

FRANCES BAARD DISTRICT MUNICIPALITY



In-Year Report of the Municipality

Monthly Budget Statement

October 2012

1. PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

2. STRATEGIC OBJECTIVE

“To comply with MFMA priorities as well as MFMA implementation plan”

3. BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

(1) 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 treasury a statement in the prescribed format on the implementation of the municipality’s approved budget. The Budget and Treasury Office has met the timelines for this reporting period.

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1.1 Mayors Report

Frances Baard District Municipality developed its own reporting format and started to report on all matters prescribed in section 71 of the MFMA and continued to do so after the Budget and Reporting regulations become effective in 2009. This is however contradicting the Municipal Budget and Reporting Regulations and it becomes necessary to comply to the applicable legislation in this regard.

The prescribed format of the monthly report is very comprehensive and it is not possible to comply to the new format at once. The completion of the report will therefore be phased in over a period of four months. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

The implementation will be phased in as follows.

- | | |
|---|-----------------|
| • Table C 1 Monthly Budget Statement Summary | 31 July 2012 |
| • Table C2 Monthly Budget Statement - Financial Performance (Standard classification) | 31 July 2012 |
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| • Supporting Table SC1 Material variance explanations | 30 October 2012 |
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- Actuals and revised targets for cash receipts 31 August 2011
- Supporting Table SC12 Monthly Budget Statement
 - Capital expenditure trend 30 October 2012
- Supporting Table SC13a Monthly Budget Statement
 - Capital expenditure on new assets by asset class 31 October 2012
- Supporting Table SC13b Monthly Budget Statement
 - Capital expenditure on renewal of existing assets by asset class 31 October 2012
- Supporting Table SC13c Monthly Budget Statement
 - Expenditure on repairs and maintenance by asset class

Budget Process:

The budget process plan in respect of the 2013/14 financial year has been submitted to the Executive Mayor for approval on 25 July 2012 and has also been given to National Treasury.

Monthly Reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the month under review.

Financial Statements for the Year-ended 30 June 2012:

The Annual Financial Statements for the year ended 30 June 2012 were submitted to the Audit Committee on 30 August 2012 and to the Office of the Auditor General on 31 August 2012 for Auditing.

MFMA Implementation Oversight:

Council's progress on the implementation of the MFMA proceeds according to set targets and due dates determined for a medium capacity municipality.

A comprehensive oversight report on the progress of implementation and compliance per MFMA requirements is attached as Annexure "B" to this report.

Support to Local Municipalities:

No support was requested or offered to local Municipalities.

1.2 Council Resolutions

Council Resolutions will be included after council meetings.

1.3 Executive Summary

For this financial year, expenditure is restricted to necessary activities per approved budget & service delivery plans, operating expenditure limit approved by Council and money that we realistically expect to collect. Adequate controls are in place to ensure that overspending does not occur.

All amounts shown in the columns for “Audited Outcome” are preliminary figures until the annual audit for the 2011 / 2012 financial year has been concluded.

The implementation process of the budget will be illustrated in the tables and explanation notes that follow. The monthly reports submitted by the different Departments should give further clarity where insufficient information is available for the Department of Finance on reporting date due to the fact that this report should be handed to the Mayor on the tenth of each month.

Please refer to next page

1.4 In Year Budget Statement Tables

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M 04October									
Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,491	4,708	-	710	2,139	1,569	570	36%	3,105
Transfers recognised - operational	88,914	92,592	-	1,382	31,785	31,797	(12)	-0%	92,592
Other own revenue	840	756	-	4	49	219	(170)	-78%	798
Total Revenue (excluding capital transfers and contributions)	95,246	98,056	-	2,097	33,973	33,585	388	1%	96,495
Employee costs	33,909	42,556	-	2,948	11,620	14,185	(2,565)	-18%	40,049
Remuneration of Councillors	4,595	5,357	-	409	1,614	1,786	(172)	-10%	4,872
Depreciation & asset impairment	22,428	4,498	-	-	-	1,499	(1,499)	-100%	4,498
Finance charges	3,259	2,362	-	-	-	-	-	-	2,362
Materials and bulk purchases	2,314	4,362	-	149	433	1,454	(1,021)	-70%	3,611
Transfers and grants	26,382	45,692	-	1,959	5,000	8,453	(3,453)	-41%	45,707
Other expenditure	13,226	15,248	-	1,084	3,629	5,065	(1,436)	-28%	13,256
Total Expenditure	106,112	120,075	-	6,549	22,296	32,443	(10,146)	-31%	114,355
Surplus/(Deficit)	(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	922%	(17,860)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	922%	(17,860)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	922%	(17,860)
Capital expenditure & funds sources									
Capital expenditure	2,437	9,013	-	765	1,308	151	1,157	766%	9,013
Capital transfers recognised	42	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,395	9,013	-	765	1,308	151	1,157	766%	9,013
Total sources of capital funds	2,437	9,013	-	765	1,308	151	1,157	766%	9,013
Financial position									
Total current assets	89,440	49,924	-	-	103,365	-	-	-	47,024
Total non current assets	50,477	58,291	-	-	51,785	-	-	-	61,191
Total current liabilities	14,960	8,051	-	-	18,516	-	-	-	8,051
Total non current liabilities	34,012	23,607	-	-	34,012	-	-	-	23,607
Community wealth/Equity	90,945	76,558	-	-	102,622	-	-	-	76,558
Cash flows									
Net cash from (used) operating	16,806	(17,312)	-	(5,777)	16,039	(1,111)	17,150	-1543%	(17,312)
Net cash from (used) investing	(2,431)	(8,913)	-	(959)	(1,585)	(346)	(1,239)	358%	(8,913)
Net cash from (used) financing	(1,289)	(1,139)	-	-	-	-	-	-	(1,139)
Cash/cash equivalents at the month/year end	86,214	45,454	-	100,668	100,668	71,360	29,308	41%	58,851
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	1,423	157	147	66	73	67	426	-	2,359
Creditors Age Analysis									
Total Creditors	10,687	-	-	-	-	-	-	-	10,687

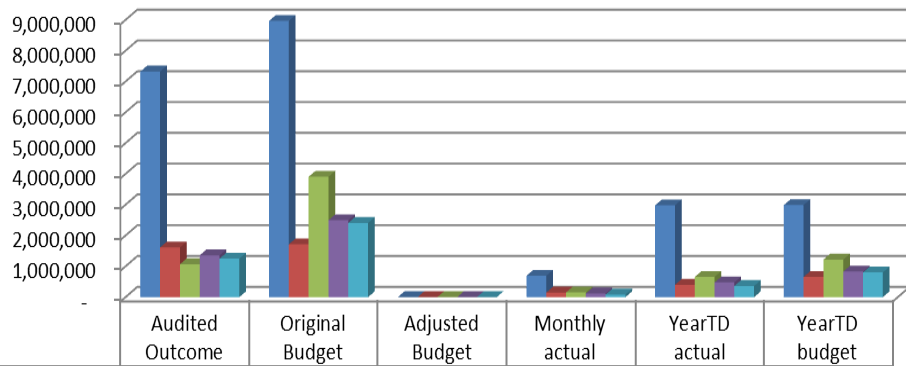
DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		76,734	83,215	-	748	30,325	28,638	1,687	6%	82,045
Executive and council		1,763	3,318	-	-	1,106	1,106	-		3,318
Budget and treasury office		74,972	79,897	-	748	29,219	27,532	1,687	6%	78,727
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3,149	1,200	-	233	885	400	485	121%	1,200
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		3,149	1,200	-	233	885	400	485	121%	1,200
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		15,363	13,641	-	1,115	2,764	4,547	(1,783)	-39%	13,250
Planning and development		10,301	9,941	-	1,034	1,670	3,547	(1,877)	-53%	9,550
Road transport		-	-	-	-	-	-	-		-
Environmental protection		5,062	3,700	-	82	1,093	1,000	93	9%	3,700
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	95,246	98,056	-	2,097	33,973	33,585	388	1%	96,495
Expenditure - Standard										
<i>Governance and administration</i>		43,298	54,868	-	3,072	12,152	18,289	(6,138)	-34%	51,430
Executive and council		12,613	19,497	-	1,199	4,879	6,499	(1,620)	-25%	17,794
Budget and treasury office		18,220	18,302	-	896	3,262	6,101	(2,839)	-47%	17,716
Corporate services		12,465	17,069	-	976	4,011	5,690	(1,678)	-29%	15,920
<i>Community and public safety</i>		6,519	9,172	-	471	2,125	2,257	(132)	-6%	8,494
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		3,352	4,584	-	236	1,239	1,528	(289)	-19%	4,713
Housing		3,168	4,588	-	234	886	729	156	21%	3,781
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		56,294	56,035	-	3,006	8,020	11,896	(3,876)	-33%	54,431
Planning and development		52,602	53,040	-	2,808	7,412	10,898	(3,485)	-32%	51,945
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3,691	2,995	-	198	608	998	(391)	-39%	2,485
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	106,112	120,075	-	6,549	22,296	32,443	(10,146)	-31%	114,355
Surplus/ (Deficit) for the year		(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	922%	(17,860)

The aim of revenue and expenditure per standard classification is to provide a breakdown of the activities of Council to specific services while the following statements will give the financial position as per Municipal vote according to the approved organogram of council.

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M04October

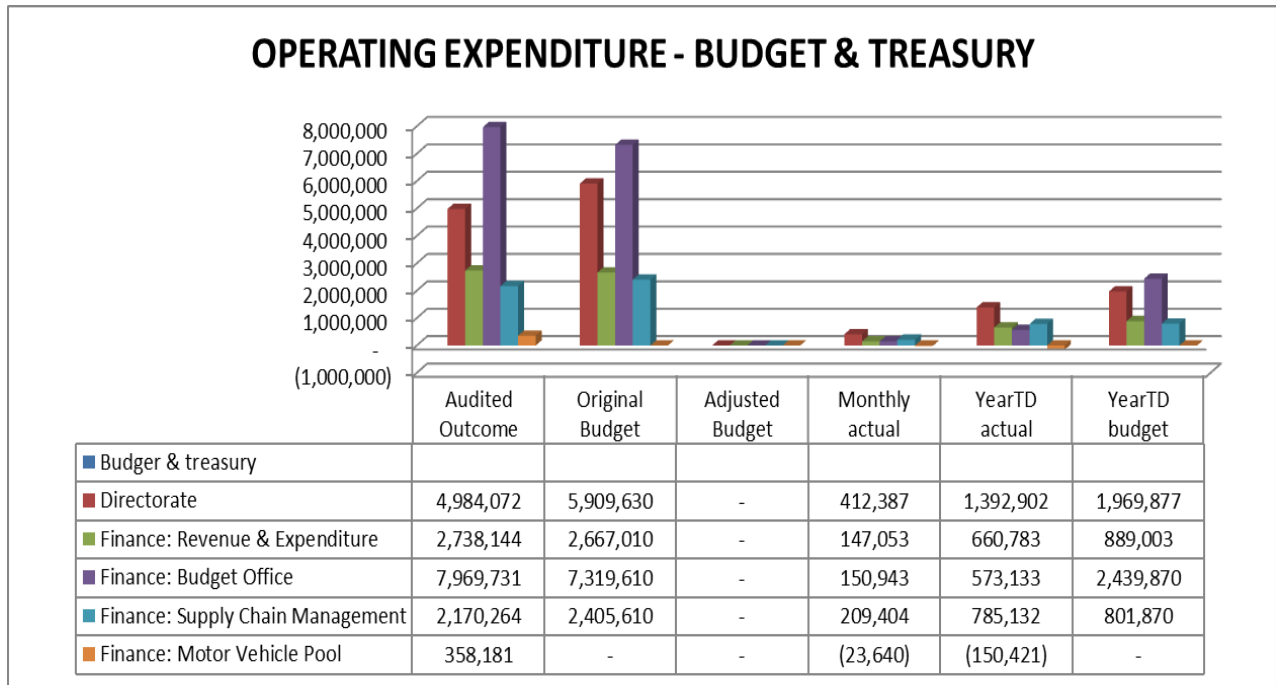
Vote Description [Insert departmental structure etc 3.]	Ref	Budget Year 2012/13								
		2011/12 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council & Executive	1	1,763	3,318	-	-	1,106	1,106	-		3,318
Vote 2 - Budget & Treasury		74,972	79,897	-	748	29,219	27,532	1,687	6.1%	78,727
Vote 3 - Corporate Services		5,062	3,700	-	82	1,093	1,000	93	9.3%	3,700
Vote 4 - Planning & Development		1,200	1,000	-	-	-	-	-		1,000
Vote 5 - Project Management & Advisory Services		12,250	10,141	-	1,267	2,555	3,947	(1,392)	-35.3%	9,750
Total Revenue by Vote	2	95,246	98,056	-	2,097	33,973	33,585	388	1.2%	96,495
Expenditure by Vote										
Vote 1 - Council & Executive	1	12,613	19,497	-	1,199	4,879	6,499	(1,620)	-24.9%	17,794
Vote 2 - Budget & Treasury		18,220	18,302	-	896	3,262	6,101	(2,839)	-46.5%	17,716
Vote 3 - Corporate Services		16,156	20,064	-	1,175	4,619	6,688	(2,069)	-30.9%	18,405
Vote 4 - Planning & Development		14,939	22,015	-	841	3,751	4,940	(1,190)	-24.1%	20,635
Vote 5 - Project Management & Advisory Services		44,182	40,197	-	2,438	5,786	8,215	(2,428)	-29.6%	39,804
Total Expenditure by Vote	2	106,112	120,075	-	6,549	22,296	32,443	(10,146)	-31.3%	114,355
Surplus/ (Deficit) for the year	2	(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	921.9%	(17,860)

OPERATING EXPENDITURE - COUNCIL & EXECUTIVE

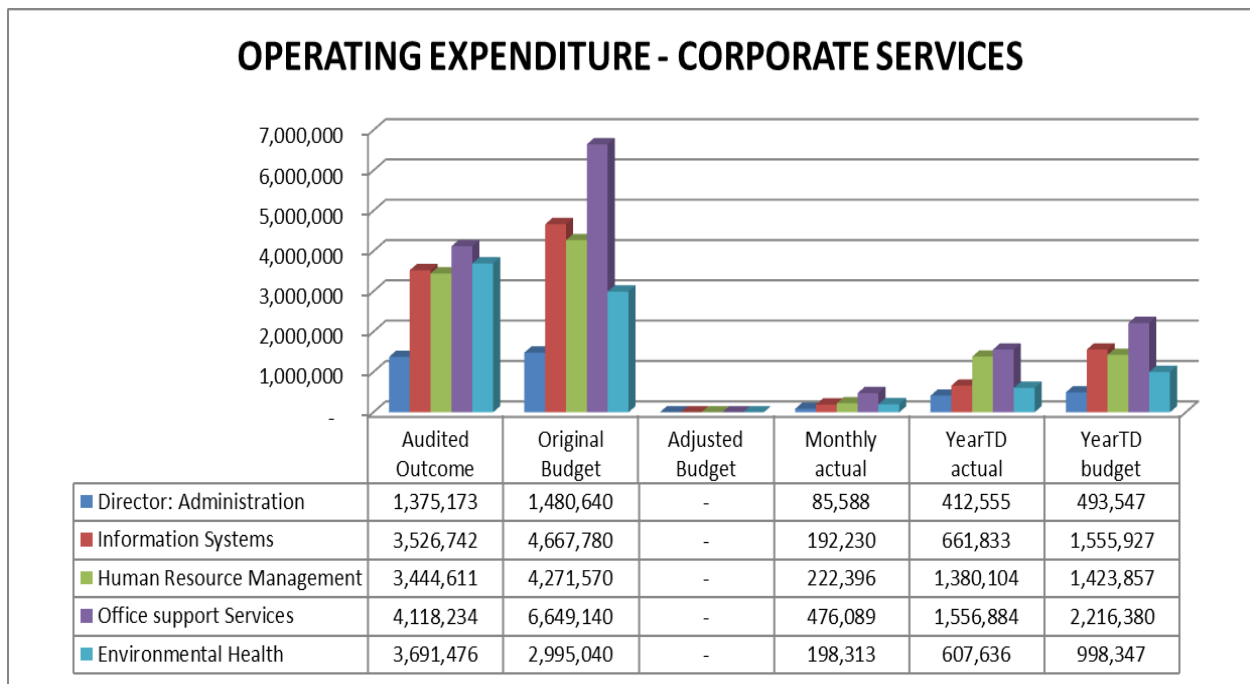


Actual operating expenditure of council & executive is less than 24.93% as compared to the year-to-date budget primarily in the areas of consultancy, repairs and maintenance, legal services, special projects and general expenses.

An approved vacant post of Municipal Manager and Manger in the office of the Municipal Manager has to be filled.

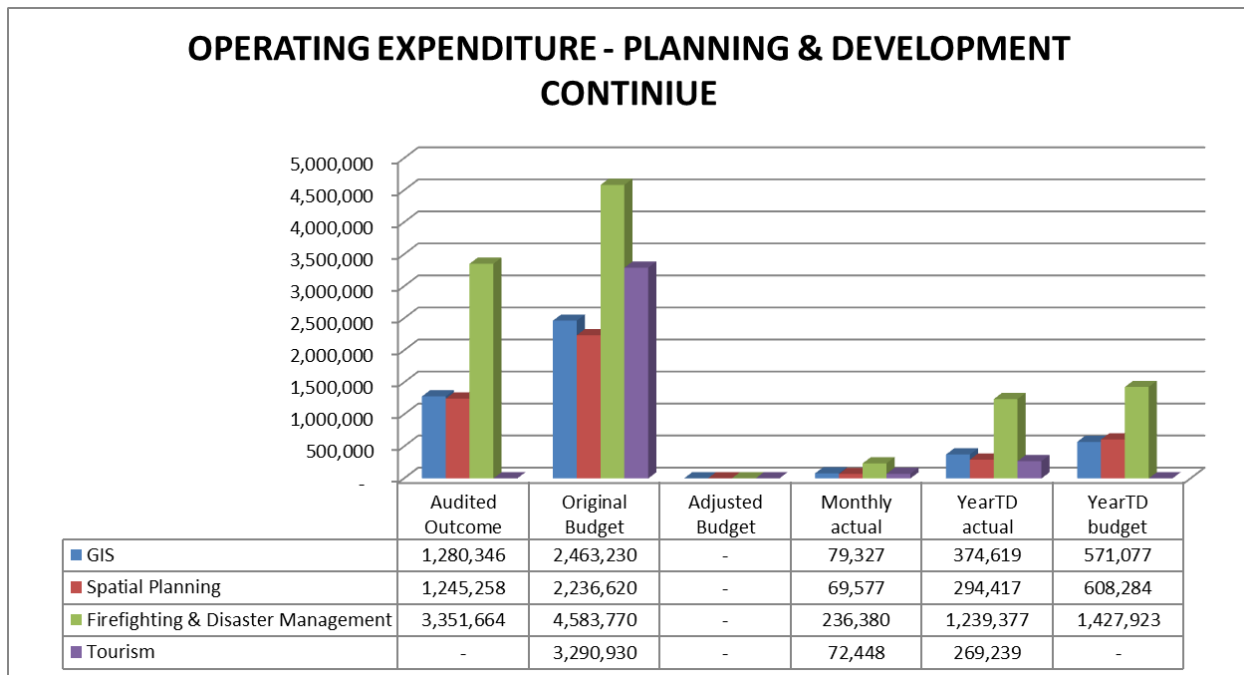
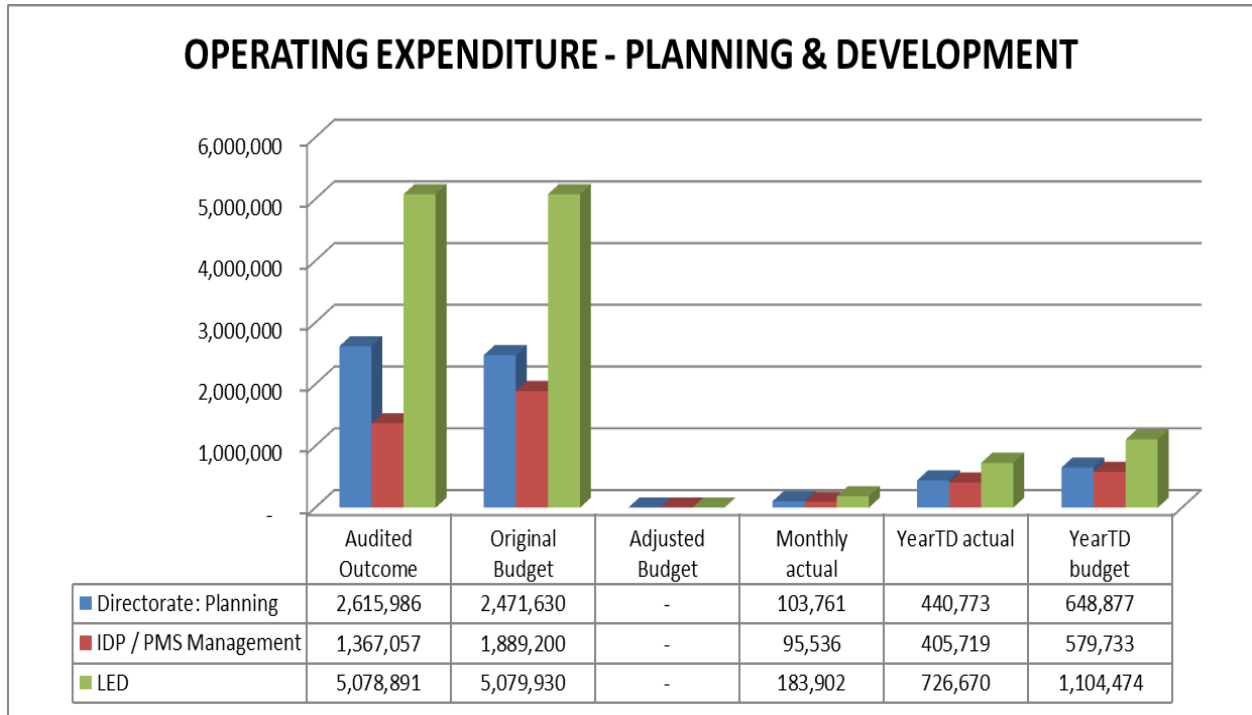


Actual operating expenditure of budget & treasury office is less than 46.54% as compared to the year-to-date budget primarily in the areas of interest on external borrowings, audit fees, consultancy, repairs and maintenance, special projects and general expenses. An approved vacant post of assistant accountant, accountant and 5x interns still has to be filled.

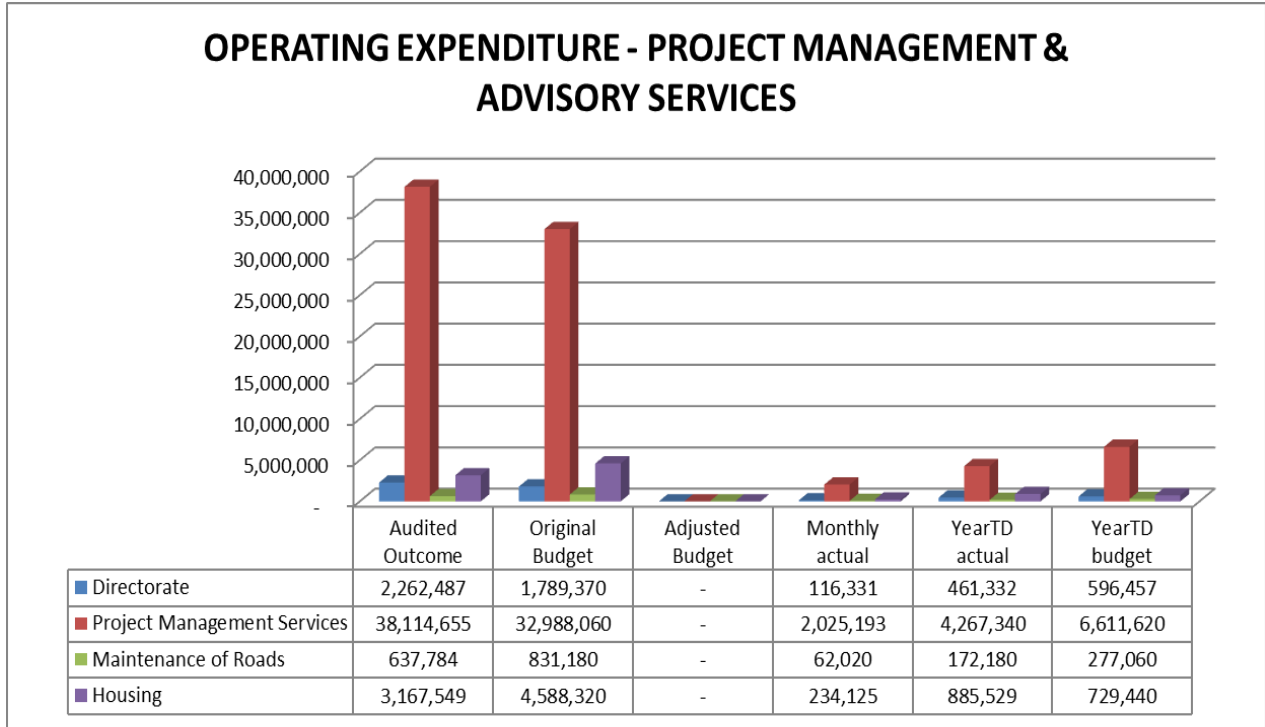


Actual operating expenditure of corporate services is less than 30.94% as compared to the year-to-date budget primarily in the areas of maintenance of computer hardware, software, printers,

networks and telephone system, consultancy, special projects, training, study bursary and general expenses.



Actual operating expenditure of planning and development is less than 55.92% as compared to the year-to-date budget primarily in the areas of maintenance of computer software, GIS Website, consultancy, special projects, and general expenses.



Actual operating expenditure of planning and development is less than 29.56% as compared to the year-to-date budget primarily in the areas of consultancy, maintenance and provision of infrastructure projects and general expenses.

Please refer to next page

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		507	632	-	6	29	211	(181)	-86%	639
Interest earned - external investments		5,491	4,708	-	710	2,139	1,569	570	36%	3,105
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		88,914	92,592	-	1,382	31,785	31,797	(12)	0%	92,592
Other revenue		333	25	-	(1)	20	8	11	140%	59
Gains on disposal of PPE		-	100	-	-	-	-	-	-	100
Total Revenue (excluding capital transfers and contributions)		95,246	98,056	-	2,097	33,973	33,585	388	1%	96,495
Expenditure By Type										
Employee related costs		33,909	42,556	-	2,948	11,620	14,185	(2,565)	-18%	40,049
Remuneration of councillors		4,595	5,357	-	409	1,614	1,786	(172)	-10%	4,872
Debt impairment		-	3	-	-	-	-	-	-	3
Depreciation & asset impairment		22,428	4,498	-	-	-	1,499	(1,499)	-100%	4,498
Finance charges		3,259	2,362	-	-	-	-	-	-	2,362
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		2,314	4,362	-	149	433	1,454	(1,021)	-70%	3,611
Contracted services		2,512	-	-	-	-	-	-	-	-
Transfers and grants		26,382	45,692	-	1,959	5,000	8,453	(3,453)	-41%	45,707
Other expenditure		10,120	15,195	-	1,084	3,629	5,065	(1,436)	-28%	13,203
Loss on disposal of PPE		594	50	-	-	-	-	-	-	50
Total Expenditure		106,112	120,075	-	6,549	22,296	32,443	(10,146)	-31%	114,355
Surplus/(Deficit)		(10,866)	(22,019)	-	(4,452)	11,677	1,143	10,534	0	(17,860)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(10,866)	(22,019)	-	(4,452)	11,677	1,143			(17,860)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(10,866)	(22,019)	-	(4,452)	11,677	1,143			(17,860)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(10,866)	(22,019)	-	(4,452)	11,677	1,143			(17,860)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(10,866)	(22,019)	-	(4,452)	11,677	1,143			(17,860)

Remuneration: The positive variance on budgeted remuneration is due mainly to the budgeted number of vacancies on the staff structure not filled accordingly.

Depreciation: The actual depreciation reflected for the financial year is based on true transaction and acquisition date of asset.

Assets are depreciated in accordance with GRAP / GAMAP guidelines per asset type and calculated on cost, using the straight line method over the estimated useful life of assets. Asset acquisitions are included in the capital budget and are depreciated as the year progresses.

Repairs and Maintenance: Apart from standard service contracts, planned or expected maintenance costs incurred during this financial year are mainly in the area of computer software licenses renewal.

Grants and Subsidies: All project payments, whether capital infrastructure or community development in nature, whether funded internally or externally, are included.

Projects that were not completed during the previous year-end have been rolled over to the new financial year for completion from the accumulated surplus / deficit or applicable unspent grant funding accounts.

Progress on actual expenditure on infrastructure and development projects, in comparison with the budget, is:

Please refer to next page

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04October										
Vote Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Example 1		-	-	-	-	-	-	-	-	-
Vote 2 - Example 2		-	-	-	-	-	-	-	-	-
Vote 3 - Example 3		-	-	-	-	-	-	-	-	-
Vote 4 - Example 4		-	-	-	-	-	-	-	-	-
Vote 5 - Example 5		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Example 1		138	127	-	-	0	60	(60)	-100%	127
Vote 2 - Example 2		295	1,826	-	-	4	24	(20)	-84%	1,826
Vote 3 - Example 3		648	1,412	-	12	30	15	15	103%	1,412
Vote 4 - Example 4		49	4,794	-	753	1,221	27	1,194	4421%	4,794
Vote 5 - Example 5		1,307	855	-	1	53	25	28	111%	855
Total Capital single-year expenditure	4	2,437	9,013	-	765	1,308	151	1,157	766%	9,013
Total Capital Expenditure		2,437	9,013	-	765	1,308	151	1,157	766%	9,013
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		1,081	3,362	-	12	35	99	(64)	-65%	3,362
Executive and council		138	127	-	-	0	60	(60)	-100%	127
Budget and treasury office		295	1,826	-	-	4	24	(20)	-84%	1,826
Corporate services		648	1,409	-	12	30	15	15	103%	1,409
<i>Community and public safety</i>		43	5,315	-	754	1,186	5	1,181	23621%	5,315
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1	4,672	-	753	1,133	-	1,133	#DIV/0!	4,672
Housing		42	643	-	1	53	5	48	957%	643
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,313	337	-	-	88	47	41	86%	337
Planning and development		1,313	334	-	-	88	47	41	86%	334
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	3	-	-	-	-	-	-	3
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	2,437	9,013	-	765	1,308	151	1,157	766%	9,013
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		42	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		42	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2,395	9,013	-	765	1,308	151	1,157	766%	9,013
Total Capital Funding		2,437	9,013	-	765	1,308	151	1,157	766%	9,013

ASSET AND RISK MANAGEMENT**Insurance:**

All Council assets are adequately insured with Lateral Unison for a period of three (3) years period. The insurance portfolio / costing was reviewed and implemented in July 2012.

Asset Inventory:

TAT I-Chain Asset Management System has been implemented. The next asset stock take is scheduled for the last week of October 2012 as per requirement of Councils' Asset Management Policy.

Information Backup:

All shared data on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system. The implementation and use of the new "e-Venus" financial system has started on 1 July 2009 with minor hiccups, but the problems identified are being attended to. A daily backup is done as well as a day end procedure to integrate the day's transactions. On the last working day of each month a monthly calendar and financial (a few days after month end to accommodate financial transactions pertaining to the month closed) backup and integration including closing of votes and opening thereof in the new month is done.

The Blueprint System contract has been terminated as it was not fully utilized as expected.

Motor Vehicles - Utilization Statistics:

Council operates a pool of 20 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for October 2012 is as follows:

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Year End Km Reading	Current Km Reading	YTD Utility
1	Mercedes Benz	Council	2006	FBDM 1 NC	180 000	9/30/2013	144,741	178,229	33,488
2	Citi Golf	Pool	2005	BSM 014 NC	90,000	4/30/2013	84,222	86,901	2,679
3	Mazda Drifter D/Cab	Pool	2005	BSM 137 NC	210,000	4/30/2013	202,504	208,884	6,380
4	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	75,000	9/30/2013	50,031	63,593	13,562
5	Chevrolet Opel Corsa	Disaster Management	2010	CBY 227 NC	60,000	9/30/2013	26,446	32,763	6,317
6	Chevrolet Captiva	Pool	2011	CDM 296 NC	45,000	11/30/2013	20,388	30,676	10,288
7	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	165,000	7/31/2013	156,944	163,051	6,107
8	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	165,000	4/30/2013	148,190	155,916	7,726
9	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	120,000	4/30/2013	100,571	106,765	6,194
10	Toyota Corolla	Pool	2009	BZP 439 NC	90,000	9/30/2013	73,235	83,806	10,571
11	Toyota Corolla	Pool	2009	BZP 440 NC	75,000	9/30/2013	63,210	65,709	2,499
12	Toyota Condor	Tourism Centre	2001	BLR 461 NC	200,000	6/30/2013	191,842	196,136	4,294
13	Isuzu 2.4	Housing	2009	CBD 761 NC	75,000	2013/02/29	32,138	68,647	36,509
14	Toyota Corolla	Pool	2008	BXL 799 NC	135,000	2013/02/29	116,888	126,419	9,531
15	Nissan LDV	Community Development	2006	BVC 831 NC	120000	7/31/2013	117,594	119,918	2,324
16	Ford Bantam	Finance	2004	BRD 836 NC	90000	1/31/2013	81,748	82,408	660
17	Toyota Hilux	PMU	2004	BRF 837 NC	130000	2013/02/29	120,075	122,750	2,675
18	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	30000	9/30/2013	13,525	16,186	2,661
19	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	30000	9/30/2013	1,703	15,359	13,656
20	Toyota Condor	PIMSS Centre	2002	BMT 978 NC	180000	2013/02/29	159,725	166,083	6,358
YEAR TO DATE UTILITY - FULL FLEET									184,479

Motor Vehicle Operating Cost:

The actual operating costs of Council motor vehicles incurred for the year to date as required in terms of the newly adopted motor vehicle fleet policy are set out below:

<i>VEHICLE OPERATING COST</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>VARIANCE</i>	<i>VAR %</i>
Depreciation: Motor Vehicles	-	183,333	(183,333)	-100.00%
Insurance	10,058	19,250	(9,192)	-47.75%
MV Administration Levy	6,243	6,667	(424)	-6.36%
Fuel	131,563	166,667	(35,103)	-21.06%
Licence	4,140	4,217	(77)	-1.82%
Repairs and Maintenance	29,793	33,333	(3,540)	-10.62%
Tyres	3,188	21,000	(17,812)	-84.82%
TOTAL	184,985	434,467	(249,482)	-57.42%

Motor Vehicle Damage Report:

Toyota Corolla, registration number BZP 440 NC has been taken in for repairs. The estimated value of the repairs is +-R44 000 which will be covered from Council's insurance.

The right mirror of Chevrolet Cruze registration number CBY 226 NC was damaged due to a minor accident on the N14 road from Hartswater to Carletonville. The incident has been reported to the asset management unit and the insurance company.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M04October

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2,714	454		1,668	454
Call investment deposits		83,500	47,800		99,000	44,900
Consumer debtors		-	-		-	-
Other debtors		2,876	1,300		2,359	1,300
Current portion of long-term receivables		-	-		-	-
Inventory		350	370		339	370
Total current assets		89,440	49,924	-	103,365	47,024
Non current assets						
Long-term receivables		-	-		-	-
Investments		2,900	-		2,900	2,900
Investment property		-	-		-	-
Investments in Associate		-	-		-	-
Property, plant and equipment		46,627	58,291		47,935	58,291
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		950	-		950	-
Other non-current assets		-	-		-	-
Total non current assets		50,477	58,291	-	51,785	61,191
TOTAL ASSETS		139,917	108,216	-	155,150	108,216
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		1,333	1,444		1,333	1,444
Consumer deposits		-	-		-	-
Trade and other payables		7,603	1,778		10,687	1,778
Provisions		6,024	4,828		6,496	4,828
Total current liabilities		14,960	8,051	-	18,516	8,051
Non current liabilities						
Borrowing		11,486	10,058		11,486	10,058
Provisions		22,526	13,549		22,526	13,549
Total non current liabilities		34,012	23,607	-	34,012	23,607
TOTAL LIABILITIES		48,972	31,657	-	52,528	31,657
NET ASSETS	2	90,945	76,558	-	102,622	76,558
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		64,179	66,176		75,856	66,176
Reserves		26,766	10,382		26,766	10,382
TOTAL COMMUNITY WEALTH/EQUITY	2	90,945	76,558	-	102,622	76,558

Internal Provisions:

Council has internal liabilities related to personnel bonuses, performance bonuses, leave, post-employment health care, pension and long service awards provisions. These liabilities are adequately provided for and are included under Provisions in the Statement of Financial Position. Provisions are properly backed by cash reserves where applicable.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		1,652	668	-	662	2,688	235	2,453	1043%	668
Government - operating		86,365	92,592	-	-	39,517	24,548	14,969	61%	92,592
Government - capital		-	-	-	-	-	-	-	-	-
Interest		5,491	4,708	-	710	2,049	1,488	561	38%	4,708
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(48,823)	(67,226)	-	(4,915)	(18,965)	(20,479)	(1,515)	7%	(67,226)
Finance charges		(1,516)	(2,362)	-	-	-	-	-	-	(2,362)
Transfers and Grants		(26,364)	(45,692)	-	(2,234)	(9,251)	(6,903)	2,348	-34%	(45,692)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16,806	(17,312)	-	(5,777)	16,039	(1,111)	17,150	-1543%	(17,312)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	100	-	-	-	-	-	-	100
Decrease (Increase) in non-current debtors		6	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(2,437)	(9,013)	-	(959)	(1,585)	(346)	1,239	-358%	(9,013)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2,431)	(8,913)	-	(959)	(1,585)	(346)	1,239	-358%	(8,913)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1,289)	(1,139)	-	-	-	-	-	-	(1,139)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,289)	(1,139)	-	-	-	-	-	-	(1,139)
NET INCREASE/ (DECREASE) IN CASH HELD		13,086	(27,364)	-	(6,735)	14,453	(1,457)			(27,364)
Cash/cash equivalents at beginning:		73,128	72,817	-	107,403	86,214	72,817			86,214
Cash/cash equivalents at month/year end:		86,214	45,454	-	100,668	100,668	71,360			58,851

Cash flow for the period ended 31 October 2012 reflects a positive amount of R14.4m as a result of receiving Equitable Share Grant in advance for third quarter ending 30 October 2012.

2 Supporting Documentation

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M04October				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Rental of facilities and equipment	-86.09%	Rental of grader to municipalities did not pick up as fast as expected regarding maintenance of roads	None - projects will pick up as the year progresses.
	Interest earned - external investments	36.32%	Interest earned is more than expected	Might be adjusted in adjustment budget
2	<u>Expenditure By Type</u>			
	Salaries	-18.08%	Vacant Posts: Municipal Manager; Manager in office of the MM; Accountant - Budget Office; Assistant Accountant Budget Office. Vacancies of new posts at housing unit.	Will be filled shortly
	Depreciation	-100.00%	No depreciation runs has been done for new financial year	Will be done as soon as audit is completed
	Other Materials	-70.23%	All maintenance projects not yet implemented. FBDM don't have infrastructure assets to maintain	Maintenance programmes will pick up as the financial year picks up momentum
	Transfers and grants	-40.85%	Most projects are in the planning phases and expenditure will gain momentum as the financial year progress.	
	Other expenditure	-28.34%	Underspending occurred on payment of municipal services, audit fees and motor vehicle usage.	Expenditure will pick up as the year progress
3	<u>Capital Expenditure</u>			
	Capital expenditure	766.26%	Expenditure on capital projects will pick up as the year Progress	None
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04October

Description of financial indicator	Basis of calculation	Ref	2011/12	Budget Year 2012/13			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		8.2%	9.3%	0.0%	7.4%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		24.2%	5.7%	0.0%	0.0%	6.3%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.5%	17.3%	0.0%	22.9%	17.3%
Gearing	Long Term Borrowing/ Funds & Reserves		42.9%	96.9%	0.0%	42.9%	96.9%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	597.9%	620.1%	0.0%	558.2%	584.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		595.7%	599.4%	0.0%	559.3%	599.4%
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		3.0%	1.3%	0.0%	6.9%	1.3%
Longstanding Debtors Reduction Due To Recovery	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							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.6%	43.4%	0.0%	34.2%	41.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	4.4%	0.0%	0.4%	0.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		27.0%	7.0%	0.0%	0.0%	7.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		139.2%	143.6%	0.0%	164.2%	270.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04October

Description	NT Code	Budget Year 2012/13								Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200											
Electricity	1300											
Water	1400											
Sewerage / Sanitation	1500											
Refuse Removal	1600											
Housing (Rental Revenue)	1700											
Other	1900	1,423	157	147	66	73	67	426		2,359		631
Total By Revenue Source	2000	1,423	157	147	66	73	67	426		2,359		631
2011/12 - totals only		1,352	149	140	62	69	64	405		2,241		600
Debtors Age Analysis By Customer Category												
Government	2200	333	154	144	64	64	64	425		1,249		
Business	2300	-	-	-	-	-	-	-		-		
Households	2400	(2)	-	-	-	-	-	-		(2)		
Other	2500	1,091	3	4	2	8	3	1		1,112		
Total By Customer Category	2600	1,423	157	147	66	73	67	426		2,359		

4. Sundry Debtors Management

Council's debtors consist of three main groups, namely:

- Provincial or Local government bodies for services rendered to or on behalf of these bodies,
- Ex-employees entitled to post-service benefits,
- Other entities by way of service delivery for which costs are to be recovered.

Matters reported below are in respect of debts outstanding in excess of 90 days on the effective reporting date.

- ***Provincial and Local Government - Department of Roads***

Dikgatlong Municipality is in arrears with an amount of R11 940.57 for free basic electricity and street lights which the District Municipality previously paid to Eskom for Koopmansfontein indigent households.

- ***Post-Service Benefits***

The only outstanding debts reflected for more than 90 days as at 31 October is Meyer PJ R959.90, Van Niekerk J R123.6 and Payne ME R4 511.40 and Department of Transport, Roads and Public Works R681 687.87 for post service medical aid. A large portion of the post-service benefits will be recovered from Department of Roads and Public Works and the matter will be finalized in due course.

- ***Sundry Debtors***

No difficulties are experienced due to the fact that strict credit control procedures are applied in terms of Council's Credit Control Policy. The only outstanding debts reflected for more than 90 days as at 31 October is Department of Transport, Roads and Public Works R77 861.71 for sundry payments and Department of Health R1 710.00 for hiring of the Lecture Rooms.

Debtors are being managed in terms of the approved credit control policy. No significant difficulties are evident at present. Management of these debtors has improved with the aggressive application of the credit control policy

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04October													
Description	NT Code	Budget Year 2012/13									Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
R thousands													
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100											-	
Bulk Water	0200											-	
PAYE deductions	0300											-	
VAT (output less input)	0400											-	
Pensions / Retirement deductions	0500											-	
Loan repayments	0600											-	
Trade Creditors	0700											-	
Auditor General	0800											-	
Other	0900	10,687	-	-	-	-	-	-	-	-	-	10,687	-
Total By Customer Type	2600	10,687	-	-	-	-	-	-	-	-	-	10,687	-

5. EXPENDITURE MANAGEMENT

The expenditure section continued to administer, manage, assess and improve creditors, salaries and sundry payments subject to internal prescriptions.

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increases of 6.5% for staff has been implemented in August 2012 back-dated to July 2012.

The annual increase for Councilors' is still awaited in terms of the remuneration of Public Office Bearers Act, 1998 in respect of the 2012/2013 financial year which has been budgeted for the full year.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. There are no orders and invoices that are more than 30 days old and unpaid.

Please refer to next page

Expenditure statistics for the month of October is listed below;

PAYMENTS	
Total value of all payments	R 7,987,867
Electronic transfers	246
Cheques issued	25
STORES	
Value of Stores issued	61,933
SALARIES	
Number of salary beneficiaries	147
Councillors	18
Employees	126
Pensioners	3
Total remuneration paid	
Councillors	379,684
Employees	2,295,454
Pensioners	1,640

Expenditure controls are continuously being re-evaluated and tightened up to allow closer monitoring of daily purchases, order transactions and the extension of budgetary control over departmental activities.

6. SUPPLY CHAIN MANAGEMENT:

Although council adopted a new procurement policy effective from 1 January 2008 a number of issues still impact negatively on the effective implementation of the mentioned policy. The following are some of the issues that still need attention in order to ensure full compliance as stipulated in the policy:

- The development and implementation of a new centralized procurement procedure has started and is in line with the SCM policy. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.
- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs attention. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.
- Putting systems in place to monitor and report on supply chain management as required per approved policy has started as from 1 April 2008. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.

As Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported as stipulated in the SCM policy for the period October 2012.

Implementation of the Approved Supply Chain Management Policy:

The approved Supply Chain Management Policy of 30 November 2005 as amended on 27 November 2007 is implemented and is maintained by all relevant role players as from 01 April 2008.

Implementation of the Supply Chain Management Process:

- *Supply Chain Management Training*

No training was offered or attended by supply chain management personnel.

- *Demand Management*

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS.

- *Acquisition Management*

For the period of October 2012, no contract (R200 000+) was awarded by the Bid Adjudication Committee.

For the period of October 2012 no written price quotation (R30 000-R200 000) was awarded by the Acting Municipal Manager.

The value of orders issued for the period ending 30 October 2012 total R1 259 553.96 (*See Annexure "A"*)

Orders per department

Council and Executive	R65 003.10
Municipal Manager	R23 736.31
Finance	R11 100.63
Administration	R207 889.66
Planning and Development	R865 836.67
Technical Service	R85 987.59

- *Disposal Management*

No disposals for October 2012.

- *Deviations*

No deviation was approved by the Acting Municipal Manager.

- Issues from Stores

Total orders issued R61 932.89

Issues per department

Council and Executive	R4880.55
Municipal Manager	R833.98
Finance	R824.90
Administration	R39 209.52
Planning and Development	R1 639.36
Technical Service	R14 544.58

- List of accredited service providers

The supplier’s database is updated daily and the database is amended to make provision for the MBD4 and MBD9 forms as required by the Auditors General’s report.

INVESTMENTS

Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
<u>Municipality</u>									
STANDARD BANK		12 Months	Investment	28-Jun-12			2,900		2,900
Municipality sub-total					-		2,900	-	2,900
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		2,900	-	2,900

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04October

Description	Ref	2011/12	Budget Year 2012/13					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		151,000	90,692	-	-	39,494	31,264	7,831	25.0%	90,692
Local Government Equitable Share		79,281	10,391	-	-	8,391	2,997	5,394	180.0%	10,391
Special Contribution: Councillor Remuneration		1,624	3,318	-	-	1,106	1,106	-	-	3,318
Levy replacement	3	67,645	73,733	-	-	26,937	24,578	1,960	7.8%	73,733
Finance Management Grant		1,250	1,250	-	-	1,250	1,250	-	-	1,250
Municipal Systems Improvement		1,200	1,000	-	-	1,000	1,000	-	-	1,000
Extended Public Works Programme		-	1,000	-	-	810	333	477	143.0%	1,000
Water Affairs		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		4,424	1,900	-	-	-	533	(300)	-56.3%	1,900
Housing	4	2,784	1,200	-	-	-	300	(300)	-100.0%	1,200
Near Grant		569	-	-	-	-	-	-	-	-
Fire Fighting Equipment Grant		371	-	-	-	-	-	-	-	-
NC Tourism		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		700	700	-	-	-	233	-	-	700
District Aids Programme		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		210	-	-	-	23	-	23	#DIV/0!	-
SETA Skills Grant		170	-	-	-	23	-	23	#DIV/0!	-
Koopmansfontein Self Build Scheme		16	-	-	-	-	-	-	-	-
ABSA		24	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	155,634	92,592	-	-	39,517	31,797	7,554	23.8%	92,592
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155,634	92,592	-	-	39,517	31,797	7,554	23.8%	92,592

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		83,299	90,692	-	1,067	30,696	30,231	465	1.5%	90,692
Local Government Equitable Share		9,897	10,391	-	-	2,582	3,464	(882)	-25.5%	10,391
Special Contribution: Councillor Remuneration		1,739	3,318	-	-	1,106	1,106	-	-	3,318
Levy replacement		67,645	73,733	-	1,034	26,937	24,578	2,359	9.6%	73,733
Finance Management Grant		1,250	1,250	-	34	71	417	(346)	-83.0%	1,250
Municipal Systems Improvement		1,200	1,000	-	-	-	333	(333)	-100.0%	1,000
Extended Public Works Programme		78	1,000	-	-	-	333	(333)	-100.0%	1,000
Water Affairs		1,489	-	-	-	-	-	-	-	-
Provincial Government:		5,325	1,900	-	315	978	633	345	54.4%	1,900
Housing		3,149	1,200	-	233	885	400	485	121.2%	1,200
Near Grant		-	-	-	-	-	-	-	-	-
Fire Fighting Equipment Grant		-	-	-	-	-	-	-	-	-
NC Tourism		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		2,062	700	-	82	93	233	(140)	-60.0%	700
District Aids Programme		115	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		290	-	-	-	23	-	23	#DIV/0!	-
Koopmansfontein Self Build Scheme		96	-	-	-	-	-	-	-	-
ABSA		24	-	-	-	-	-	-	-	-
SETA Skills Grant		170	-	-	-	23	-	23	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		88,914	92,592	-	1,382	31,697	30,864	833	2.7%	92,592
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,914	92,592	-	1,382	31,697	30,864	833	2.7%	92,592

External funding account balances reflect transfers to revenue adequate to cover the relevant operating or capital expenditure for which the funds have been received.

Grant funding is reflected as unspent grants where relevant, with revenue transferred to the income statement as expenditure is incurred.

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04October

Summary of Employee and Councillor remuneration	Ref	2011/12		Budget Year 2012/13						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary		3,139	3,871	-	299	1,172	1,290	(118)	-9%	3,737
Pension Contributions		156	164	-	13	52	55	(3)	-5%	156
Medical Aid Contributions		17	18	-	1	6	6	(0)	-5%	17
Motor vehicle allowance		1,043	1,240	-	78	311	413	(102)	-25%	933
Cell phone and other allowances		240	64	-	18	73	21	-	-	248
Housing allowance		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,595	5,357	-	409	1,614	1,786	(172)	-10%	5,092
% increase	4		16.6%							10.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,233	3,654	-	276	1,102	1,218	(116)	-10%	2,997
Pension and UIF Contributions		366	619	-	34	134	206	(72)	-35%	507
Medical Aid Contributions		134	195	-	11	45	65	(20)	-31%	160
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		209	464	-	-	-	155	(155)	-100%	381
Motor Vehicle Allowance		358	476	-	28	113	159	(46)	-29%	390
Cellphone Allowance		72	72	-	8	32	24	8	33%	59
Housing Allowances		33	43	-	3	12	14	(2)	-16%	35
Other benefits and allowances		14	121	-	3	11	40	(29)	-72%	100
Payments in lieu of leave		-	81	-	-	-	27	(27)	-100%	66
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,420	5,726	-	363	1,449	1,909	(459)	-24%	4,695
% increase	4		29.5%							6.2%
Other Municipal Staff										
Basic Salaries and Wages		20,897	26,198	-	1,800	7,334	8,733	(1,399)	-16%	23,670
Pension and UIF Contributions		3,358	4,176	-	301	1,198	1,392	(194)	-14%	3,424
Medical Aid Contributions		954	1,127	-	87	332	376	(44)	-12%	924
Overtime		58	79	-	5	15	26	(11)	-43%	65
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,534	1,883	-	148	579	628	(49)	-8%	1,544
Cellphone Allowance		109	99	-	8	31	33	(2)	-7%	81
Housing Allowances		495	524	-	31	127	175	(48)	-27%	430
Other benefits and allowances		758	1,082	-	46	179	361	(182)	-50%	887
Payments in lieu of leave		883	619	-	66	74	206	(132)	-64%	507
Long service awards		141	180	-	40	81	60	21	35%	148
Post-retirement benefit obligations		304	864	-	53	222	288	(66)	-23%	709
Sub Total - Other Municipal Staff		29,489	36,831	-	2,585	10,171	12,277	(2,106)	-17%	35,354
% increase	4		24.9%							19.9%
Total Parent Municipality		38,504	47,914	-	3,357	13,234	15,971	(2,737)	-17%	45,141
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Cell phone and other allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle and cell phone		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle and cell phone		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		38,504	47,914	-	3,357	13,234	15,971	(2,737)	-17%	45,141
% increase	4		24.4%							17.2%
TOTAL MANAGERS AND STAFF		33,909	42,556	-	2,948	11,620	14,185	-	-	40,049

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace for October 2012 averages 86%. The reason for the deviations is mainly due to study, courses, annual, sick and family responsibility.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	4	3	17
Leave	6	4	0	4
Sick Leave	0	1	19	8
Courses / Seminar	8	2	0	6
Meetings	0	0	0	0
Family Responsibility	0	1	0	0
Study	0	0	0	5
Maternity Leave	0	0	0	0
Union Matters	0	0	0	0
Absent	0	0	0	0
Special Leave (SAMSRA)	0	0	0	0
No. of Workdays Attended	9	84	27	276
Total Workdays	23	92	46	299
Percentage attendance per Group	39%	91%	59%	92%
Average	86%			

Personnel Development:

No training was attended during October 2012.

INTERNSHIP PROGRAMME

As per National Treasury regulations, five vacant Finance Interns positions were advertised on July 2012 and are likely to be filled within the first week of the second quarter. The aim of the programme is to capacitate Finance graduates to eventually be able to fill any financial positions in municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the programme.

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04October

Description	Ref	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
Cash Receipts By Source																	
Property rates																	
Property rates - penalties & collection charges																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Service charges - other																	
Rental of facilities and equipment													90	90	95	98	
Interest earned - external investments		571	509	259	710								2,829	4,878	5,122	5,327	
Interest earned - outstanding debtors																	
Dividends received																	
Fines																	
Licences and permits																	
Agency services																	
Transfer receipts - operating		37,707	1,400	410									59,531	99,048	108,167	108,070	
Other revenue		1,635	208	183	662								(1,823)	865	654	682	
Cash Receipts by Source		39,913	2,117	852	1,372								60,627	104,881	114,037	114,178	
Other Cash Flows by Source																	
Transfer receipts - capital																	
Contributions & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans																	
Borrowing long term/refinancing																	
Increase in consumer deposits																	
Receipt of non-current debtors																	
Receipt of non-current receivables																	
Change in non-current investments																	
Total Cash Receipts by Source		39,913	2,117	852	1,372								60,627	104,881	114,037	114,178	
Cash Payments by Type																	
Employee related costs		2,805	2,884	2,953	3,048								26,785	38,475	42,544	44,604	
Remuneration of councillors		397	412	395	409								3,907	5,521	5,798	6,087	
Interest paid													2,015	2,015	1,976	1,825	
Bulk purchases - Electricity																	
Bulk purchases - Water & Sewer																	
Other materials		548	148	155	146								2,430	3,427	4,046	4,201	
Contracted services																	
Grants and subsidies paid - other municipalities													40,811	40,811	24,176	26,279	
Grants and subsidies paid - other		1,856	2,730	2,432	2,234								(9,251)				
General expenses		727	1,056	1,569	1,312								10,202	14,866	14,416	13,946	
Cash Payments by Type		6,334	7,230	7,503	7,149								76,900	105,116	92,956	96,943	
Other Cash Flows/Payments by Type																	
Capital assets			124	502	959								3,081	4,666	3,380	900	
Repayment of borrowing													1,139	1,139	1,277	1,429	
Other Cash Flows/Payments																	
Total Cash Payments by Type		6,334	7,354	8,005	8,108								81,119	110,920	97,614	99,272	
NET INCREASE/(DECREASE) IN CASH HELD		33,579	(5,237)	(7,153)	(6,735)								(20,493)	(6,039)	16,424	14,906	
Cash/cash equivalents at the monthly/year beginning:		86,214	119,793	114,556	107,403	100,668	100,668	100,668	100,668	100,668	100,668	100,668	100,668	86,214	80,175	96,599	
Cash/cash equivalents at the monthly/year end:		119,793	114,556	107,403	100,668	100,668	100,668	100,668	100,668	100,668	100,668	100,668	80,175	80,175	96,599	111,505	

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04October

Month	2011/12		Budget Year 2012/13							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance		
R thousands										
Monthly expenditure performance trend										
July										0%
August		32			50	50		(50)	#DIV/0!	1%
September		198	2,462		493	543	2,462	1,919	77.9%	6%
October		498	1,527		765	1,308	3,989	2,681	67.2%	15%
November		322				1,308	3,989	2,681	67.2%	15%
December		157				1,308	3,989	2,681	67.2%	15%
January			440			1,308	4,429	3,121	70.5%	15%
February		174	584			1,308	5,013	3,705	73.9%	15%
March		516	85			1,308	5,098	3,790	74.3%	15%
April		68	3,225			1,308	8,323	7,015	84.3%	0
May		19	239			1,308	8,562	7,254	84.7%	0
June		453	451			1,308	9,013	7,705	85.5%	0
Total Capital expenditure		2,437	9,013		1,308					

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	-	-	-	-	-	-	-	-	%
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & 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		-	6,432	-	754	1,296	1,262	(34)	-2.7%	6,432
General vehicles			1,590				662	662	100.0%	1,590
Specialised vehicles										
Plant & equipment			3,103		753	1,183	500	(683)	-136.5%	3,103
Computers - hardware/equipment			358		1	10	20	10	48.2%	358
Furniture and other office equipment			283			103	80	(23)	-29.2%	283
Abattoirs										
Markets										
Civic Land and Buildings			1,097							1,097
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	310	-						310
Computers - software & programming			310							310
Other										
Total Capital Expenditure on new assets	1	-	6,742	-	754	1,296	1,262	(34)	-2.7%	6,742

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04October

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & 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		-	2,272	-	12	12	1,200	1,188	99.0%	2,272
General vehicles			1,200				1,200	1,200	100.0%	1,200
Specialised vehicles										
Plant & equipment			627							627
Computers - hardware/equipment			445		12	12		(12)	#DIV/0!	445
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										
Total Capital Expenditure on renewal of existing ass	1	-	2,272	-	12	12	1,200	1,188	99.0%	2,272

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & 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		-	1,944	-	95	287	486	199	40.9%	1,944
General vehicles			414		19	60	103	44	42.3%	414
Specialised vehicles			-		-	-	-	-		-
Plant & equipment			486		2	16	122	106	86.9%	486
Computers - hardware/equipment			574		47	131	143	13	9.0%	574
Furniture and other office equipment			149		-	0	37	37	99.8%	149
Abattoirs			-		-	-	-	-		-
Markets			-		-	-	-	-		-
Civic Land and Buildings			322		27	81	80	(1)	-1.0%	322
Other Buildings			-		-	-	-	-		-
Other Land			-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-		-	-	-	-		-
Other			-		-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	2,418	-	54	145	604	459	76.0%	2,418
Computers - software & programming			2,418		54	145	604	459	76.0%	2,418
Other			-		-	-	-	-		-
Total Repairs and Maintenance Expenditure		-	4,362	-	149	433	1,090	658	60.3%	4,362

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04October										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	-	-	-	-	-	-	-	-	%
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	200	-	-	-	67	67	100.0%	200
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	200	-	-	-	67	67	100.0%	200
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	4,098	-	-	-	1,366	1,366	100.0%	4,098
General vehicles		-	550	-	-	-	183	183	100.0%	550
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	645	-	-	-	215	215	100.0%	645
Computers - hardware/equipment		-	650	-	-	-	217	217	100.0%	650
Furniture and other office equipment		-	853	-	-	-	284	284	100.0%	853
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	1,400	-	-	-	467	467	100.0%	1,400
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	200	-	-	-	67	67	100.0%	200
Computers - software & programming		-	200	-	-	-	67	67	100.0%	200
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	4,498	-	-	-	1,499	1,499	100.0%	4,498
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Quality Certificate

I, ZM Bogatsu, the municipal manager of the Frances Baard District Municipality, hereby certify that—

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state affairs of the municipality
- mid-year budget and performance assessment

for the month of October 2012 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

ZM Bogatsu
Municipal Manager of Frances Baard District Municipality

Signature  _____

Date 15 October 2012