

FRANCES BAARD DISTRICT MUNICIPALITY



In-Year Report of the Municipality

Monthly Budget Statement

September 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.

TABLE OF CONTENTS

Part 1 – in-year report		Page
1.1	Mayors Report	3
1.2	Resolutions	4
1.3	Executive Summary	5
1.4	In-year Budget Statement Tables	
1.4.1	Table C1 s71- Monthly Budget Statement Summary	6
1.4.2	Table C2 Monthly Budget Statement – Financial performance (Standard Classification)	7
1.4.3	Table C3 Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal Vote)	8
1.4.4	Table C4 Monthly Budget Statement – Financial Performance (Revenue & Expenditure)	11
1.4.5	Table C5 Monthly Budget Statement – Capital Expenditure (Municipal Vote, Standard Classification and Funding)	13
1.4.6	Table C6 Monthly Budget Statement – Financial Position	16
1.4.7	Table C7 Monthly Budget Statement – Cash Flow	17
Part 2 – Supporting Documentation		
2.1	Material Variance Explanations	18
2.2	Performance Indicators	19
2.3	Debtors Analysis	19
2.4	Creditors Analysis	20
2.5	Investment Portfolio Analysis	24
2.6	Allocation and grant receipts and expenditure	25
2.7	Councilor and Board Member Allowance and Employee Benefits	27
2.8	Cash Receipts	29
2.9	Capital Programme Performance	29
2.10	Capital Expenditure – New Assets	30
2.11	Capital Expenditure – Replacements	31
2.12	Expenditure on Repairs & Maintenance	32
2.13	Expenditure on Depreciation	33
2.10	Municipal Manager’s Quality Certification	34

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
- Table C3 Monthly Budget Statement - Financial Performance (Revenue and expenditure by municipal vote) 31 July 2012
- Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) 31 July 2012
- Table C5 Monthly Budget Statement - Capital Expenditure (Municipal vote, standard classification and funding) 31 July 2012
- Table C6 Monthly Budget Statement - Financial Position 31 July 2012
- Table C7 Monthly Budget Statement - Cash Flow 31 August 2012
- Supporting Table SC1 Material variance explanations 30 September 2012
- Supporting Table SC2 Monthly Budget Statement - Performance indicators 31 October 2012
- Supporting Table SC3 Monthly Budget Statement - aged debtors 31 July 2012
- Supporting Table SC4 Monthly Budget Statement - aged creditors 31 July 2010
- Supporting Table SC5 Monthly Budget Statement - Investment portfolio 30 September 2012
- Supporting Table SC6 Monthly Budget Statement - Transfers and grant receipts 30 September 2012
- Supporting Table SC7 Monthly Budget Statement - Transfers and grant expenditure 30 September 2012
- Supporting Table SC8 Monthly Budget Statement - Councillor and staff benefits 31 August 2012
- Supporting Table SC9 Monthly Budget Statement

- Actuals and revised targets for cash receipts 31 August 2011
- Supporting Table SC12 Monthly Budget Statement
 - Capital expenditure trend 30 September 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:

Magareng Municipality requested assistance with their annual financial statements. BCX had to effect changes to their financial system and once this is completed, further assistance will be provided.

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 - M03 September									
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	-	259	1,429	1,177	252	21%	5,012
Transfers recognised - operational	88,914	92,592	-	-	29,783	31,697	(1,914)	-6%	92,592
Other own revenue	839	756	-	13	44	164	(120)	-73%	828
Total Revenue (excluding capital transfers and contributions)	95,244	98,056	-	272	31,256	33,038	(1,782)	-5%	98,432
Employee costs	33,909	42,556	-	3,238	8,672	10,639	(1,967)	-18%	37,084
Remuneration of Councillors	4,595	5,357	-	395	1,205	1,339	(134)	-10%	5,070
Depreciation & asset impairment	22,428	4,498	-	-	-	1,125	(1,125)	-100%	4,378
Finance charges	3,259	2,362	-	-	-	-	-	-	2,362
Materials and bulk purchases	2,314	4,362	-	182	283	1,090	(807)	-74%	2,364
Transfers and grants	26,372	45,692	-	2,312	3,041	4,798	(1,756)	-37%	26,233
Other expenditure	13,214	15,248	-	1,114	2,545	3,799	(1,253)	-33%	12,910
Total Expenditure	106,090	120,075	-	7,241	15,748	22,790	(7,042)	-31%	90,399
Surplus/(Deficit)	(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	51%	8,033
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	51%	8,033
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	51%	8,033
Capital expenditure & funds sources									
Capital expenditure	2,437	9,013	-	493	543	151	392	260%	9,014
Capital transfers recognised	42	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,395	9,013	-	493	543	151	392	260%	9,014
Total sources of capital funds	2,437	9,013	-	493	543	151	392	260%	9,014
Financial position									
Total current assets	89,438	49,924	-	-	110,128	-	-	-	47,024
Total non current assets	50,477	58,291	-	-	51,020	-	-	-	61,191
Total current liabilities	14,938	8,051	-	-	20,625	-	-	-	8,051
Total non current liabilities	34,012	23,607	-	-	34,012	-	-	-	23,607
Community wealth/Equity	90,965	76,558	-	-	106,510	-	-	-	76,558
Cash flows									
Net cash from (used) operating	16,806	(17,312)	-	(6,651)	21,815	6,504	15,311	235%	(17,312)
Net cash from (used) investing	(2,431)	(8,913)	-	(502)	(626)	(106)	(520)	491%	(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	-	107,403	107,403	79,216	28,188	36%	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	1,301	149	67	73	67	68	605	-	2,330
Creditors Age Analysis									
Total Creditors	12,530	251	-	-	-	-	-	-	12,782

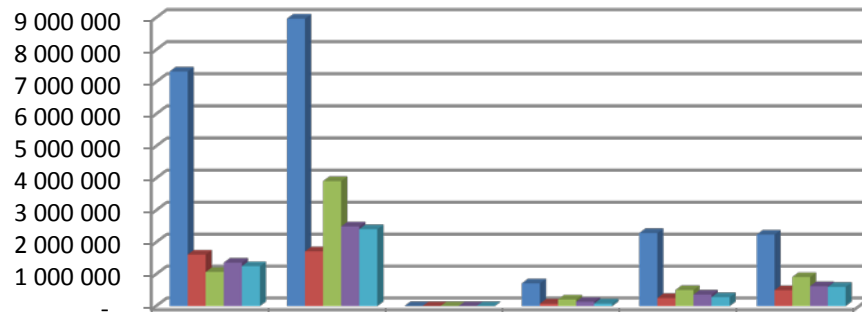
DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		76,733	83,215	-	272	29,577	28,275	1,302	5%	83,591
Executive and council		1,763	3,318	-	-	1,106	1,106	-		3,318
Budget and treasury office		74,970	79,897	-	272	28,471	27,169	1,302	5%	80,273
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3,149	1,200	-	-	401	300	101	34%	1,200
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		3,149	1,200	-	-	401	300	101	34%	1,200
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		15,363	13,641	-	-	1,279	4,464	(3,185)	-71%	13,641
Planning and development		10,301	9,941	-	-	267	3,464	(3,197)	-92%	9,941
Road transport		-	-	-	-	-	-	-		-
Environmental protection		5,062	3,700	-	-	1,012	1,000	12	1%	3,700
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	95,244	98,056	-	272	31,256	33,038	(1,782)	-5%	98,432
Expenditure - Standard										
<i>Governance and administration</i>		43,294	54,868	-	3,687	9,080	13,717	(4,637)	-34%	49,187
Executive and council		12,609	19,497	-	1,209	3,679	4,874	(1,195)	-25%	17,680
Budget and treasury office		18,219	18,302	-	1,197	2,365	4,575	(2,210)	-48%	17,038
Corporate services		12,465	17,069	-	1,280	3,035	4,267	(1,232)	-29%	14,469
<i>Community and public safety</i>		6,519	9,172	-	742	1,654	1,693	(39)	-2%	8,836
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		3,352	4,584	-	492	1,003	1,146	(143)	-12%	5,047
Housing		3,168	4,588	-	250	651	547	104	19%	3,790
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		56,277	56,035	-	2,812	5,014	7,380	(2,366)	-32%	32,376
Planning and development		52,586	53,040	-	2,662	4,604	6,631	(2,027)	-31%	29,755
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3,691	2,995	-	150	409	749	(339)	-45%	2,621
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	106,090	120,075	-	7,241	15,748	22,790	(7,042)	-31%	90,399
Surplus/ (Deficit) for the year		(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	51%	8,033

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) M03 September

Vote Description [Insert departmental structure etc: 3.]	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 Vote	1									
Vote 1 - Council & Executive		1,763	3,318	-	-	1,106	1,106	-		3,318
Vote 2 - Budget & Treasury		74,970	79,897	-	272	28,471	27,169	1,302	4.8%	80,273
Vote 3 - Corporate Services		5,062	3,700	-	-	1,012	1,000	12	1.2%	3,700
Vote 4 - Planning & Development		1,200	1,000	-	-	-	-	-		1,000
Vote 5 - Project Management & Advisory Services		12,250	10,141	-	-	668	3,764	(3,096)	-82.3%	10,141
Total Revenue by Vote	2	95,244	98,056	-	272	31,256	33,038	(1,782)	-5.4%	98,432
Expenditure by Vote	1									
Vote 1 - Council & Executive		12,609	19,497	-	1,209	3,679	4,874	(1,195)	-24.5%	17,680
Vote 2 - Budget & Treasury		18,219	18,302	-	1,197	2,365	4,575	(2,210)	-48.3%	17,038
Vote 3 - Corporate Services		16,156	20,064	-	1,430	3,444	5,016	(1,572)	-31.3%	17,090
Vote 4 - Planning & Development		14,932	22,015	-	1,285	2,910	3,380	(470)	-13.9%	20,969
Vote 5 - Project Management & Advisory Services		44,173	40,197	-	2,119	3,349	4,944	(1,595)	-32.3%	17,622
Total Expenditure by Vote	2	106,090	120,075	-	7,241	15,748	22,790	(7,042)	-30.9%	90,399
Surplus/ (Deficit) for the year	2	(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	51.3%	8,033

OPERATING EXPENDITURE - COUNCIL & EXECUTIVE

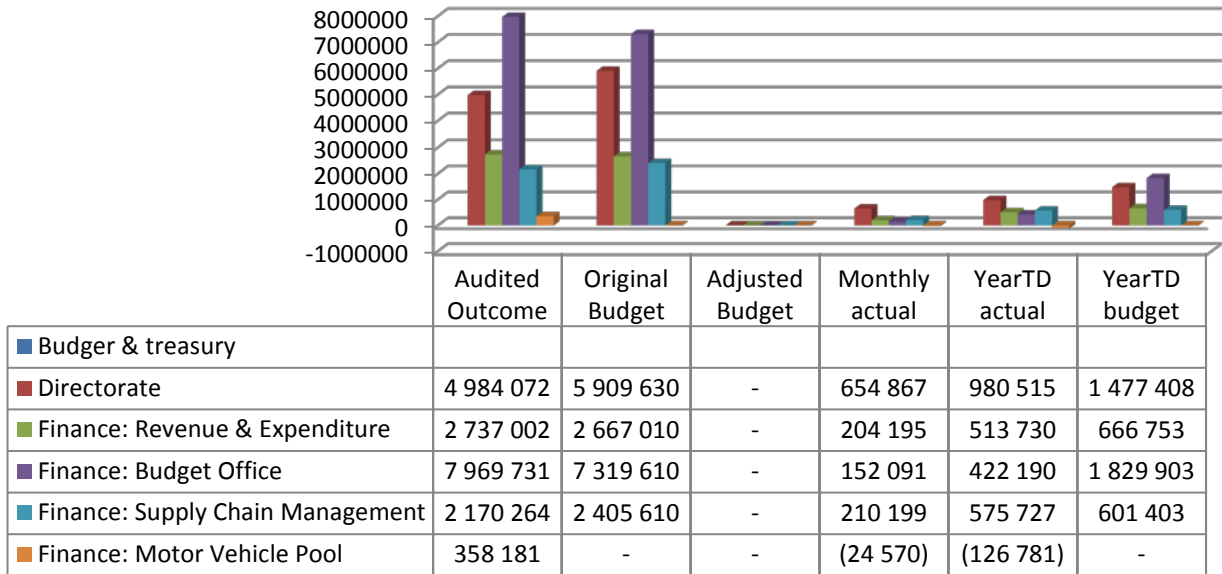


	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Council	7 321 964	8 968 010	-	712 404	2 288 076	2 242 003
Municipal Manager	1 612 270	1 716 300	-	76 742	252 561	497 738
Committee services & Administration	1 067 422	3 909 420	-	206 383	501 412	908 692
Internal Audit & Risk Management	1 359 454	2 494 360	-	135 944	358 514	623 590
Communications	1 248 390	2 408 630	-	77 898	278 573	602 158

Actual operating expenditure of council & executive is less than 24.52% as compared to the year-to-date budget primarily in the areas of consultancy, repairs and maintenance, legal services, special projects and general expenses.

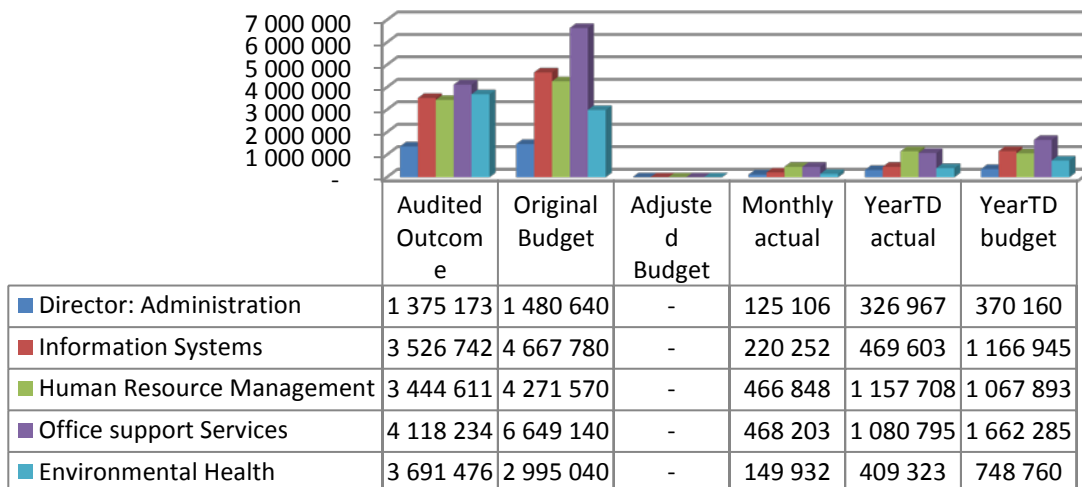
An approved vacant post of Municipal Manager and Manger in the office of the Municipal Manager has to be filled.

OPERATING EXPENDITURE - BUDGET & TREASURY

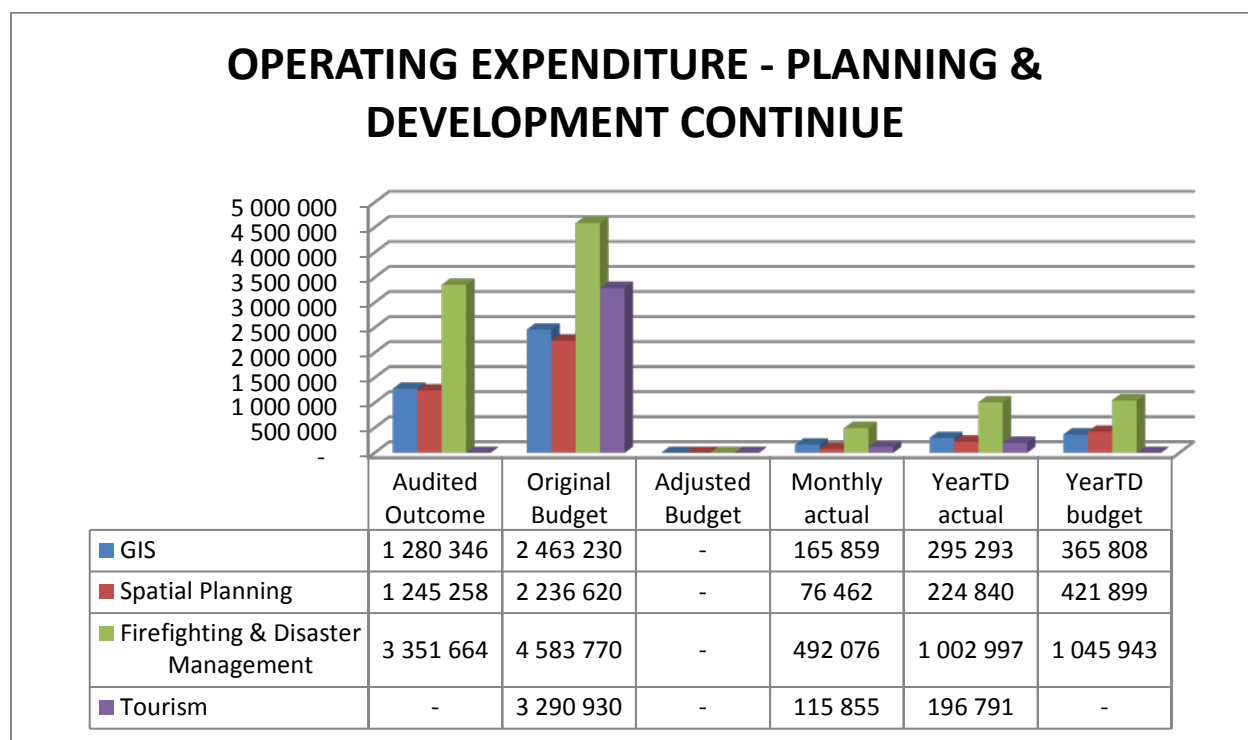
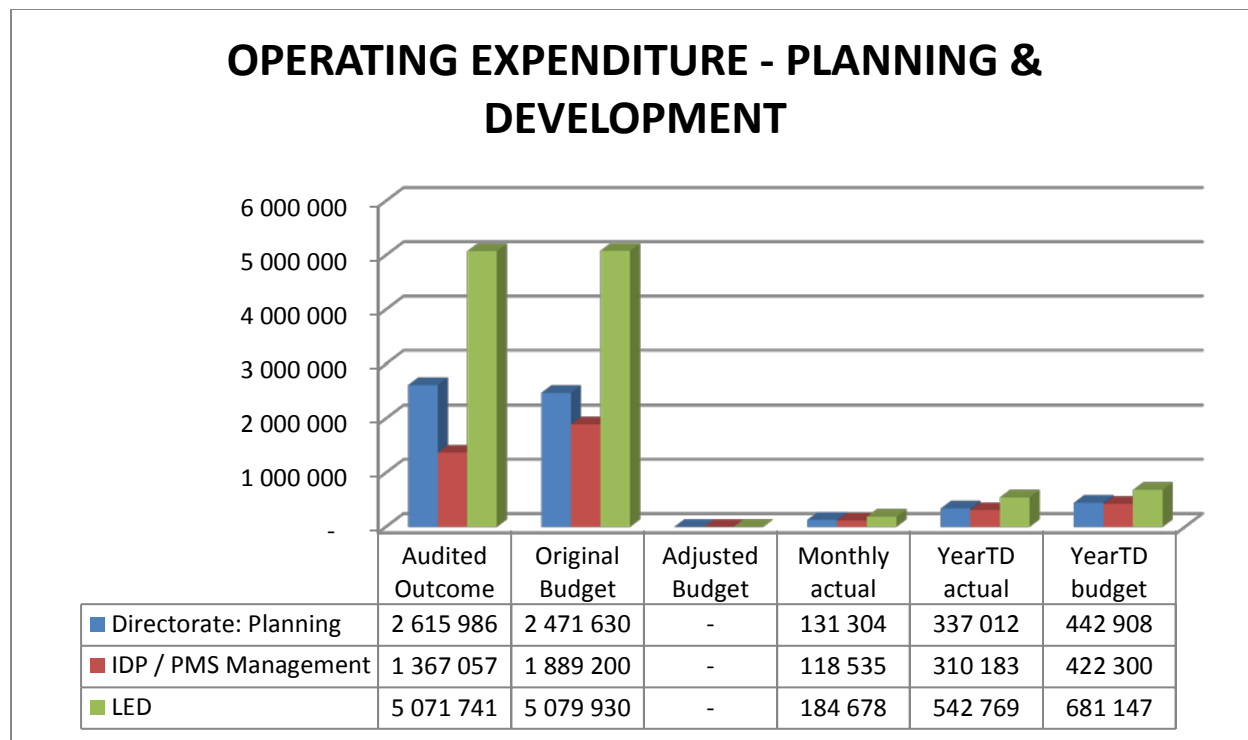


Actual operating expenditure of budget & treasury office is less than 48.30% as compared to the year-to-date budget primarily in the areas of interest on external borrowings, audit fees, consultancy, repairs and maintenance, special projects and general expenses. An approved vacant post of assistant accountant and accountant still has to be filled.

OPERATING EXPENDITURE - CORPORATE SERVICES



Actual operating expenditure of corporate services is less than 31.38% 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 13.91% 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.

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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		506	632	-	6	24	158	(134)	-85%	644
Interest earned - external investments		5,491	4,708	-	259	1,429	1,177	252	21%	5,012
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		88,914	92,592	-	-	29,783	31,697	(1,914)	-6%	92,592
Other revenue		333	25	-	7	21	6	15	242%	84
Gains on disposal of PPE		-	100	-	-	-	-	-	-	100
Total Revenue (excluding capital transfers and contributions)		95,244	98,056	-	272	31,256	33,038	(1,782)	-5%	98,432
Expenditure By Type										
Employee related costs		33,909	42,556	-	3,238	8,672	10,639	(1,967)	-18%	37,084
Remuneration of councillors		4,595	5,357	-	395	1,205	1,339	(134)	-10%	5,070
Debt impairment		-	3	-	-	-	-	-	-	3
Depreciation & asset impairment		22,428	4,498	-	-	-	1,125	(1,125)	-100%	4,378
Finance charges		3,259	2,362	-	-	-	-	-	-	2,362
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		2,314	4,362	-	182	283	1,090	(807)	-74%	2,364
Contracted services		2,512	-	-	-	-	-	-	-	-
Transfers and grants		26,372	45,692	-	2,312	3,041	4,798	(1,756)	-37%	26,233
Other expenditure		10,108	15,195	-	1,114	2,545	3,799	(1,253)	-33%	12,857
Loss on disposal of PPE		594	50	-	-	-	-	-	-	50
Total Expenditure		106,090	120,075	-	7,241	15,748	22,790	(7,042)	-31%	90,399
Surplus/(Deficit)		(10,846)	(22,019)	-	(6,968)	15,509	10,248	5,260	0	8,033
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(10,846)	(22,019)	-	(6,968)	15,509	10,248			8,033
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(10,846)	(22,019)	-	(6,968)	15,509	10,248			8,033
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(10,846)	(22,019)	-	(6,968)	15,509	10,248			8,033
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(10,846)	(22,019)	-	(6,968)	15,509	10,248			8,033

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) - M03 September										
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	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	-	-	19	15	4	25%	1,412
Vote 4 - Example 4		49	4,794	-	468	468	27	441	1633%	4,794
Vote 5 - Example 5		1,307	855	-	25	52	25	27	108%	855
Total Capital single-year expenditure	4	2,437	9,013	-	493	543	151	392	260%	9,014
Total Capital Expenditure		2,437	9,013	-	493	543	151	392	260%	9,014
Capital Expenditure - Standard Classification										
Governance and administration		1,081	3,362	-	0	23	99	(76)	-77%	3,362
Executive and council		138	127	-	0	0	60	(60)	-100%	127
Budget and treasury office		295	1,826	-	-	4	24	(20)	-84%	1,826
Corporate services		648	1,409	-	-	19	15	4	25%	1,409
Community and public safety		43	5,315	-	406	433	5	428	8550%	5,315
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1	4,672	-	380	380	-	380	#DIV/0!	4,672
Housing		42	643	-	25	52	5	47	942%	643
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1,313	337	-	88	88	47	41	86%	337
Planning and development		1,313	334	-	88	88	47	41	86%	334
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	3	-	-	-	-	-	-	3
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	2,437	9,013	-	493	543	151	392	260%	9,014
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	-	493	543	151	392	260%	9,014
Total Capital Funding		2,437	9,013	-	493	543	151	392	260%	9,014

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 September 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 has been fully implemented. The system is an aid to managing projects. Monitoring is enhanced and implementation of projects is accelerated. Because each project has been allocated with different vote numbers, each manager will be responsible for monitoring and reporting on the progress of projects within the ambit of his/her department. This is a total deviation as to the management of projects in the past.

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 September 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	165,000	9/30/2012	144,741	160,643	15,902
2	Citi Golf	Pool	2005	BSM 014 NC	90,000	4/30/2013	84,222	86,040	1,818
3	Mazda Drifter D/Cab	Pool	2005	BSM 137 NC	210,000	4/30/2013	202,504	205,431	2,927
4	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	60,000	9/30/2012	50,031	56,744	6,713
5	Chevrolet Opel Corsa 1	Disaster Management	2010	CBY 227 NC	30,000	9/30/2012	26,446	29,797	3,351
6	Chevrolet Captiva	Pool	2011	CDM 296 NC	30,000	11/30/2012	20,388	25,408	5,020
7	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	165,000	7/31/2013	156,944	160,704	3,760
8	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	165,000	4/30/2013	148,190	152,018	3,828
9	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	105,000	4/30/2013	100,571	104,699	4,128
10	Toyota Corolla	Pool	2009	BZP 439 NC	90,000	9/30/2012	73,235	77,144	3,909
11	Toyota Corolla	Pool	2009	BZP 440 NC	75,000	9/30/2012	63,210	65,635	2,425
12	Toyota Condor	Tourism Centre	2001	BLR 461 NC	200,000	6/30/2013	191,842	193,845	2,003
13	Isuzu 2.4	Housing	2009	CBD 761 NC	75,000	2013/02/29	32,138	62,727	30,589
14	Toyota Corolla	Pool	2008	BXL 799 NC	135,000	2013/02/29	116,888	120,837	3,949
15	Nissan LDV	Community Development	2006	BVC 831 NC	120000	7/31/2013	117,594	118,706	1,112
16	Ford Bantam	Finance	2004	BRD 836 NC	90000	1/31/2013	81,748	82,089	341
17	Toyota Hilux	PMU	2004	BRF 837 NC	130000	2013/02/29	120,075	120,470	395
18	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	15000	9/30/2012	13,525	14,498	973
19	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	15000	9/30/2012	1,703	11,785	10,082
20	Toyota Condor	PIMSS Centre	2002	BMT 978 NC	165000	2013/02/29	159,725	161,642	1,917
YEAR TO DATE UTILITY - FULL FLEET									105,142

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	-	137,500	(137,500)	-100.00%
Insurance	7,558	14,438	(6,880)	-47.65%
MV Administration Levy	4,183	5,000	(817)	-16.34%
Fuel	80,182	125,000	(44,818)	-35.85%
Licence	4,140	3,163	978	30.91%
Repairs and Maintenance	14,829	25,000	(10,171)	-40.68%
Tyres	2,580	15,750	(13,170)	-83.62%
TOTAL	113,472	325,850	(212,378)	-65.18%

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.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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		1,403	454
Call investment deposits		83,500	47,800		106,000	44,900
Consumer debtors		-	-		-	-
Other debtors		2,874	1,300		2,330	1,300
Current portion of long-term receivables		-	-		-	-
Inventory		350	370		395	370
Total current assets		89,438	49,924	-	110,128	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		47,170	58,291
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		950	-		950	-
Other non-current assets		-	-		-	-
Total non current assets		50,477	58,291	-	51,020	61,191
TOTAL ASSETS		139,915	108,216	-	161,148	108,216
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		1,333	1,444		1,333	1,444
Consumer deposits		-	-		-	-
Trade and other payables		7,581	1,778		12,782	1,778
Provisions		6,024	4,828		6,511	4,828
Total current liabilities		14,938	8,051	-	20,625	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		48,950	31,657	-	54,637	31,657
NET ASSETS	2	90,965	76,558	-	106,510	76,558
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		64,199	66,176		79,745	66,176
Reserves		26,766	10,382		26,766	10,382
TOTAL COMMUNITY WEALTH/EQUITY	2	90,965	76,558	-	106,510	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 - M03 September										
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	-	183	2,026	153	1,874	1228%	668
Government - operating		86,365	92,592	-	410	39,517	24,548	14,969	61%	92,592
Government - capital		-	-	-	-	-	-	-	-	-
Interest		5,491	4,708	-	259	1,339	1,049	290	28%	4,708
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(48,823)	(67,226)	-	(5,071)	(14,049)	(15,327)	(1,278)	8%	(67,226)
Finance charges		(1,516)	(2,362)	-	-	-	-	-	-	(2,362)
Transfers and Grants		(26,364)	(45,692)	-	(2,432)	(7,017)	(3,918)	3,099	-79%	(45,692)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16,806	(17,312)	-	(6,651)	21,815	6,504	15,311	235%	(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)	-	(502)	(626)	(106)	520	-491%	(9,013)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2,431)	(8,913)	-	(502)	(626)	(106)	520	-491%	(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)	-	(7,153)	21,189	6,398			(27,364)
Cash/cash equivalents at beginning:		73,128	72,817	-	114,556	86,214	72,817			86,214
Cash/cash equivalents at month/year end:		86,214	45,454	-	107,403	107,403	79,216			58,851

Cash flow for the period ended 30 September 2012 reflects a positive amount of R21.m as a result of receiving Equitable Share Grant for third quarter ending 30 September 2012.

2 Supporting Documentation

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M03 September				
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	-85.11%	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	21.40%	Interest earned is more than expected	Might be adjusted in adjustment budget
2	<u>Expenditure By Type</u>			
	Salaries	-18.49%	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	-74.02%	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	-36.61%	Most projects are in the planning phases and expenditure will gain momentum as the financial year progress.	
	Other expenditure	-32.99%		
3	<u>Capital Expenditure</u>			
	Capital expenditure	259.53%	Expenditure picked up faster than expected mainly as a result of better planning and availability of cash.	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 - M03 September

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%	7.1%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		24.2%	5.7%	0.0%	0.0%	8.2%
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		22.4%	17.3%	0.0%	24.0%	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	598.7%	620.1%	0.0%	533.9%	584.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		596.5%	599.4%	0.0%	534.8%	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%	7.5%	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%	27.7%	37.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	4.4%	0.0%	0.6%	0.3%
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%	110.5%	404.4%
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 - M03 September

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	1,301	149	67	73	67	68	605	-	2,330	813	
Total By Revenue Source	2000	1,301	149	67	73	67	68	605	-	2,330	813	
2011/12 - totals only		1,236	141	63	69	64	65	575	-	2,213	772	
Debtors Age Analysis By Customer Category												
Government	2200	324	144	64	64	64	68	603	-	1,331		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	2	-	-	-	-	-	-	-	2		
Other	2500	976	5	3	8	3	1	2	-	997		
Total By Customer Category	2600	1,301	149	67	73	67	68	605	-	2,330	-	

- **Sundry Debtors:**

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 R10 078.82 for free basic electricity and street lights which the District Municipality previously paid to Eskom for Koopmansfontein indigent households.

- **Post-Service Benefits**

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. 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 30 September 2012 is Department of Transport, Roads and Public Works R615 938.97 and R247 301.91 for furniture of the Council house and Department of Health R1 710.00 for hiring of the Lecture Rooms.

Debts are continuously monitored and reviewed and adequate controls are in place according to approved policies.

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget Year 2012/13								
		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	Total
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	12,530	251	-	-	-	-	-	-	12,782
Total By Customer Type	2600	12,530	251	-	-	-	-	-	-	12,782

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

PAYMENTS	
Total value of all payments	R 7,987,867
Electronic transfers	246
Cheques issued	25
STORES	
Value of Stores issued	16,991
SALARIES	
Number of salary beneficiaries	147
Councillors	18
Employees	126
Pensioners	3
Total remuneration paid	
	2,676,778
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 September 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 September 2012, one contract (R200 000+) was awarded by the Bid Adjudication Committee.

1. GIS Phase 2 – MHP Geospace – R 490 728.96

For the period of September 2012 two written price quotations (R30 000-R200 000) were awarded by the Acting Municipal Manager.

1. Pre-fabric huts: Gibela Trade – R167 010.00 including VAT
2. Business Mentorship for Pebbles – R120 000 including VAT

The value of orders issued for the period ending 30 September 2012 total R1 420 867.85 (*See Annexure "A"*)

Orders per department

Council and Executive	R45 027.34
Municipal Manager	R54 017.68
Finance	R47 966.88
Administration	R275 834.99
Planning and Development	R955 002.46
Technical Service	R18 988.78
Stores	R24 029.72

- Disposal Management

No disposals for September 2012.

- Deviations

No deviation was approved by the Acting Municipal Manager.

- Issues from Stores

Total orders issued R16 991.16

Issues per department

Council and Executive	R0.00
Municipal Manager	R0.00
Finance	R928.86
Administration	R15 200.18
Planning and Development	R792.70
Technical Service	R69.42

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2011/12	Budget Year 2012/13			Budget Year 2012/13			Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		81,731	90,692	-	410	39,494	31,731	7,763	24.5%	90,692
Local Government Equitable Share		10,012	10,391	-	-	8,391	3,464	4,927	142.3%	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	2,359	9.6%	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	-	410	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!	-
Koopmansfontlein Self Build Scheme		16	-	-	-	-	-	-	-	-
ABSA		24	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	86,365	92,592	-	410	39,517	32,264	7,486	23.2%	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	86,365	92,592	-	410	39,517	32,264	7,486	23.2%	92,592

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		83,299	90,692	-	-	29,347	22,673	6,674	29.4%	90,692
Local Government Equitable Share		9,897	10,391	-	-	1,267	2,598	(1,331)	-51.2%	10,391
Special Contribution: Councillor Remuneration		1,739	3,318	-	-	1,106	830	277	33.3%	3,318
Levy replacement		67,645	73,733	-	-	26,937	18,433	8,504	46.1%	73,733
Finance Management Grant		1,250	1,250	-	-	37	313	(275)	-88.1%	1,250
Municipal Systems Improvement		1,200	1,000	-	-	-	250	(250)	-100.0%	1,000
Extended Public Works Programme		78	1,000	-	-	-	250	(250)	-100.0%	1,000
Water Affairs		1,489	-	-	-	-	-	-	-	-
Provincial Government:		5,325	1,900	-	-	413	475	(62)	-13.1%	1,900
Housing		3,149	1,200	-	-	401	300	101	33.7%	1,200
Near Grant		-	-	-	-	-	-	-	-	-
Fire Fighting Equipment Grant		-	-	-	-	-	-	-	-	-
NC Tourism		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		2,062	700	-	-	12	175	(163)	-93.3%	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	-	-	29,783	23,148	6,635	28.7%	92,592
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		0	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		0	-	-	-	-	-	-	-	-
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	-	-	29,783	23,148	6,635	28.7%	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 - M03 September

Summary of Employee and Councillor remuneration	Ref	2011/12		Budget Year 2012/13						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary		3,139	3,871	-	285	874	968	(94)	-10%	3,714
Pension Contributions		156	164	-	13	39	41	(2)	-5%	156
Medical Aid Contributions		17	18	-	1	4	5	(0)	-5%	17
Motor vehicle allowance		1,043	1,240	-	78	233	310	(77)	-25%	933
Cell phone and other allowances		240	64	-	18	55	16	-	-	248
Housing allowance		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,595	5,357	-	395	1,205	1,339	(134)	-10%	5,070
% increase	4		16.6%							10.3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3,233	3,654	-	276	827	914	(87)	-10%	2,997
Pension and UIF Contributions		366	619	-	33	100	155	(54)	-35%	507
Medical Aid Contributions		134	195	-	11	34	49	(15)	-31%	160
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		209	464	-	-	-	116	(116)	-100%	381
Motor Vehicle Allowance		358	476	-	28	84	119	(35)	-29%	390
Cellphone Allowance		72	72	-	8	24	18	6	33%	59
Housing Allowances		33	43	-	3	9	11	(2)	-16%	35
Other benefits and allowances		14	121	-	2	9	30	(22)	-72%	100
Payments in lieu of leave		-	81	-	-	-	20	(20)	-100%	66
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,420	5,726	-	362	1,087	1,431	(345)	-24%	4,695
% increase	4		29.5%							6.2%
Other Municipal Staff										
Basic Salaries and Wages		20,897	26,198	-	2,192	5,534	6,550	(1,016)	-16%	23,670
Pension and UIF Contributions		3,358	4,176	-	303	897	1,044	(147)	-14%	3,424
Medical Aid Contributions		954	1,127	-	81	244	282	(37)	-13%	924
Overtime		58	79	-	6	10	20	(9)	-47%	65
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,534	1,883	-	145	431	471	(40)	-8%	1,544
Cellphone Allowance		109	99	-	8	23	25	(2)	-7%	81
Housing Allowances		495	524	-	30	96	131	(35)	-27%	430
Other benefits and allowances		758	1,082	-	45	132	270	(138)	-51%	887
Payments in lieu of leave		883	619	-	4	8	155	(146)	-95%	507
Long service awards		141	180	-	4	41	45	(4)	-9%	148
Post-retirement benefit obligations	2	304	864	-	57	169	216	(47)	-22%	709
Sub Total - Other Municipal Staff		29,489	36,831	-	2,876	7,585	9,208	(1,622)	-18%	32,389
% increase	4		24.9%							9.8%
Total Parent Municipality		38,504	47,914	-	3,633	9,877	11,978	(2,101)	-18%	42,153
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	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% 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	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		38,504	47,914	-	3,633	9,877	11,978	(2,101)	-18%	42,153
% increase	4		24.4%							9.5%
TOTAL MANAGERS AND STAFF		33,909	42,556	-	3,238	8,672	10,639	-	-	37,084

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace for September 2012 averages 88%. The reason for the deviations is mainly due to study, annual, sick, family responsibility leave and SAMSRA games. Attendance trends are summarized as follows:

Please refer to next page

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	4	3	17
Leave	1	1	0	11
Sick Leave	0	4	4	1
Courses / Seminar	3	7	0	0
Meetings	0	2	0	2
Family Responsibility	0	0	3	0
Study	0	0	0	0
Maternity Leave	0	0	0	0
Union Matters	0	0	0	0
Absent	0	0	0	0
Special Leave (SAMSRA)	0	0	0	8
No. of Workdays Attended	15	62	31	225
Total Workdays	19	76	38	247
Percentage attendance per Group	79%	82%	82%	91%
Average	88%			

Personnel Development:

No training was attended during September 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 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 - M03 September

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
R thousands	1															
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		95		98
Interest earned - external investments		571	509	259								3,539	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								(1,161)	865	654		682
Cash Receipts by Source		39,913	2,117	852								61,999	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								61,999	104,881	114,037		114,178
Cash Payments by Type																
Employee related costs		2,805	2,884	2,953								29,833	38,475	42,544		44,604
Remuneration of councillors		397	412	395								4,317	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								2,577	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								(7,017)				
General expenses		727	1,056	1,569								11,514	14,866	14,416		13,946
Cash Payments by Type		6,334	7,230	7,503								84,049	105,116	92,956		96,943
Other Cash Flows/Payments by Type																
Capital assets			124	502								4,040	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								89,227	110,920	97,614		99,272
NET INCREASE/(DECREASE) IN CASH HELD		33,579	(5,237)	(7,153)								(27,228)	(6,039)	16,424		14,906
Cash/cash equivalents at the month/year beginning:		86,214	119,793	114,556	107,403	107,403	107,403	107,403	107,403	107,403	107,403	107,403	86,214	80,175		96,599
Cash/cash equivalents at the month/year end:		119,793	114,556	107,403	107,403	107,403	107,403	107,403	107,403	107,403	107,403	80,175	80,175	96,599		111,505

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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			543	3,989	3,446	86.4%	6%
November	322				543	3,989	3,446	86.4%	6%
December	157				543	3,989	3,446	86.4%	6%
January		440			543	4,429	3,886	87.7%	6%
February	174	584			543	5,013	4,471	89.2%	6%
March	516	85			543	5,098	4,556	89.4%	6%
April	68	3,225			543	8,323	7,781	93.5%	0
May	19	239			543	8,562	8,019	93.7%	0
June	453	451			543	9,013	8,470	94.0%	0
Total Capital expenditure	2,437	9,013		543					

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September03										
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	-	493	430	1,262	832	65.9%	6,432
General vehicles			1,590				662	662	100.0%	1,590
Specialised vehicles			-							
Plant & equipment			3,103		380	430	500	70	14.0%	3,103
Computers - hardware/equipment			358		10		20	20	100.0%	358
Furniture and other office equipment			283		103		80	80	100.0%	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	-	493	430	1,262	832	65.9%	6,742

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	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	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	-	-	-	1,200	1,200	100.0%	2,272
General vehicles			1,200				1,200	1,200	100.0%	1,200
Specialised vehicles										
Plant & equipment			627							627
Computers - hardware/equipment			445							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	-	-	-	1,200	1,200	100.0%	2,272

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
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	-	98	192	486	294	60.4%	1,944
General vehicles			414		18	30	103	74	71.4%	414
Specialised vehicles										
Plant & equipment			486		6	17	122	104	85.9%	486
Computers - hardware/equipment			574		46	92	143	52	36.2%	574
Furniture and other office equipment			149			0	37	37	99.8%	149
Abattoirs										
Markets										
Civic Land and Buildings			322		29	54	80	26	32.9%	322
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	2,418	-	84	91	604	513	84.9%	2,418
Computers - software & programming			2,418		84	91	604	513	84.9%	2,418
Other										
Total Repairs and Maintenance Expenditure		-	4,362	-	182	283	1,090	807	74.0%	4,362

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September										
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	-	-	-	50	50	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				50	50	100.0%	200
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	4,098	-	-	-	1,025	1,025	100.0%	4,098
General vehicles			550				138	138	100.0%	550
Specialised vehicles			-				-	-		-
Plant & equipment			645				161	161	100.0%	645
Computers - hardware/equipment			650				163	163	100.0%	650
Furniture and other office equipment			853				213	213	100.0%	853
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			1,400				350	350	100.0%	1,400
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	200	-	-	-	50	50	100.0%	200
Computers - software & programming			200				50	50	100.0%	200
Other										
Total Repairs and Maintenance Expenditure		-	4,498	-	-	-	1,125	1,125	100.0%	4,498

Quality Certificate

I, ZM Bogatsu, the acting 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 September 2012 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

ZM Bogatsu
Acting Municipal Manager of Frances Baard District Municipality

Signature  _____

Date 15 October 2012