286,288	16,286,288	16,286,288	16,286,288
Salaries, Wages & Allowances	32,397,720	31,097,525	14,898,665	1,991,279	2,489,781	2,300,391	2,305,565	3,506,084	2,305,565	2,699,810	2,699,810	2,699,810	2,699,810	2,699,810	2,699,810
Depreciation	1,615,000	935,146	127,646	-	-	-	-	127,646	-	134,583	134,583	134,583	134,583	134,583	134,583
Repairs & Maintenance	2,250,858	2,558,055	1,432,626	26,744	160,552	101,274	572,028	-	572,028	187,572	187,572	187,572	187,572	187,572	187,572
Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Cost -Interest -External	32,000	16,000	-	-	-	-	-	-	-	2,667	2,667	2,667	2,667	2,667	2,667
General Costs	70,526,883	69,429,228	34,165,786	976,876	4,457,599	5,338,103	8,194,366	7,004,476	8,194,366	5,877,240	5,877,240	5,877,240	5,877,240	5,877,240	5,877,240
Capital Costs-Internal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Ex-Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	1,100,000	553,335	3,335	-	-	-	-	3,335	-	91,667	91,667	91,667	91,667	91,667	91,667
Add:															
Accruals	-	11,742,579	11,742,579	10,308,743	1,433,836	-	-	-	-	-	-	-	-	-	-
CMIP Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uthukela Water WSP Agreement	-	3,236,589	3,236,589	-	-	1,706,911	1,529,678	-	-	-	-	-	-	-	-
MIG Capital Payments	30,639,000	23,745,172	8,425,672	199,362	1,482,400	1,794,828	1,630,598	1,687,885	1,630,598	2,553,250	2,553,250	2,553,250	2,553,250	2,553,250	2,553,250
Library Services	750,000	375,000	-	-	-	-	-	-	-	62,500	62,500	62,500	62,500	62,500	62,500
Suspense Payments	-	5,522,371	5,522,371	375,856	-2,091,327	1,628,710	1,182,982	1,360,316	3,065,834	-	-	-	-	-	-
IDP Projects(Infrastructure)Own	16,250,000	10,525,795	2,400,795	-	-	-	179,213	-	2,221,581	1,354,167	1,354,167	1,354,167	1,354,167	1,354,167	1,354,167
Dept of Sports Projects	5,963,000	7,704,131	4,722,631	206,379	1,501,775	792,895	2,221,581	-	-	496,917	496,917	496,917	496,917	496,917	496,917
Grant Funding Projects(Roll-Overs)	-	399,763	399,763	-	95,737	181,756	122,270	-	-	-	-	-	-	-	-
DWAF Projects	15,169,000	8,006,070	421,570	97,038	710,338	324,532	-	-	-	1,264,083	1,264,083	1,264,083	1,264,083	1,264,083	1,264,083
Municipal Assets	18,742,000	10,629,847	1,258,847	46,557	718,050	-	23,592	470,649	-	1,561,833	1,561,833	1,561,833	1,561,833	1,561,833	1,561,833
Cap Ex-Loan Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Inputs	-	1,612,704	1,612,704	-	630,047	982,657	-	-	-	-	-	-	-	-	-
Investments Made	-	30,000,000	30,000,000	30,000,000	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	-179,688,009	-202,341,858	-104,624,127	-28,384,345	4,880,054	-8,337,814	-13,158,974	-9,740,456	8,038,149	-7,272,028	-7,272,028	-7,272,028	-7,272,028	-7,272,028	-7,272,028
Add Cash Inflows															
Levy Income(Prior Periods)	-	5,140	5,140	342	2,000	-	2,798	-	-	-	-	-	-	-	-
Equitable Share -Free Basic Services	29,712,000	37,139,941	22,283,941	12,379,967	-	-	-	9,903,973	-	2,476,000	2,476,000	2,476,000	2,476,000	2,476,000	2,476,000
Equitable Share Levy Replacement	36,775,000	45,968,676	27,581,176	15,322,876	-	-	-	12,258,301	-	3,064,583	3,064,583	3,064,583	3,064,583	3,064,583	3,064,583
Mig Grant Income	30,639,000	28,219,500	12,900,000	2,800,000	1,000,000	2,900,000	2,500,000	2,800,000	900,000	2,553,250	2,553,250	2,553,250	2,553,250	2,553,250	2,553,250
Sport Grant Income	5,963,000	2,981,500	-	-	-	-	-	-	-	496,917	496,917	496,917	496,917	496,917	496,917
Water Sales	8,171,620	4,085,810	-	-	-	-	-	-	-	680,968	680,968	680,968	680,968	680,968	680,968
Grants & subsidies	4,070,000	3,651,195	1,616,195	-	750,000	131,195	-	735,000	-	339,167	339,167	339,167	339,167	339,167	339,167
Roll-Over Grants-Transfers from reserv	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer fro CDF/Accumalted Surplus(O	22,651,841	11,325,921	-	-	-	-	-	-	-	1,887,653	1,887,653	1,887,653	1,887,653	1,887,653	1,887,653
DWAF Grant	15,169,000	9,712,800	2,128,300	2,128,300	-	-	-	-	-	1,264,083	1,264,083	1,264,083	1,264,083	1,264,083	1,264,083
Interest Received	7,000,000	4,029,555	529,555	92,634	160,283	98,056	57,534	63,514	57,534	583,333	583,333	583,333	583,333	583,333	583,333
Sundry Income	292,000	264,071	118,071	39,758	21,907	11,462	18,577	7,790	18,577	24,333	24,333	24,333	24,333	24,333	24,333
Vat Outputs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution from Acc Surplus -Capex	34,992,000	17,496,000	-	-	-	-	-	-	-	2,916,000	2,916,000	2,916,000	2,916,000	2,916,000	2,916,000
Vat Refunds	-	11,476,009	11,476,009	11,476,009	-	-	-	-	-	-	-	-	-	-	-
Investment Withdrawn	-	35,000,000	35,000,000	-	-	-	10,000,000	15,000,000	10,000,000	-	-	-	-	-	-
Levy Income -Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	195,435,461	211,356,118	113,638,387	44,239,886	1,934,190	13,140,713	17,578,909	35,768,578	976,111	16,286,288	16,286,288	16,286,288	16,286,288	16,286,288	16,286,288
Closing Cashbook Balance	15,747,452	9,014,260	9,014,260	15,855,541	6,814,244	4,802,900	4,419,935	26,028,122	9,014,260	9,014,260	9,014,260	9,014,260	9,014,260	9,014,260	9,014,260
Closing Bank Statement Balance		9,014,260	9,014,260	15,855,541	6,814,244	4,802,900	4,419,935	26,028,122	9,014,260						

**AMAJUBA DISTRICT MUNICIPALITY
HALF YEARLY FINANCIAL ASSESSMENT**

REPORT OF THE CHIEF FINANCIAL OFFICER

2. OPERATING RESULTS

Details of the operating results per segmental classification of expenditure are included in Appendix A

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
Income					
Opening Surplus	-	64,655,516	0%		
Operating revenue for the the year	62,154,398	148,024,186	42%	107,922,461	58%
Appropriations for the year	-	-6,611,694	0%		
Sub-total	62,154,398	206,068,008	30%	107,922,461	58%
Expenditure					
Operating Expenditure for the year	54,102,866	125,395,710	43%	107,922,461	50%
Closing Surplus/deficit	8,051,531	80,672,298	10%	-	
Sub-total	62,154,397	206,068,008	30%	107,922,461	58%

2.1 General Services

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
Revenue	62,154,398	148,024,186	42%	107,922,461	58%
Expenditure	54,102,866	125,395,710	43%	107,922,461	50%
Surplus/(Deficit)	8,051,531	22,628,476	36%	-	0.0%
Surplus as percentage of total income	13%	15%	85%		0%

3. FINANCING OF CAPITAL EXPENDITURE

The expenditure on Property, Plant and Equipment during the year amounted to R20,158,878

The capital expenditure of R20,158,878 was financed as follows:

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
Capital Replacement Reserve	3,005,482	1,869,718	161%	34,992,000	9%
External Loans	-	-			
Finance leases	-	-			
Grants and subsidies	17,153,396	19,109,883	0%	52,521,000	33%
	20,158,878	20,979,601	96%	87,513,000	23%

**AMAJUBA DISTRICT MUNICIPALITY
HALF YEARLY FINANCIAL ASSESSMENT**

REPORT OF THE CHIEF FINANCIAL OFFICER

4. RECONCILIATION OF BUDGET TO ACTUAL

4.1 OPERATIONAL BUDGET

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
REVENUE					
Service Charges	-	5,646,848	0%	8,171,620	0%
Interest Earned - External Investments	532,069	13,486,665	4%	7,000,000	8%
Government Grants and Subsidies-Operating	51,481,312	60,954,079	84%	69,807,000	74%
Other Income	10,141,016	9,295,106	109%	22,943,841	44%
Operating Projects Government Grants	-	39,531,605	0%	-	0%
Government Grants - Property, Plant & Equipment	-	19,109,883	0%	-	0%
Sub-total	62,154,398	148,024,186	42%	107,922,461	58%
EXPENDITURE					
Employee Related Costs	13,476,632	21,072,677	64%	32,397,720	42%
Remuneration of Councillors	1,316,498	2,689,502	49%	3,722,021	35%
Depreciation	-	2,631,812	0%	1,615,000	0%
Repairs and Maintenance	1,304,100	1,481,494	88%	2,250,858	58%
Interest Paid	-	30,788	0%	32,000	0%
General Expenses - Other	38,005,636	57,941,841	66%	71,626,883	53%
Loss on disposal of Property, Plant and Equipment	-	15,991	0%	-	0%
Government Grs -Operating Projects	-	39,531,605	0%	-	0%
Sub-total	54,102,866	125,395,710	43%	111,644,482	48%
Closing Surpluses/deficit	8,051,531	22,628,476	36%	-3,722,021	0%

4.2 CAPITAL BUDGET

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
CAPITAL BUDGET					
Executive and Council	4,839	78,649	6%	20,000	24%
Municipal Manager	-	189,455	0%	120,000	0%
Corporate Services/Gijima	755,238	309,165	244%	9,932,000	8%
Community Services	8,392,090	17,076,852	49%	7,313,000	115%
Financial Services	-	121,111	0%	80,000	0%
Engineering Services	9,867,655	3,117,169	317%	62,318,000	16%
Planning & Development Services	203,466	69,605	292%	300,000	68%
Disaster Management/Tousong	935,589	17,595	0%	7,430,000	13%
Sub-total	20,158,878	20,979,601	96%	87,513,000	23%

**AMAJUBA DISTRICT MUNICIPALITY
HALF YEARLY FINANCIAL ASSESSMENT**

REPORT OF THE CHIEF FINANCIAL OFFICER

5.1 INVESTMENTS

	Actual 2010 as at 31 December 09	Actual 2009	Variance 2009-2010	Budget 2010	Variance Actual/Budget
	R	R	%	R	%
INVESTMENTS					
Investec 1 - 11 Years	9,361,542	9,361,542	100%	9,361,542	100%
ABSA - 32 Days Notice	1,217,296	1,189,772	102%	1,189,772	102%
Absa	13,252,342	12,921,900	103%	12,921,900	103%
Absa	23,544,221	22,840,556	103%	22,840,556	103%
Standard	7,615,943	7,615,943	100%	7,615,943	100%
Standard	5,063,426	24,444,974	21%	24,444,974	21%
Nedbank	28,748,788	22,797,915	126%	22,797,915	126%
Sub-total	88,803,559	101,172,602	88%	101,172,602	88%

AMAJUBA DISTRICT MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2009

	Note	2010 R	2009 R
NET ASSETS AND LIABILITIES			
Net Assets		111,323,724	80,672,298
Capital Replacement Reserve	2	-	-
Disaster Management Fund	3	-	-
Accumulated Surplus	14	111,323,724	80,672,298
Non-Current Liabilities		113,214	113,214
Long-Term Liabilities	5	113,214	113,214
Trust Funds	4	-	-
Non-Current Provisions		-	-
Current Liabilities		47,496,958	76,404,292
Consumer Deposits		-	-
Current Provisions	9	1,100,000	328,819
Creditors	10	-	28,796,081
Unspent Conditional Grants and Receipts	10	46,308,248	46,776,170
Vat	10	-	414,512
Current Portion of Long-Term Liabilities	5	88,710	88,710
Total Net Assets and Liabilities		158,933,896	157,189,804
ASSETS			
Non-Current Assets		64,187,616	44,028,739
Property, Plant and Equipment	6	54,646,105	34,487,228
Intangible Assets	6	179,969	179,969
Agricultural Assets	6	-	-
Investments	7	9,361,542	9,361,542
Current Assets		94,746,280	113,161,065
Other Debtors	8	6,286,997	6,286,997
VAT	8	-	-
Current Portion of Long-Term Receivables	8	-	-
Call Investment Deposits	7	79,442,017	91,811,059
Cash	19	3,006	3,006
Bank	19	9,014,260	15,060,002
Total Assets		158,933,897	157,189,804

AMAJUBA DISTRICT MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2009

ACTUAL 2009 R	Note	ACTUAL 2010 R	BUDGET 2010 R
REVENUE			
		-	-
		-	-
5,646,848		-	8,171,620
		-	-
13,486,665	13	532,069	7,000,000
		-	-
		-	-
		-	-
60,954,079		51,481,312	69,807,000
9,295,106		10,141,016	22,943,841
39,531,605		-	-
		-	-
19,109,883		-	-
		-	-
		-	-
		-	-
148,024,186		62,154,398	107,922,461
EXPENDITURE			
21,072,677		13,476,632	28,675,699
2,689,502	11	1,316,498	3,722,022
		-	-
		-	-
2,631,812		-	1,615,000
1,481,494		1,304,100	2,250,858
30,788		-	32,000
		-	-
		-	-
57,941,841		38,005,636	71,626,883
15,991		-	-
39,531,605		-	-
125,395,710		54,102,866	107,922,462
9,448,144		8,051,531	-
		-	-
9,448,144		8,051,531	-

Refer to Appendix E for the comparison with the approved budget

AMAJUBA DISTRICT MUNICIPALITY

ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 31 DECEMBER 2009

	Cost					Accumulated Depreciation				Carrying Value
	Opening Balance	Additions / Write-Ons	Work in Progress- Assets not Included	Disposals / Write-Offs	Closing Balance	Opening Balance	Additions / Write-Ons	Disposals / Write-Offs	Closing Balance	
INFRASTRUCTURE ASSETS										
Sewerage										
Water & Sanitation (General) - Water Treatment Works	-	9,867,655		-	9,867,655				-	9,867,655
	-	9,867,655		-	9,867,655				-	9,867,655
Water										
Reticulation	-			-	-				-	-
Treatment Works	-			-	-				-	-
	-			-	-				-	-
Total Infrastructure Assets	-	9,867,655		-	9,867,655				-	9,867,655
COMMUNITY ASSETS										
Buildings										
Buildings	385,438	-	-	-	385,438				-	385,438
Clinics & Hospitals	-			-	-				-	-
Community Centres	-			-	-				-	-
Fire Stations	-			-	-				-	-
Libraries	-			-	-				-	-
	385,438				385,438					385,438
Recreational Facilities										
Recreational Facilities	-			-	-				-	-
Outdoor Sports Facilities	-			-	-				-	-
	-			-	-				-	-
Total Community Assets	385,438				385,438					385,438
OTHER ASSETS										
Buildings	27,335,473	9,147,328			36,482,801					36,482,801
Office Equipment	920,822	1,143,894			2,064,716					2,064,716
Office Furniture	652,816				652,816					652,816
Emergency Equipment	-				-					-
Motor Vehicles	2,620,352				2,620,352					2,620,352
Plant & Equipment	2,572,327				2,572,327					2,572,327
	34,101,790	10,291,222			44,393,012					44,393,012
INTANGIBLE ASSETS										
Computer Software	179,969				179,969					179,969
Total Intangible Assets	179,969				179,969					179,969
AGRICULTURAL ASSETS										
Soy Bean Farms	-				-					-
Total Agricultural Assets	-				-					-
TOTAL	34,667,197	20,158,878			54,826,074					54,826,074