FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

FEBRUARY 2013

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1. <u>INTRODUCTION</u>

1.1 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).

1.2 STRATEGIC OBJECTIVE

"To comply with MFMA priorities as well as MFMA implementation plan"

1.3 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.

"Section 71(1) of the MFMA states that, 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".

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

2. MAYOR'S REPORT

Frances Baard District Municipality developed its own reporting format and reported 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 however contradicts the Municipal Budget and Reporting Regulations and it became necessary to comply to the applicable legislation in this regard.

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

The implementation was 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	31 December 2012
•	Supporting Table SC2 Monthly Budget Statement	
	- Performance indicators	31 December 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	31 December 2012
•	Supporting Table SC6 Monthly Budget Statement	
	- Transfers and grant receipts	31 December 2012
•	Supporting Table SC7 Monthly Budget Statement	
	- Transfers and grant expenditure	31 December 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	31 December 2012
•	Supporting Table SC13a Monthly Budget Statement	
	- Capital expenditure on new assets by asset class	31 December 2012

- Supporting Table SC13b Monthly Budget Statement
 - Capital expenditure on renewal of existing assets by asset class 31 December 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 was submitted to the Executive Mayor for approval on 25 July 2012 and has also been provided to National Treasury. Budget process plan is in progress and meetings were held with Managers to review their budgets in respect of the 2013/14 financial year and outer years during the month of February 2013.

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. The District Municipality received an **Unqualified Audit Opinion** for the 2011/12 Financial Year with two matters of emphasis which are:

- ➤ Procurement and Contract Management Contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by Supply Chain Management regulation 13(c).
- ➤ Internal Audit The internal audit did not audit the performance measurements on a continuous basis, as required by Municipal Planning and Performance Management Regulation 14(1) (c).

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.

3. COUNCIL RESOLUTIONS

Council Resolutions will be included after council meetings.

4. EXECUTIVE SUMMARY

4.1 Statement of Financial Performance

Consolidated performance against annual budget (Projected Operating Results)

Revenue by source

Year-to-date accrued revenue is R68, 934 million compared to the year-to-date budget projections of R52, 418 million for February 2013. This is as a result of receiving equitable share in advance for the quarter ended 31 December 2012. The main sources of revenue that are below budget are transfer of operational government grants and rental of facilities and equipment.

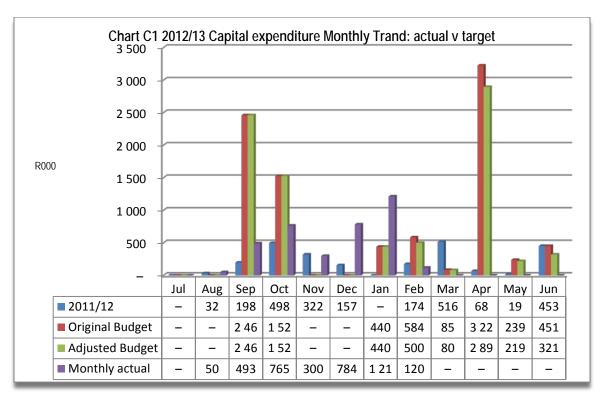
Operating expenditure by type

To date, R52, 939 million has been spent compared to the operational approved budget of R119, 867 million. This includes non-cash items such as depreciation & impairment and amortization. The main areas where expenditure is less than the budget is employee related costs, amortization, actuarial losses, repairs & maintenance, finance charges (employee benefits), DBSA loan repayment, contracted services, grants and subsidies paid as well as general expenses.

Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R3, 725 million or 44% of the total original budget of R8, 445 million. Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in projects being rolled over to the next financial year. Please refer to Annexure A, Table C5 for further details.



Capital Expenditure Monthly Trend: Actual vs Target

Cash Flows

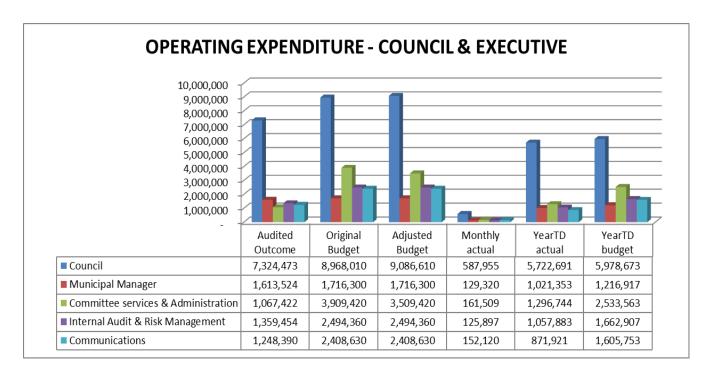
The Municipality started the year with a total cash and cash equivalents of R89, 114 million. For February 2013, the cash and cash equivalents amounts to R99, 991 million. The net increase of R10,877 million is as a result of receiving Equitable Share Grant in advance for the second quarter ending 31 December 2012.

Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits)

Consolidated performance of year-to-date expenditure against year-to-date budget (per municipal vote)

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Corporate Services, Planning & Development and Project Management & Advisory Services.

The following charts depict the financial performance as per Municipal vote according to the approved organogram of council.



Actual operating expenditure of Council & Executive is 76.71% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: consultancy, repairs and maintenance, legal services, special projects and general expenses.

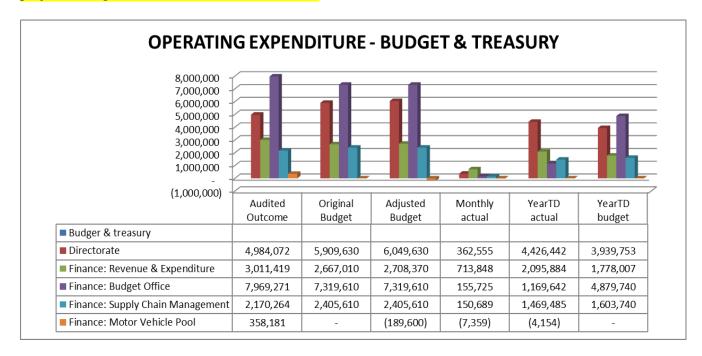
An approved vacant post of Office Manager in the office of the Municipal Manager has to be filled, and was advertised in December 2012.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
Municipal Manager				
Public/Private Funded Grants - Project 1	12,000	-		Absa refund on donation
	-	-		
Total	12,000	-		
	YTD Actual	Budget	% Spending	Remarks
Committee & Administration Services				
Youth Unit Special Projects	19,742	100,000	19.74%	Project in progress
Commemorative Days	54,880	100,000	54.88%	Project in progress
Total	74,623	200,000	37.31%	
Communications				
External Survey	-	10,000	0.00%	Contract must be renewed or cancelled
CFS System	-	400,000	0.00%	Phase 1 is in progress, awaiting invoice to effect payment
Branding	49,505	50,000	99.01%	Project in progress
PAIA Management	4,178	15,000	27.85%	Training update to be run in March 2013
Total	53,683	475,000	11.30%	

Actual spending on special projects of Council & Executive is 20.79% as compared to the approved budget.

Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in projects being rolled over to the next financial.

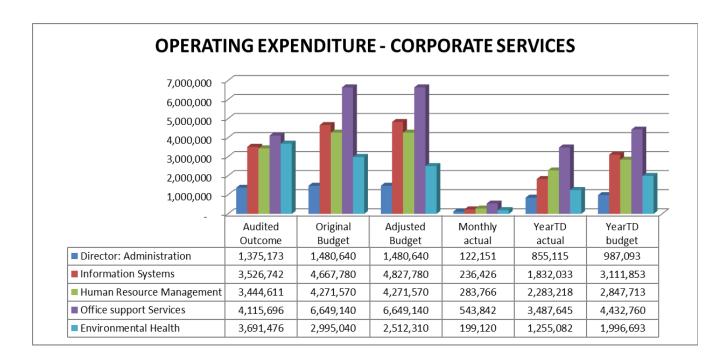


Actual operating expenditure of Budget & Treasury office is 75.05% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: interest on external borrowings, consultancy, repairs and maintenance, special projects and general expenses. Approved vacant posts of Assistant Accountant and 1 x Finance Intern still have to be filled. Both were advertised in December 2012.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

BUDGET & TREASURY				
	YTD Actual	Budget	% Spending	Remarks
Finance: Directorate				
Operation Clean Audit	254,125	430,000	59.10%	Project is ongoing
Financial System Support	116,851	263,000	44.43%	Project is ongoing
GRAP Compliance Assets: Dikgatlong	700,000	700,000	100.00%	Project complete
FMG - AFS Quality Control & GRAP Compliance	53,356	53,500	99.73%	Project complete
FMG - Staff Benefits	33,500	33,500	100.00%	Project complete
Total	1,157,832	1,480,000	78.23%	
Finance: Budget Office				
Capacity Building & BTO Operation	4,220	110,000	3.84%	Will be utilised 3rd and 4th quarter of the financial year
Total	4,220	110,000	3.84%	

Actual spending on special projects of Budget & Treasury Office is 73.09% as compared to the approved budget. The only area where under-spending has occurred on special projects is Operation Clean Audit, Financial System Support and Capacity Building.

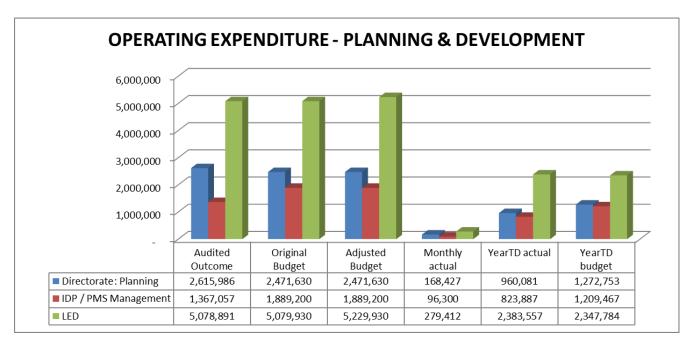


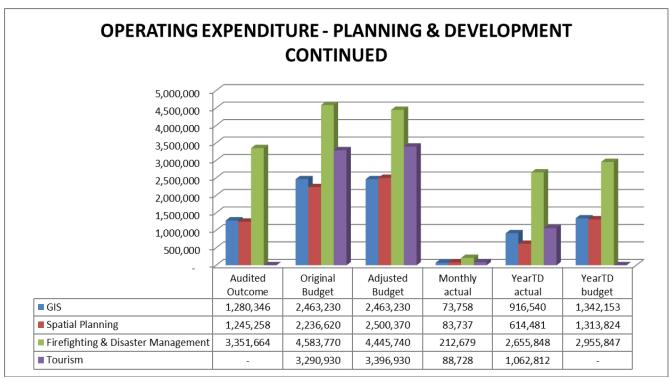
Actual operating expenditure of Corporate Services is 72.62% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: maintenance of computer hardware, software, printers, networks and telephone system, consultancy, special projects, training, and general expenses.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

CORPORATE SERVICES				
CORI ORATE SERVICES	YTD Actual	Budget	% Spending	Remarks
Information Communication & Technolog	zy_			
ICT Governance Framework	_	380,000	0.00%	Awaiting report from the service provider and invoice to process payment
ICT shared service methodology	_	640,000	0.00%	Project will not materialise as it was not approved by the ICT Steering Committee
ICT District Forum Meetings	-	12,000	0.00%	Meetings will take place from the third quarter of the financial year
Total	-	1,032,000	0.00%	
ICT Governance Framework				
	YTD Actual	Budget	% Spending	Remarks
Human Resource Management				
Employee Assistance Programme	2,859	100,000	2.86%	Utilised as needs arise
Employee Wellness	464,164	600,000	77.36%	Utilised as needs arise
Total	467,024	700,000	66.72%	
	YTD Actual	Budget	% Spending	Remarks
Environmental Health				
Health - Project 1	69,718	74,870	93.12%	Project in progress
Recycling Project Equipment	102,408	200,000	51.20%	Project in progress
Awareness Programme - Sanitation	6,866	9,000	76.29%	Spending according to programmes
Purchase Refuse Bags	-	50,000	0.00%	Awaiting MOA to implement the project
Implementation of Recycle Project	-	240,000	0.00%	Busy with arrangements of Air Quality workshop
Air Quality Projects	-	40,000	0.00%	Busy with specifications for recyling bins
Total	178,992	613,870	29.16%	

Actual spending on special projects of Corporate Services is 24.57% as compared to the approved budget. Most of the special projects of Corporate Services have not yet started. Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in projects being rolled over to the next financial.





Actual operating expenditure of Planning & Development is 90.19% of the year-to-date budget projections.

The main areas where expenditure is less than YTD budgets are: depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

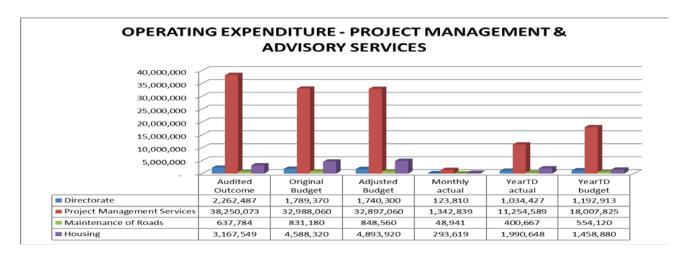
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DEPARTMENT OF FINANCE

PLANNING & DEVELOPMENT				
	YTD Actual	Budget	% Spending	Remarks
Planning & Development Directorate				
Phokwane Town Planning	56,140	300,000	18.71%	Project will materialise in the 4th quarter of the financial year
Review of Institutional Data Clensing	-	400,000	0.00%	Project will materialise in the 4th quarter of the financial year
Air Quality Management	-	300,000	0.00%	Project at planning stage
Total	56,140	1,000,000	5.61%	
IDP / PMS Management				
IDP Steering Committee Meeting	1,046	8,000	13.07%	Project in continuation
				Project will materialise during the 4th quarter of the financial
IDP Project	-	39,000	0.00%	year
Total	1,046	47,000	2.22%	
	YTD Actual	Dudget	% Spending	Remarks
LED	11D Actual	Budget	70 Spending	Kemarks
LED		40,000	0.000/	A long desired and the state of
11/12: LED CALL CENTRE - MAGARENG 10/11: LED SMME DEVELOPMENT	-	40,000 400,000		Advert with supply chain unit for processing To be finalised during the 4th quarter
10/11: LED SMME REGISTRATION	43,860	50,000		Project complete
10/11: LED KNOW YOUR REGEON	8,523	75,000		Project in progress
10/11: LED PROMOTION OF SMME'S	156,878	170,000	92.28%	Project in progress
10/11. LED I ROMOTION OF SMINES	130,676	170,000	92.20%	Project in progress Project will materialise during the 4th quarter of the financial
10/11: LED EMERGING FARMER SUPPORT	-	216,000	0.00%	year
				Project will materialise during the 3rd & 4th quarter of the
10/11: LED SMALL MINER SUPPORT	23,457	148,000	15.85%	financial year
11/12, LED DOAD BUILDING PROJECT (FRWD)	0.040	10.000	00.400/	D
11/12: LED ROAD BUILDING PROJECT (EPWP)	8,048	10,000		Project in progress
11/12: LED EPWP SUPPORT	-	15,000	0.00%	Project to be finalised end of 3rd quarter of the financial year Project will materialise during the 3rd & 4th quarter of the
11/12: LED A GENCY	_	70,000	0.00%	financial year
10/11: LED ENTREPRENEURSHIP		70,000	0.0070	Needed to re-advertise, Will materialise during 3rd & 4th
PROGRAMME	-	200,000	0.00%	quarter
10/11: LED BOKOMOTSO PROJECT-				
DIKGATLONG	30,000	140,000		A service provided has been appointed
10/11: LED PHOKW ANE PROCESSING PLANT	1,130	80,000		Project in progress
11/12: LED EXPO	419,667	522,000		Project in progress
11/12: LED BIO-MASS DIKGATLONG	- 400.454	20,000		Implementation during 3rd & 4th quarter
11/12: LED RITCHIE INCUBATION CENTRE	189,451	200,000		Project in progress
12/13: KBY HUB 11/12: LED DEVELOP INCENTIVE POLICIES	-	300,000		Implementation during 3rd & 4th quarter
11/12: LED DEVELOP INCENTIVE POLICIES 11/12: LED FUNDING APPLICATIONS	-	38,200		Implementation during 3rd & 4th quarter
11/12: LED FUNDING APPLICATIONS 11/12: LED COORDINATE STRUCTURES AND	-	39,000	0.00%	Implementation during 3rd & 4th quarter
FORUM	15,782	76,000	20.77%	Project in progress
Total	896,795	2,809,200	31.92%	
	VTD Actual	D 1 4	0/ Cnandina	, , , , , , , , , , , , , , , , , , ,
CIE	YTD Actual	Budget	% Spending	Remarks
GIS	7.455	247.000	22.022	Desired in any and
GIS Capture Water Infrastructure Corporate GIS Phase 2	76,457	347,000		Project in progress
Corporate GIS Phase 2	179,883	500,000	35.98%	Project in progress Project will materialise during the 3rd & 4th quarter of the
Financial Data Clensing	_	425,000	0.00%	, ,
Total	256,340	1,272,000	20.15%	
Spatial Planning				
Companies of Emperal Dilectors		207.010	0.00	Project will materialise after the Flood Line Analysis has been
Surveying of Erven - Dikgatlong	- 2.000	397,010	0.00%	
Zoning Scheme - Phokwane	3,838	490,500		Phase 1 completed.; Awaiting invoice to process payment
Registration of Title Deeds - Dikgatlong Total	26,733 30,572	180,640	14.80%	Project is ongoing - Payment as per registration
1 Visit	30,572	1,068,150	2.86%	1

	YTD Actual	Budget	% Spending	Remarks
FIRE FIGHTING / DISASTER MANAG	EMENT.			
Fire Fighting Volunteers Training	-	45,000	0.00%	Training to take place during the 3rd & 4th quarter
				Payment of stipends will take during the 3rd & 4th
Fire Fighting Volunteers Stipend	-	19,000	0.00%	quarter
Fire Fighting Volunteers Deploy	524	6,000	8.74%	Project in progress
Fire Fighting Volunteers Training Category B	-	21,000	0.00%	Training to take place during the 3rd & 4th quarter
Contingency Fund	97,529	225,000	43.35%	Project is needs driven
Review of Disaster Management Plan	400,000	400,000	100.00%	Project complete
Disaster Management Forum	1,058	8,000	13.22%	Meetings will take place during the 3rd & 4th quarter
NEAR Projects	36,000	36,000	100.00%	Project complete
Total	535,110	760,000	70.41%	
	YTD Actual	Budget	% Spending	Remarks
<u>TOURISM</u>				
Tourism Contribution - NCTA Support	-	300,000	0.00%	In process; Awaiting invoice & MoA
N12 Promotion	135,000	135,000	100.00%	Project complete
Diamonds & Dorings Support	50,000	50,000	100.00%	Project complete
Indaba Trade Expo	-	100,000	0.00%	Awaitng report from service provider
Wildebeeskuil Rock Art Support	-	20,000	0.00%	Awaitng signed MoA from service provider
				Project will materialise during the 3rd & 4th quarter of the
N12 Treasure Route Support	-	136,000		financial year
Tourism Business Plan Competition	158,000	158,100	99.94%	Project complete
Tourism Audit & Database	_	170,000	0.00%	Project will materialise during the 3rd & 4th quarter of the financial year
Tourism website	_	91,700		To be completed in 4th quarter
Tourism Route Feasibility & Business Plan	621	210,800		In process
Tourism Advertising & Promotion	54,351	131,480		Project in progress
Tourism Association	4,997	6,330		Project in progress
FBDM Arts & Craft Centres	_	100,000		Project will materialise during the 3rd & 4th quarter of the financial year
Tourism Marketing Brochure	69,890	84,320	82.89%	Project is completed
Total	472,859	1,693,730	27.92%	* *

Actual spending on special projects of Planning & Development is 24.30% as compared to the approved budget. Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in projects being rolled over to the next financial.



Actual operating expenditure of Project Management & Advisory Services is 69.21% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: consultancy, maintenance and provision of infrastructure projects and general expenses.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Project Management & Advisory Services)

PROJECT MANAGEMENT & ADVISO	RY SERVICES			
	YTD Actual	Budget	% Spending	Remarks
PROJECT & ADVISORY SERVICES				
EQS 11/12: MAG: MNT STREET &				Claims received, not yet been paid due to missing support
STORMWATER	639,016	750,000	85.20%	documents
EQS 12/13 - Magareng: MNT Street & Stormwater	405,585	1,500,000	27.04%	Claims received, not yet been paid due to missing support documents
EQS 12/13 - Magareng: MNT Electricity Network	132,280	350,000	37.79%	Claims received, not yet been paid due to missing support documents
EQS 12/13 - Phokwane: MNT Water & Waste Water	1,116,340	1,900,000	58.75%	Project in progress
EQS 12/13 - Phokwane: MNT Electricity Network	394,678	500,000	78.94%	Project in progress
EQS 12/13 - Phokwane: MNT Street & Stormwater	301,350	500,000	60.27%	Project in progress
EQS 12/13 - Dikgatlong: MNT Water & Waste Water	309,281	1,000,000	30.93%	Project in progress
EQS 12/13 - Dikgatlong: MNT Electricity Network	177,928	500,000	35.59%	Project in progress
EQS 12/13 - Dikgatlong: MNT Street & Stormwater EQS 12/12 - Sal Plactic MNT Platfontain Source	8,400	500,000	1.68%	Will be spent by June 2013
EQS 12/13 - Sol Plaatje: MNT Platfontein Sewer System	238,872	500,000	47.77%	Project in progress
EQS 12/13 - Sol Plaatje: MNT Street & Stormwater	-	300,000		Will be spent before 30 June 2013
RESF Water & Sewer Network - Warrenvale	106,000	106,970		Project complete
REVF Water Treatment Works - Dikgatlong	239,846	250,000		Project complete
12/13 - Magareng: Provision of Water	·	,		
Reticulation	-	2,500,000		Project in design stage: Will be spent by June 2013
12/13 - Magareng: Upgrade of Water Network	-	2,000,000	0.00%	Material to be procured in March 2013
12/13 - Magareng: Water & Electricity Meter	-	700,000	0.00%	Material to be procured in March 2013
12/13 - Magareng: Electric Masterplan	129,242	900,000	14.36%	Project in implementation phase, awaiting first claim
12/13 - Phokwane: Ganspan Access Road	2,668,497	4,930,000	54.13%	Project in progress
12/13 - Phokwane: Electric Masterplan	-	900,000		Project in evaluation stage
12/13 - Dikgatlong: Procure Sanitation Truck	-	2,000,000	0.00%	Truck to be delivered in March 2013
12/13 - Dikgatlong: Contruction of Roads	632,076	3,000,000	21.07%	Project in progress
12/13 - Sol Plaatje: Water Provision	83,131	1,340,000	6.20%	
12/13 - Sol Plaatje: Sanitation Provision	253,431	1,730,000	14.65%	
REVF 09/10: 11/12: Dikgatlong: Water Treatment Works	1,234,805	1,412,000	87.45%	Balance of budget in retention control account
Maloof Skate Park	500,000	500,000	100.00%	Project complete
Total	9,570,759	30,568,970	31.31%	
	YTD Actual	Budget	% Spending	Remarks
<u>HOUSING</u>				
Housing Consumer Education	-	42,000	0.00%	Project on hold
Housing Field Workers	130,920	208,920	62.67%	Project is ongoing Project will materialise during the 3rd & 4th quarter of the
Housing Sector Plans	-	620,000	0.00%	financial year
Housing Plans	-	130,000	0.00%	Project will materialise during the 3rd & 4th quarter of the financial year
Housing Strategy	_	250,000	0.00%	Project will materialise during the 3rd & 4th quarter of the financial year
Housing Steering Committee Meetings	2,392	8,500	28.14%	
Total	133,312	1,259,420	10.59%	

Actual spending on special projects of Project Management & Advisory Services is 30.49% as compared to the approved budget. Most of the special projects Project Management & Advisory Services have not yet started. Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in projects being rolled over to the next financial.

5. IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)

Table C1: Monthly Budget Statement Summary

	2011/12				Budget Year	2012/13			
Description	Audited	Original	Adjusted	Monthly			YTD	YTD	Full Year
i '	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands		J		l		l		%	
Financial Performance						l			
Property rates	-	-	-	l –	l –	l –	-		-
Service charges	-	-	-	_	_	I -	-		_
Inv estment rev enue	5,491	4,708	4,708	373	3,537	3,138	399	13%	5,309
Transfers recognised - operational	88,914	92,592	92,167	1,310	64,943	61,345	3,598	6%	90,987
Other own revenue	840	756	756	229	454	537	(83)	-15%	682
Total Revenue (excluding capital transfers	95,246	98,056	97,631	1,913	68,934	65,020	3,914	6%	96,978
and contributions)								ı ı	
Employ ee costs	33,909	42,556	42,561	3,074	24,215	28,371	(4,156)	-15%	38,003
Remuneration of Councillors	4,595	5,357	5,357	431	3,429	3,572	(142)	-4%	5,174
Depreciation & asset impairment	22,562	4,498	4,498	269	1,960	2,999	(1,038)	-35%	7,221
Finance charges	3,259	2,362	2,362	-	703	548	155	28%	2,056
Materials and bulk purchases	2,314	4,362	4,329	324	1,261	2,908	(1,647)	-57%	4,690
Transfers and grants	26,382	45,692	45,559	1,490	13,901	21,704	(7,802)	-36%	36,419
Other expenditure	13,497	15,248	15,200	1,141	7,468	10,130			
Total Expenditure	106,517	120,075	119,867	6,730	52,939	70,231	(17,292)	-25%	105,652
Surplus/(Deficit)	(11,272)	(22,019)		(4,817)	15,996	(5,210)			(8,674)
Transfers recognised - capital	_	-	_	-	-	-	_		-
Contributions & Contributed assets	_	-	-	l -	_	i -	_		-
Surplus/(Deficit) after capital transfers &	(11,272)	(22,019)	(22,236)	(4,817)	15,996	(5,210)	21,206	-407%	(8,674)
contributions	, , ,	, ,	l ' ' '	1	ļ	l , ,			,
Share of surplus/ (deficit) of associate	_	_	_	l _	_	I _	_		_
Surplus/ (Deficit) for the year	(11,272)	(22,019)	(22,236)	(4,817)	15,996	(5,210)	21,206	-407%	(8,674)
Capital expenditure & funds sources	, , ,		i , , , ,						
Capital expenditure	2,382	9,013	9,013	120	3,725	1,072	2,652	247%	7,258
Capital transfers recognised	42	9,013	9,013	1	3,725	1,072	2,032	24770	7,236
Public contributions & donations	-	_	_ _			_	_		
Borrowing			- 	<u>-</u>	- -	<u>-</u> _	_	ı ı	
· ·	2,340	9,013	8,445	I – 120	3,725	l	2,652	247%	7,258
Internally generated funds Total sources of capital funds	2,340	9,013	8,445	120	3,725		2,652	247%	7,258
·	2,302	7,013	0,443	120	3,723	1,072	2,032	24770	1,230
Financial position									
Total current assets	89,442	49,924	49,924	89,442	102,326				47,024
Total non current assets	50,401	58,291	58,291	50,401	51,644				61,191
Total current liabilities	14,905	8,051	8,051	14,905	13,712]			8,051
Total non current liabilities	34,012	23,607	23,607	34,012	33,386	1			23,607
Community wealth/Equity	90,926	76,558	76,558	l	106,873]			76,558
Cash flows			I						
Net cash from (used) operating	16,751	(17,312)	(17,312)	(5,323)	18,427	2,529	15,898	629%	(17,312)
Net cash from (used) investing	(2,375)	(8,913)	(8,913)	(3)			(2,683)	200%	(8,913)
Net cash from (used) financing	(1,289)	(1,139)	(1,139)	_	(626)	(569)	(57)	10%	(1,139)
Cash/cash equivalents at the month/year end	86,214	45,454	45,454	99,991	99,991	73,436	26,555	36%	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-	Over 1Yr	Total
Debtors Age Analysis			+			'	1 Yr	+ +	
Total By Revenue Source	960	72	64	66	68	64	699		2,032
Creditors Age Analysis	700	12	J 4		00		077	——I	2,032
Total Creditors	315	2	_	I _	_	l _		-	7,010
Total Greaturs	313			_ 	-	<u> </u>			7,010

<u>Table C2 Monthly Budget Statement - Financial Performance (standard classification)</u>

	ı	2011/12				Budget Year 2	2012/13			
Description	Ref	Audited	Original	Adjusted		YearTD	YearTD	YTD	YTD	Full Year
	1	Outcome	Budget I	•	actual	actual	budget	variance	variance	Forecast
R thousands	. 1		ı						%	
Revenue - Standard										
Governance and administration		76,734	83,215	83,215	656	61,411	54,058	7,353	14%	83,215
Executive and council		1,763	3,318	3,318	_	2,212	2,212	-		3,318
Budget and treasury office		74,972	79,897		656	59,199		7,353	14%	79,897
Corporate services		_	_	-	_	-	_	-		_
Community and public safety		3,149	1,200	1,200	120	833	677	156	23%	1,200
Community and social services		-	_	-	-	- 1	-	-		-
Sport and recreation		-	-	-	-	- I	-	-		-
Public safety	ı	-	-	-	-	- I	-	I –		-
Housing		3,149	1,200	1,200	120	833	677	156	23%	1,200
Health		_	-	_	_ 1	_ 1	-	_		-
Economic and environmental services		15,363	13,641	13,216	1,137	6,690	10,285	(3,595)	-35%	12,563
Planning and development		10,301	9,941	9,941	1,137	4,624	8,285	(3,661)	-44%	9,464
Road transport	1	-	-	-	-	_ 1	-	_		-
Environmental protection		5,062	3,700	3,275	_	2,066	2,000	66	3%	3,099
Trading services		_	- 1		_	-	_	_		_
Electricity		=	-	_	-		_	-		_
Water		_	- 1	-	_		-	_		_
Waste water management		_	_	_	_		_	_		_
Waste management		_	_ 1	_	_	-	_	_		_
Other	4	_		_	_	-	_	_		_
Total Revenue - Standard	2	95,246	98,056	97,631	1,913	68,934	65,020	3,914	6%	96,978
									 -	
Expenditure - Standard					0.740			(0.000)	050/	
Governance and administration		43,569	54,868		3,718	27,586	36,578	(8,993)	-25%	52,232
Executive and council		12,613	19,497			9,971	12,998	(3,027)	-23%	17,709
Budget and treasury office	-	18,493	18,302		1,375	9,157	12,201	(3,044)	-25%	18,502
Corporate services		12,462	17,069		1,186	8,458	11,379	(2,921)	-26%	16,021
Community and public safety		6,519	9,172		506	4,647	4,515	132	3%	8,963
Community and social services		-	_		0	0	-	0	#DIV/0!	_
Sport and recreation		-			-	- 1	-	_		-
Public safety		3,352	4,584	4,446	213	2,656		į (400)	-13%	4,713
Housing	l l	3,168	4,588	4,894	294	1,991		532	36%	4,250
Health		-	-	-	-	- [-		-
Economic and environmental services		56,429	56,035	55,950	2,505	20,706			-29%	44,456
Planning and development		52,738	53,040	53,437	2,306	19,451		(7,690)	-28%	42,183
Road transport		-	-	-	-	_ !		-		-
Environmental protection		3,691	2,995	2,512	199	1,255	1,997	(742)	-37%	2,273
Trading services		_	- 1		_	-	-	-		_
Electricity		-	-		-	- '	-	-		_
Water		-	-		-	-	-	-		-
Waste water management		-	- 1		-	- '	-	-		-
Waste management		=	-		=	-	_	-		_
Other	_ 4 _		[- +	=	<u> </u>	 	
Total Expenditure - Standard	3	106,517	120,075			52,939	70,231	(17,292)		105,652
Surplus/ (Deficit) for the year		(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)	21,206	-407%	(8,674

<u>Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)</u>

Vote Description		2011/12				Budget Year 2	2012/13			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
[Insert departmental structure etc 3.]	Rei	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands				I					%	
Revenue by Vote	1			I						
Vote 1 - Council & Executive		1,763	3,318	3,318 I	- 1	2,212	2,212	-		3,318
Vote 2 - Budget & Treasury		74,972	79,897	79,897	656	59,199	51,846	7,353	14.2%	79,897
Vote 3 - Corporate Services		5,062	3,700	3,275	_ I	2,066	2,000	66	3.3%	3,099
Vote 4 - Planning & Dev elopment		1,200	1,000	1,000	56	56	250	(194)	-77.5%	1,000
Vote 5 - Project Management & Advisory Services		12,250	10,141	10,141	1,201	5,401	8,712	(3,311)	-38.0%	9,664
Total Revenue by Vote	2	95,246	98,056	97,631	1,913	68,934	65,020	3,914	6.0%	96,978
Expenditure by Vote	1									
Vote 1 - Council & Executive		12,613	19,497	19,215	1,157	9,971	12,998	(3,027)	-23.3%	17,709
Vote 2 - Budget & Treasury		18,493	18,302	18,294	1,375	9,157	12,201	(3,044)	-24.9%	18,502
Vote 3 - Corporate Services		16,154	20,064	19,741	1,385	9,713	13,376	(3,663)	-27.4%	18,294
Vote 4 - Planning & Development		14,939	22,015	22,397	1,003	9,417	10,442	(1,025)	-9.8%	20,635
Vote 5 - Project Management & Advisory Services		44,318	40,197	40,380	1,809	14,680	21,214	(6,533)	-30.8%	30,511
Total Expenditure by Vote	2	106,517	120,075	120,027	6,730	52,939	70,231	(17,292)	-24.6%	105,652
Surplus/ (Deficit) for the year	2	(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)	21,206	-407.0%	(8,674)

<u>Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)</u>

	1	2011/12				Budget Year 2				
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1							ļ	I %	
Revenue By Source	i i							i	i	
Property rates	ı	-	- 1	-	_	_	_	j -		-
Property rates - penalties & collection charges	1	-	-	-	-	_	_	j -		-
Service charges - electricity revenue	ı	-	- 1	-	_ !	_ 1	_	i -		-
Service charges - water revenue	1	-	-	-		_ '	_	i -		-
Service charges - sanitation revenue		-	-	-	_ 1	_ '	-	-		-
Service charges - refuse revenue	i	-	-	-	_	_	-	-		-
Service charges - other		-	-	-	_	_	-	i -		-
Rental of facilities and equipment		507	632	632	113			(118)	-28%	454
Interest earned - external investments		5,491	4,708	4,708	373	3,537	3,138	399	13%	5,309
Interest earned - outstanding debtors		-	-	-	- 1	r - ı				
Dividends received		_	-		- 1	<u> </u>		_		
Fines		-	-		- 1		-	<u> </u>		-
Licences and permits		-	-		-	- 1		<u> </u>		
Agency services			-							
Transfers recognised - operational	ļ.	88,914	92,592		1,310	64,943	61,345		6%	90,987
Other rev enue	_ '	333	25		7	42	16		156%	63
Gains on disposal of PPE	'		100		110	110	100		10%	165
Total Revenue (excluding capital transfers and	ı	95,246	98,056	97,631	1,913	68,934	65,020	3,914	l 6%	96,978
contributions)	!_		'			1			'	
Expenditure By Type	- 1							1		
Employ ee related costs	-	33,909	42,556	42,561	3,074	24,215	28,371	(4,156)	-15%	38,003
Remuneration of councillors		4,595	5,357	5,357			-		-4%	5,174
	!			_	_				-476	
Debt impairment	l	-	3	3			_			3
Depreciation & asset impairment	1	22,562	4,498	4,498	269	1,700	2,999	(1,038)		7,221
Finance charges	<u>I</u>	3,259	2,362	2,362		703	548	155	28%	2,056
Bulk purchases	ı	_	- 1	-	_		_	ļ -		_
Other materials	ı	2,314	4,362	4,329	324	1,261	2,908	(1,647)	I -57%	4,690
Contracted services	ı	2,512	- 1	-	-	_	-	l -	l l	-
Transfers and grants	1	26,382	45,692	45,559	1,490	13,901	21,704	(7,802)	I -36%	36,419
Other expenditure		10,369	15,195		1,141	7,468	10,130	_ `` '		12,035
Loss on disposal of PPE		615	50			7,100	- 10,100	(2,002)	1	50
	,					F2 020		(17.202)	250/	
Total Expenditure	- - -	106,517	120,075	120,027	6,730	52,939	70,231	(17,292)	-25%	105,652
Surplus/ (Deficit) for the year		(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)	21,206	(0)	(8,674)
Transfers recognised - capital								i -		
Contributions recognised - capital	ĺ							· -		
Contributed assets								i -		
Surplus/(Deficit) after capital transfers &		(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)			(8,674)
contributions		(11,212)	(22,017)		(1,017)	13,770	(3,210)			(0,074)
Taxation		,				l — <u></u> 1				
Surplus/(Deficit) after taxation	- !	(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)			(8,674)
Attributable to minorities		L				LJ				
Surplus/(Deficit) attributable to municipality		(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)			(8,674)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year	- T -	(11,272)	(22,019)	(22,397)	(4,817)	15,996	(5,210)	1		(8,674)

<u>Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)</u>

						Budget Year 2	2N12/13			
Vote Description	Ref	2011/12 Audited	Original	Adjusted	Monthly	YearTD		VTD	VTD	Full Year
vote Description	I	Outcome	Budget	Budget	actual	actual		Ī		7
R thousands	1	Outcome	Buugei	Duuyei	actual	actual	budget			Forecast
Multi-Year expenditure appropriation	2				-				%	<u>!</u> [
Vote 1 - Council & Executive	1 -	_				l	_	! 		' I _
	-				_	l .	_	 I		
Vote 2 - Budget & Treasury	_	-	- 1	_	-			· –		- I
Vote 3 - Corporate Services	-	-	- 1	-	-	I - [_	- I		-
Vote 4 - Planning & Development		-	- 1	-			-	-		-
Vote 5 - Project Management & Advisory Services				-		. — — —	· <u> </u>	⊢	. – – 1	⊢
Total Capital Multi-year expenditure	4,7	-	-	-	_	l	-	_		_
Single Year expenditure appropriation	2							l		l
Vote 1 - Council & Executive		138	127	127	=	0	60	(60)	-100%	126
Vote 2 - Budget & Treasury		295	1,826	1,996	-	1,433	324	1,109	342%	I 76
Vote 3 - Corporate Services		593	1,412	1,962	45	489	196	293	150%	1,512
Vote 4 - Planning & Dev elopment		49	4,794	3,600	-	1,234	83	1,151	1387%	4,794
Vote 5 - Project Management & Advisory Services	ı	1,307	855	760	74	568	409	158	39%	750
Total Capital single-year expenditure	1 4	2,382	9,013	8,445	120	3,725	1,072	2,652	247%	7,258
Total Capital Expenditure		2,382	9,013	8,445	120	3,725	1,072	2,652	247%	7,258
Capital Expenditure - Standard Classification	1		I			I		' !		I
Governance and administration	1	1,026	3,362	4,082	-		580	1,342	231%	1,712
Executive and council		138	127	_		0	60	(60)	-100%	126
Budget and treasury office		295	1,826		_	1,433	324	1,109	342%	76
Corporate services		593	1,409				196	293	150%	1,509
Community and public safety		43	5,315	4,027	_	1,640	39	1,601	4063%	5,315
Community and social services		-	-	-	-		=	<u> </u>		<u> </u>
Sport and recreation			,							<u> </u>
Public safety		1	4,672	3,479	-	1,147	-		#DIV/0!	4,672
Housing	-1	42	643	548	-	493	39	454	1152%	643
Health								l –		l
Economic and environmental services	-1	1,313	337	337	74	162	453	- ' '		
Planning and development		1,313	334	334	74	162	453	. ,		LL,
Road transport			, ,		Ļ	Ļ		<u> </u>		l -
Environmental protection	1	_	3	3	<u>-</u>	í -	-	 -		3
Trading services		-	- 1	-	_	-	-	r _		' <u>-</u>
Electricity	1					l .		' - I		I
Water	1		ļ			l		· -		
Waste water management	1		l			l		- I		I
Waste management			l					-		l
Other	_		- 				l 	⊢		⊢ – <u>–</u> –
Total Capital Expenditure - Standard Classification	3	2,382	9,013	8,445	120	3,725	1,072	2,652	247%	7,258
Funded by:										I
National Gov ernment								l _		
Provincial Government		42				- I		l _		l
District Municipality								! _		l -
Other transfers and grants					I <u> </u>	l				 _
Transfers recognised - capital		42	₋					<u> </u>		_ _
Public contributions & donations	5		l			l		-		
Borrowing	6		l			ı		_		I I
Internally generated funds		2,340	9,013			3,725	1,072	2,652	247%	7,258
Total Capital Funding		2,382	9,013	8,445	120	3,725	1,072	2,652	247%	7,258

Table C6 Monthly Budget Statement - Financial Position

		2011/12	Budget Year 2012/13							
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year				
		Outcome	Budget	Budget	actual	Forecast				
R thousands	1									
<u>ASSETS</u>										
Current assets										
Cash		2,714	454		(9,009)	454				
Call investment deposits		83,500	47,800	83,500	109,000	44,900				
Consumer debtors		-	-	_						
Other debtors		2,878	1,300	2,878	2,032	1,300				
Current portion of long-term receivables		-				_				
Inventory		350	370	350	304	370				
Total current assets		89,442	49,924	89,442	102,326	47,024				
Non current assets										
Long-term receivables		_								
Investments		2,900	-	2,900	2,900	2,900				
Inv estment property		-								
Investments in Associate		-								
Property, plant and equipment		46,606	58,291	47,501	47,849	58,291				
Agricultural		_								
Biological assets		_								
Intangible assets		895		-	895	-				
Other non-current assets		-			-					
Total non current assets		50,401	58,291	50,401	51,644	61,191				
TOTAL ASSETS		139,843	108,216	139,843	153,971	108,216				
<u>LIABILITIES</u>										
Current liabilities										
Bank overdraft		_								
Borrowing		1,333	1,444	1,333	1,333	1,444				
Consumer deposits		_								
Trade and other payables		7,547	1,778	7,547	7,010	1,778				
Provisions		6,024	4,828	6,024	5,369	4,828				
Total current liabilities		14,905	8,051	14,905	13,712	8,051				
Non current liabilities										
Borrowing		11,486	10,058	11,486	10,859	10,058				
Provisions		22,526	13,549	_	22,526	13,549				
Total non current liabilities		34,012	23,607		33,386	23,607				
TOTAL LIABILITIES		48,917	31,657		47,097	31,657				
NET ASSETS	2	90,926	76,558	90,926	106,873	76,558				
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		64,025	66,176	64,025	83,030	66,176				
Reserves		26,901	10,382	_	23,843	10,382				
TOTAL COMMUNITY WEALTH/EQUITY		90,926	76,558		106,873	76,558				

1.4.7 Table C7 Monthly Budget Statement - Cash Flow

		2011/12			ı	Budget Year 2012	2/13			
Description	Ref	Audited	Original	Adjusted		VTDtl	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1				ļ)	ļ		%	I
CASH FLOW FROM OPERATING ACTIVITIES					I	i				
Receipts					l) i	ļ			l
Ratepayers and other		1,637	668	_	752	5,096	499	4,597	921%	668
Gov ernment - operating		86,365	92,592	_	310	69,063	58,597	10,466	18%	92,592
Gov ernment - capital		-	-	-	-	-		-		_
Interest		5,491	4,708	-	373	3,747	3,327	420	13%	4,708
Div idends		-	-	-	_			-		_
Payments										!]
Suppliers and employees		(48,845)	(67,226)	-	(5,221)	(40,473)	(41,620)	(1,147)	3%	(67,226)
Finance charges		(1,516)	(2,362)	-	_	(703)	(549)	154	-28%	(2,362)
Transfers and Grants		(26,382)	(45,692)	L	(1,537)	(18,303)	(17,725)	578	-3%	(45,692)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16,751	(17,312)		(5,323)	18,427	2,529	15,898	629%	(17,312)
CASH FLOWS FROM INVESTING ACTIVITIES					l)				I
Receipts					l]				I
Proceeds on disposal of PPE		-	100	_	-	- !	-	-		100
Decrease (Increase) in non-current debtors		6	-	-	1			-]
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments		-	-	-	-	-		-	1]]
Payments									1	ı İ
Capital assets	\perp	(2,382)	(9,013)		(3)	(4,024)	(1,341)	2,683	-200%	(9,013)
NET CASH FROM/(USED) INVESTING ACTIVITIES	I_{-}	(2,375)	(8,913)		(3)	(4,024)	(1,341)	2,683	-200%	(8,913)
CASH FLOWS FROM FINANCING ACTIVITIES					l	j				ı
Receipts					l) i				l
Short term loans		-	_	_	1	l l		_		1
Borrowing long term/refinancing			_	_	I	1		_		I
Increase (decrease) in consumer deposits			-	_	1]	1	-		1
Payments					1		1			!
Repay ment of borrowing		(1,289)	(1,139)	-	-	(626)	(569)	57	-10%	(1,139)
NET CASH FROM/(USED) FINANCING ACTIVITIES	I	(1,289)	(1,139)	=		(626)	(569)	57	-10%	(1,139)
NET INCREASE/ (DECREASE) IN CASH HELD		13,086	(27,364)	-	(5,326)	13,777	619			(27,364)
Cash/cash equivalents at beginning:		73,128	72,817	-	105,317	86,214	72,817			86,214
Cash/cash equivalents at month/y ear end:		86,214	45,454	_	l 99,991	99,991	73,436			58,851

6. SUPPORTING DOCUMENTATION

Table SC1 Material variance explanations

Ref	Description			
	R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Gov ernment grants & subsidies	6%	Equitable share grant for the quarter ended 31 December 2012	Acceptable
		•	Rental of grader to municipalities did not pick up as fast as	
	Rental of facilities and equipment	-28 14%	expected regarding maintenance of roads	Grader cost is journalised at the end of the financial year.
	Tronal of Idomicos and equipment	20.1170	Shipotod regularing maintonance of reads	crades soot to journalised at the situ of the initiational year.
		•		
	Interest earned - external investments	12.70%	Interest earned is more than expected	Adjusted upwards with the adjustment budget of January 2013
	Other income	155.64%	Revenue generated is more than the budget	Acceptable
2	Expenditure By Type			
				The vacant posts were advertised in November and will be
			Vacant Posts: Manager in office of the Municipal Manager,	filled shortly. The vacant post of Municipal Manager was only
	Salaries	-14.65%	Accountant and Assistant Accountant	filled in November 2012.
			Year-to-date depreciation is more than the year-to-date	
	Depreciation	-34.63%		
	Other Materials	56 62%	All maintenance projects not yet implemented. FBDM does not have infrastructure assets to maintain	Maintenance programmes will gain momentum as the financial year gains momentum
	One waterials	-30.0370	not have imastactare assets to maintain	y car gains momentum
		•	Most projects are in the planning phases and expenditure will	
	Transfers and grants	-35.95%	gain momentum as the financial year progresses	Expenditure will gain momentum as the financial year progress
		•	Underspending occurred on payment of municipal services,	
	Other expenditure	-26.28%	audit fees and motor vehicle usage.	Ex penditure will gain momentum as the financial year progress
	·		, and the second	, , ,
3	Capital Expenditure		E	
			Ex penditure on capital projects will pick up as the year progreses. Actual ex penditure is ahead of monthly budgted	
			projections due to improved budget implementation	
	Capital ex penditure	247.32%	procedures.	Acceptable
4	Financial Position			
		•	The R16 m increase in reserves relates to the revaluation of	
	Reserves	R 13,461,451	councils land & buildings.	
			The decrease of R10 m is due to the impairment of the council chambers that occurred during the revaluation	
	Property, plant & equipment	R 10,441,965	I	
	, Dente en entre en	,,,,,,		
5	Cash Flow			
J	Net cash from operating / (used) Operating Activities	628.73%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	-200.14%	Capital Expenditure not materialising per SDBIP	Departments are urged to spent their budget allocations
	Net cash from operating / (used) Financing Activities	-10.04%	Repay ment of borrowing	Bi-Annual DBSA Loan Repayment
6	Measureable performance			
7	Municipal Entities			

More detail on operating variances is available on pages 05 to 13 of this report.

Table SC2 Monthly Budget Statement - performance indicators

			2011/12		Budget Ye	ar 2012/13	
Description of financial indicator	Basis of calculation	Ref	Audited	Original	Adjusted	YearTD	Full Year
			Outcome	Budget	Budget	actual	Forecast
Percentage					<u> </u>		
Borrowing Management					l		
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		8.2%		8.2%	7.1%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		24.2%		5.7%	1.3%	6.8%
Borrow ed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital					l		
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.4%	17.3%	22.4%	18.0%	17.3%
Gearing	Long Term Borrowing/ Funds & Reserves		42.7%	96.9%	42.7%	45.5%	96.9%
<u>Liquidity</u>							l
Current Ratio 1	Current assets/current liabilities	1	600.1%	620.1%	600.1%	746.3%	584.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		597.9%	599.4%	597.9%	750.4%	599.4%
Revenue Management					ı I)
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing				i		1
(Payment Level %)					Ī		<u> </u>
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		3.0%	1.3%	2.9%	2.9%	1.3%
Longstanding Debtors Reduction Due To	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Recov ery	12 Months Old				l)
Creditors Management					I)
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	 		
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
Other Indicators					l		
Electricity Distribution Losses	% Volume (units purchased and generated less	2					
	units sold)/units purchased and generated						
Water Distribution Losses	% Volume (units purchased and own source less	2					
	units sold)/Total units purchased and own source						
Employ ee costs	Employ ee costs/Total Revenue - capital revenue		35.6%	43.4%	43.6%	35.1%	39.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	4.4%	4.4%	0.5%	1.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		27.1%	7.0%	7.0%	1.0%	7.5%
IDP regulation financial viability indicators					I)
i. Debt cov erage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		139.2%	143.6%	0.0%	299.5%	279.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost cov erage	(Av ailable cash + Inv estments)/monthly fix ed operational ex penditure		14.9	2.3	2.3	3.0	1.5

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The level of employee costs for the year to date is 31% which indicates that it should be monitored and managed effectively.

The municipality still depends on grant funding of over 95% to fund its operations.

All council's provisions and the Capital Replacement Reserve are cash backed and the cash and cash equivalents are sufficient to cover outstanding debt.

Description Budget Year 2012/13 NT 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 Bad Code >90 days R thousands Debts Debtors Age Analysis By Revenue Source 1200 Electricity 1300 Water 1400 Sew erage / Sanitation 1500 Refuse Removal 1600 1700 Housing (Rental Revenue) 1900 960 68 64 2 032 64 109 66 699 898 Other Total By Revenue Source 960 109 699 I 2,032 898 2000 66 2011/12 - totals only 912 103 63 664 853 61 I 65 61 1.930 Debtors Age Analysis By Customer Category 108 62 59 L 63,597.00 2200 1,349 Gov ernment 313 61 683 Business 2300 2400 (2 Households (2) 16 Other 2500 650 875.00 685 Total By Customer Category 2600 960 64 699 2,032 68 64

Table SC3 Monthly Budget Statement - aged 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 R17 140.82 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 28 February 2013 is Payne ME R7 210.60 and former employees of Frances Baard District Municipality who were transferred to Department of Roads and Public Works R925 040.57 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 28 February 2013 is Department of Roads and Public Works R47 072.30 for sundry services, Department of Health R1 710.00 for hiring of the Lecture Rooms and M.L. Mokoena R8 676.00 study bursary not recovered from his final salary – the matter is being pursued.

Outstanding debts are a concern for the District Municipality and the lack of co-operation remains a challenge. Debts are continuously monitored and reviewed and adequate controls are in place according to approved policies.

Table SC4 Monthly Budget Statement - aged creditors

Description	NT				Bud	lget Year 201	2/13				Prior y ear
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
Creditors Age Analysis By Customer	Туре						İ				
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300						l			-	
VAT (output less input)	0400			1					1	-	
Pensions / Retirement deductions	0500									-	
Loan repay ments	0600							ı		-	
Trade Creditors	0700							ı		-	
Auditor General	0800	ı								-	
Other	0900	7,010	_	_	-	-	-	_	-	7,010	
Total By Customer Type	2600	7,010]		<u> </u>			7,010	

The expenditure section continues 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' in terms of the remuneration of Public Office Bearers Act, 1998, was 5% and has been implemented in December 2012 back-dated to July 2012.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month of February 2013 is listed below:

DEPARTMENT OF FINANCE

PAYMENTS	
Total value of all payments	R 2,023,392
Electronic transfers	130
Cheques issued	18
STORES	
Value of Stores issued	43,488
SALARIES	
Number of salary beneficiaries	170
Councillors	27
Employees	141
Pensioners	2
Total remuneration paid	2,903,436
Councillors	412,091
Employees	2,488,652
Pensioners	2,693

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.

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 February 2013.

Implementation of the Approved Supply Chain Management Policy:

The approved Supply Chain Management Policy of 30 December 2005 as amended on 27 December 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 February 2013, 3 contracts (R200 000+) were awarded by the Bid Adjudication Committee.

- 1. Electric Master Plan for Phokwane: Aganang Engineering R865 690.00
- 2. Verification, Update and Reconciliation for Magareng Municipality's Billing Database into GIS-Nt Geomatics/ Esri Sa JV- R 551 646.00
- 3. 9 Seater bus: Kimberley Hyundi R350 947.27

For the period of February 2013 one written price quotation (R30 000-R200 000) was awarded by the Municipal Manager.

1. Painting of Council chamber: Woman on Edge – R38 050.00

The value of orders issued for the period ending 28 February 2013 total R2 430 150.92 (See Annexure "C")

Orders per department

Council and Executive	R62 616.36
Municipal Manager	R36 631.72
Finance	R364 523.20
Administration	R167 361.86
Planning and Development	R356 060.45
Technical Service	R1 462 745.1
Stores	R16 843.94

• Disposal Management

The Mercedes Benz was sold for R110 000 and three other redundant vehicles were donated to Phokwane Municipality

Deviations

No deviation was approved by the Municipal Manager.

• <u>Issues from Stores</u>

Total orders issued R43 488.23. Issues per department

R665.00
R41.66
R1 874.53
R17 158.13
R927.32
R22 821.59

• <u>List of accredited service providers</u>

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

Table SC5 Monthly Budget Statement - investment portfolio

			Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
Investments by maturity		Period of	Investment	of	interest for				value at end
, , ,	Ref	Investment		investment	the month		beginning	value	of the
Name of institution & investment ib	IXCI	invesiment	I			. (<i>,,</i> ,, .	of the	*4.40	month
R thousands		Yrs/Months				l i	month		
Municipality						i i			
ABSA		0	Term Deposit	28-Mar-13		0.0%	5,000		5,000
ABSA			Term Deposit			0.0%	12,500		12,500
ABSA			Term Deposit			0.0%	6,000		6,000
ABSA		0	Term Deposit			0.0%	10,000		10,000
FIRST RAND		0	Term Deposit	28-Mar-13		0.0%	6,000		6,000
FIRST RAND		0	Term Deposit	5-Apr-13		0.0%	6,000		6,000
NEDCOR		0	Term Deposit	7-Jun-13		0.0%	6,000		6,000
NEDCOR		0	Call Deposit	Call		0.0%	4 000		4,000
NEDCOR		0	Term Deposif	7-Mar-13		0.0%	9,000		9,000
NEDCOR		0	Term Deposit	28-Mar-13		0.0%	6,000		6,000
NEDCOR		0	Term Deposit	20-Mar-13		0.0%	4,750		4,750
NEDCOR		0	Term Deposit	5-Apr-13		0.0%	6,000		6,000
STANDARD BANK			Term Deposit	7-Mar-13		0.0%	5,000		5,000
STANDARD BANK		0	Term Deposit	13-Mar-13		0.0%	7,000		7,000
STANDARD BANK		0	Term Deposit	20-Mar-13		0.0%	4,750		4,750
STANDARD BANK		0	Term Deposit	28-Mar-13		0.0%	5,000		5,000
STANDARD BANK		0	Term Deposit	10-Apr-13		0.0%	6,000		6,000
STANDARD BANK		12 Months	Investment	28-Jun-13		0.0%	2,900		2,900
TOTAL INVESTMENTS AND INTEREST		:			<u>-</u>	 -	111,900		111,900
Entities						l			
Emutes						I			
						l I			
						l l			
		 I				1 1			
						l l			
Entities sub-total		i				+ I	[ı – – – –
TOTAL INVESTMENTS AND INTEREST	2						111,900		111,900

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

D	[, .	2011/12				Budget Year		T .	T 	r <u></u> -
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousandsRECEIPTS:	1,2			'			¦	+	%	
Operating Transfers and Grants	1,2							! !		
National Government:		161,012	90,692	90,692	190	68,830		-	13.8%	90,692
Local Government Equitable Share		10,012	10,391	10,391		6,212	6,927	(715)	-10.3%	10,391
Special Contribution: Councillor Remuneration		1,624	3,318	3,318		2,212	2.212	-	-10.376	3,318
Levy replacement	3	146,926	73,733	73,733		57,156	49,155	8,001	16.3%	73,733
Finance Management Grant		1,250	1,250	1,250		1,250	833	417	50.0%	1,250
Municipal Systems Improvement		1,200	1,000	1,000	- 1	1,000	667	333	50.0%	1,000
Extended Public Works Programme		-	1,000	1,000	190	1,000	667	333	50.0%	1,000
Water Affairs		-	_	_	_ !	_		I - I -		I I
				 	 			- 	 	! !
Provincial Government:		4,424	1,900	1,900	120	120			-90.5%	
Housing	4	2,784	1,200	1,200	120	120	800		-85.0%	1,200
Near Grant		569	-	-	<u> </u>		_			• I
Fire Fighting Equipment Grant NC Tourism		371	-	- 1	- i		- -	! <u>-</u>		- I
Environmental Health Recycling Grant		700	700	700	- I		467		-100.0%	700
District Aids Programme		700	-	- 1	- I	-	-	I (407)	-100.076	i I
Other transfers and grants [insert description]							 	- 		
District Municipality: [insert description]								<u> </u>		<u> </u>
Other grant providers:		210			₁	113	<u> </u>	113	#DIV/0!	'_
SETA Skills Grant		170		1	,	113	i			
Koopmansfontein Self Build Sceme		16	-		- !			I	1	ı
ABSA		24	-				Ī	I	ı	ı
			-				! !	[]]		! ! !
Total Operating Transfers and Grants	5	165,646	92,592	92,592	310	69,063	61,728	7,335	11.9%	92,592
Capital Transfers and Grants					ı		Ì	ì		i
National Government:		_	_	_		_	_	i _	ľ	ı _
Municipal Infrastructure (MIG)		· ·					1		 -	г – – –
Water Affairs			-	-	Ī		1			1
EPWP			-	- !	Į.					
		-	-		ļ.					
					ı					
					I		İ	-		<u> </u>
							i	<u> </u>		1
							1	J -		l
Other capital transfers [insert description]										!
Provincial Government:					· +		<u></u>	<u> </u>		¦
[insert description]					+		<u> </u>	i	[;
					ı		l I	i I		1 1
					I		! !	!]]		! [
District Municipality: [insert description]			<u>-</u>		I			+ ·	 	+ + !
Other grant providers:				' '			 		L	-
[insert description]			- 	_ _						
ESCOM (Electricity on Farms)			-	-			ı	<u>.</u>		ı
			-					!		l
			-					[]
			_	,				I -		I
Total Capital Transfers and Grants	5			+	· +		<u>-</u>	i	r	i
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	165,646	92,592	92,592	310	69,063	61,728	7,335	11.9%	92,592

Table SC7 Monthly Budget Statement - transfers and grant expenditure

		2011/12	-+											
Description	Ref	Audited	Original	Adjusted	Monthly		YearTD budget	YTD	YTD	Full Year				
		Outcome	Budget	Budget	actual	l teal ID actual	real 1D budget	variance	variance	Forecast				
R thousands			\	ı		l	<u> </u>		%	L				
<u>EXPENDITURE</u>	_]			,						[
Operating expenditure of Transfers and Grants			ſ	1		1	i I	i		f				
National Government:		83,299	90,692	90,692	1,165	63,159	l 60,461	2,698	4.5%	90,692				
Local Government Equitable Share		9,897	10,391	10,391	974	6,212	6,927	(715)	-10.3%	10,391				
Special Contribution: Councillor Remuneration		1,739	3,318	3,318	_	2,212	2,212			3,318				
Lev y replacement		67,645	73,733	73,733	_	53,977	49,155	4,822	9.8%	73,73				
Finance Management Grant		1,250	1,250	1,250	135	596	833	(237)	-28.5%	1,250				
Municipal Systems Improvement		1,200	1,000	1,000		56	667	(611)	-91.6%	1,000				
Extended Public Works Programme		78	1,000	1,000	_		667	(561)	-84.1%	1,000				
Water Affairs		1,489	_	_ /		r _	_			_				
Provincial Government:		5,325	1,900	1,900	843	1,623	1,267	- 356	28.1%	1,900				
Housing		3,149	1,200	1,200	120	833	800	33	4.1%	1,200				
Near Grant		.,	_			_	-	_		_				
Fire Fighting Equipment Grant			_	_ '	723	723	-	723	#DIV/0!	_				
NC Tourism			_	_ '	-	·	-	, , , , , , , , , , , , , , , , , , ,		-				
Environmental Health Recycling Grant		2,062	700	700	_	66	467		-85.8%	700				
District Aids Programme		115		- 4	_	-	r -	,	00.070	_				
District rids i rogidiffic		113		- 4		<u> </u>	_			_				
District Municipality:						<u>-</u>	i e	(<u>-</u> -		{				
District municipanty.						<u> </u>	_r	, <u>-</u> -		 -				
[insert description]							I	_		1				
Other grant providers:		290		'	26	113	r <u>-</u> ·	113	#DIV/0!					
Koopmansfontein Self Build Sceme		96		:				+ - -	#51170.					
ABSA		24				i	<u> </u>	·		_				
SETA Skills Grant		170		i	26	113	<u> </u>	113	#DIV/0!	_				
Total operating expenditure of Transfers and Grants:	- †	88,914	92,592	92,592	2,034	64,894	61,728	3,166	5.1%	92,592				
Capital expenditure of Transfers and Grants														
National Government:		_	-		_	_	l _	l _		-				
Municipal Infrastructure (MIG)							ı — — — — —	, ===_=						
Water Affairs		_				I	ı	_						
EPWP							l	_						
0							l	_						
0			1			i	l	_		}				
Other capital transfers [insert description]						İ	1	_		1				
Provincial Government:			· - }	<u>-</u> †		<u>-</u>		<u> </u>		<u> </u>				
			}					<u> </u>						
0				1		l	1	_		(
District Municipality:				<u>-</u> T		r <u>-</u>	<u> </u>	¦		 				
2.00.100 Municipanty.				+	- -	r	¦ — — — ⁻	\ <u>-</u> -	' -	(
0			ļ	1		ı	! 	_		(
Other grant providers:				+		+	-	¦	' - <i>-</i>	{				
ESCOM (Electricity on Farms)				+		+	[- 	— — <u>-</u>		{ 				
0				-			I	_		{				
Total capital expenditure of Transfers and Grants	-					<u> </u>	[<u>-</u> -	[<u>-</u> -	,	{ 				
	==	88,914	92,592	92,592	2,034		61,728							
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,914	92,592	92,592	2,034	64,894	61,728	3,166	5.1%	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.

Table SC8 Monthly Budget Statement - councilor and staff benefits

		2011/12				Budget Year	2012/13			
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	L _				ı			L	%	
	1	Α	В	С	I					D
Councillors (Political Office Bearers plus Other)									[
Salary		3,139	3,871	3,871	314	,	2,581	(115)	-4%	3,698
Pension Contributions		156	164	164	14		109	1	1%	165
Medical Aid Contributions		17	18	18	1		12	(1)	-5%	17
Motor vehicle allowance		1,043	1,240	1,240	82	657	827	(170)	-21%	986
Cell phone and other allowances		240	64	64	20	186	43	ı)	308
Housing allowance			-	-	-	-	-	I –		-
Sub Total - Councillors		4,595	5,357	5,357	431	3,429	3,572	(142)	-4%	5,174
% increase	4		16.6%	16.6%		i		ı		12.6%
Senior Managers of the Municipality	3					i				
Basic Salaries and Wages		3,233	3,654	3,654	596	1,699	2,436	(738)	-30%	2,997
Pension and UIF Contributions		366	619	619	45	179	412	(233)	-57%	50
Medical Aid Contributions		134	195	195	11	56	130		-57%	16
Ov ertime					_	_ !			ļ .	_
Performance Bonus		209	464	464	_ '	_ 1	310		-100%	381
Motor Vehicle Allowance		358	476	476	41	154	317	(164)	-52%	390
Cellphone Allowance		72	72	72	8	40	48		-17%	59
Housing Allowances		33	43	43	3	15	29		-47%	3
Other benefits and allowances		14	121	121	6	18	81		-78%	10
Payments in lieu of leave		_	81	81	-	-	54	(54)	-100%	6
Long service awards		-	-	_	-	-		ı <u>`</u>		-
Post-retirement benefit obligations	2	_	-	_	-	- 1		_		-
Sub Total - Senior Managers of Municipality		4,420	5,726	5,726	711	2,161	3,817	(1,656)	-43%	4,695
% increase	4		29.5%	29.5%				l `` ´		6.2%
Other Municipal Staff						1				
Basic Salaries and Wages		20.897	26.198	26,198	1,607	15,949	17,462	(1,514)	-9%	24.602
Pension and UIF Contributions		3,358	4,176		319	2,574	2,784	,	-8%	3,424
Medical Aid Contributions		954	1,127		105	749	751		0%	924
Overtime		58	79	84	2	30	56	. ,	-46%	65
Performance Bonus		-	_	_	-	-	-		1070	-
Motor Vehicle Allowance		1,534	1,883	1,883	174	1,330	1,255		6%	1,544
Cellphone Allowance		109	99	99	7		66		28%	81
Housing Allowances		495	524	524	31		350		-26%	430
Other benefits and allowances		758	1,082	1.082	46		721	(330)	-46%	887
Payments in lieu of leave	1	883	619	619	-		412	(296)	-72%	495
Long service awards	1	141	180	180	9		120	(10)	-9%	148
Post-retirement benefit obligations	2	304	864	864	62			(117)	-20%	709
Sub Total - Other Municipal Staff	1	29,489	36,831	36,836	2,362		24,554	(2,499)	-10%	33,308
% increase	4	27,407	24.9%	24.9%	2,302	22,034	24,304	(2,477)	-1070	13.0%
	1					L		<u> </u>	l	
Total Parent Municipality	J	38,504	47,914	47,919	3,505	27,644	31,943	(4,298)	-13%	43,17

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace for February 2013 averages 88%. The reason for the deviations is mainly due to courses, maternity, annual, sick leave and special annual leave granted by council to all staff.

Attendance trends are summarized as follows:

		Senior	Middle	Supervisory	Clerical
		Management	Management		
Number of Members		1	4	3	17
Annual Leave		0	5	1	11
Sick Leave		0	0	1	5
Courses / Seminar		5	8	0	0
Meetings		0	0	0	0
Family Responsibility		2	0	0	0
Study		0	0	0	0
Maternity Leave		0	0	0	20
Union Matters		0	0	0	0
Absent		0	0	0	0
Special Annual Leave		0	0	0	0
No. of Workdays Atter	nded	15	67	38	302
Total Workdays		20	80	40	340
Percentage attendance	per Group	75%	84%	95%	89%
Average		88%			

Personnel Development:

Two officials attended the Municipal Finance Management Programme during the month of February 2013 and one attended the Public Sector Accounting / Operation Clean Audit offered by IMFO.

INTERNSHIP PROGRAMME

As per National Treasury regulations, four Finance Interns were appointed (three on 19 December 2012 and one on 03 December 2012). The vacant post of one Finance Intern was readvertised due to technical errors and will be filled shortly. The aim of the programme is to capacitate Finance Graduates to eventually be able to fill CFO and other financial posts in municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the programme.

Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Ref						Budget Ye	ear 2012/13							edium Term R nditure Frame	
Description	1101	July	August	Sont	October	Nov	Doc -	January	Feb	March	April	May	June		Budget Year	
R thousands	1													2011/12	+1 2012/13	
Cash Receipts By Source	+'-	Outcome	Outcome	Outcome	Uulcome	Outcome	Outcome	Buagei	Budget	buugei	Budget	Budget	Budget	2011/12	+1 2012/13	+2 2013/14
Property rates			_	_	l _					1	Ĺ				į	
Property rates - penalties & collection charges			_		_ ا	_				1					į į	
Service charges - electricity revenue					_	l -			 -	(l			ļ	
		Į Į		_		-			l	l l	i	ļ	_		ļ	
Service charges - water revenue					-	-				ı '			-		1	
Service charges - sanitation revenue			-	-	- I	-				i '	! 		-		(I]
Service charges - refuse			-	-	-	-				1 '			_		(I	
Service charges - other				-		-				ı	İ'	l i			<u> </u>	
Rental of facilities and equipment			_	-		-				ı		l	90	90	95	98
Interest earned - external investments		571	509	259	710	516	350	459	373	i	i 	!	1,131	4,878	5,122	5,327
Interest earned - outstanding debtors		-	-	-	-	-	-			i '		! !	-		(
Dividends received		-	-	-	ı -	-	-			1		!	-		į į	
Fines		-	-	-	-	-	-			i		! !	-		[]	ı
Licences and permits		-	-	-	l -	-	-			i		l	-		()	
Agency services			-		l -	-	-		,	i		l 1	-		(i	
Transfer receipts - operating		37,707	1,400	410	l -	29,210	_	26	310	i		l 1	29,985	99,048	108,167	108,070
Other revenue		1,635	208	183	662	782	399	475	752	ĺ			(4,231)	865	654	682
Cash Receipts by Source		39,913	2,117	852		30,507	749		1,435		 I -		26,975	104,881	114,037	
Other Cash Flows by Source		i		į		i			i			I]	
Transfer receipts - capital		ı	1	1					1			l			1	
Contributions & Contributed assets		ı]					1			l	_		<u> </u>	
Proceeds on disposal of PPE		i i		1											!	
Short term loans		1		ı	! !				ı	<u>'</u>		l				
Borrowing long term/refinancing		1			i					,					1	
Increase in consumer deposits					I	l				, ,		l				
Receipt of non-current debtors					i	H				,	\vdash					
Receipt of non-current receivables						l			l	1	ļ	ļ				
'										,		l	_			
Change in non-current investments	+-			L	1 4 070		710	2/2	4.05		لـــــا	L	-	404.004	444.007	444470
Total Cash Receipts by Source		39,913	2,117	852	1,372	30,507	749	960	1,435	لـــــــــــــــــــــــــــــــــــــ	لتـــا	ــــــــــــــــــــــــــــــــــــــ	26,975	104,881	114,037	114,178
Cash Payments by Type		l			l					1		ļ	-			
Employee related costs		2,805	2,884	2,953	3,048	4,230	3,237	3,074	3,421	1		<u> </u>	12,823	38,475	42,544	44,604
Remuneration of councillors		397	412	395	409	411	394	579	431	1	<u> </u>	!	2,092	5,521	5,798	6,087
Interest paid					I		703			1		l	1,312	2,015	1,976	1,825
Bulk purchases - Electricity		'			Į					i		l	-		()	
Bulk purchases - Water & Sewer		!		,	l					i		l	-		(j	
Other materials		548	148	155	I 146	262	200	44	291	1			1,632	3,427	4,046	4,201
Contracted services		-			İ		_			1					ĺ	
Grants and subsidies paid - other municipalities		- 1			İ		_			1		l	40,811	40,811	24,176	26,279
Grants and subsidies paid - other		1,856	2,730	2,432	I 2,234	1,855	5,376	283	1,537	ſ			(18,303)	10/011	21,110	20,277
General expenses		727				1,452	1,742					l	5,270	14,866	14,416	13,946
Cash Payments by Type		6,334			7,149	''	11,652			r — — J		└-	45,637	105,116	92,956	
Other Cash Flows/Payments by Type		-,20. [.,255	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 .,,		,552	,,,,,	I -,,,,,,		· 		1	,	,,,,,,	,,
Capital assets	+	_	124	502	959	125	965	1,346	3	_	· -	l _	642	4,666	3,380	900
Repay ment of borrowing		_ !	121	-		120	626		i -		· '	l	512	1,139	1,277	
Other Cash Flows/Payments		-	-	ь <u> </u>	 I	· -	020	-	-	,	 '	1	JIZ	1,137	1,211	1,427
Total Cash Payments by Type	‡=	6,334	7,354	8,005	8,108	8,337	13,243	5,987	6,761	 	⊬ – – ⊣ ⊢ – – -		46,791	110,920	97,614	99,272
NET INCREASE/(DECREASE) IN CASH HELD		33,579	(5,237)	I (7,153)	(6,735)	22,171	(12,494)	(5,027)	(5,326)	1	- 1	-	(19,816)	(6,039)	16,424	14,906
. ,	_						,						,	_ ,. ,		
Cash/cash equivalents at the month/year beginning:		86,214	119,793	114,556	107,403	100,668	122,838	110,344	105,317	99,991	99,991	99,991	99,991	86,214	80,175	96,599

Table SC12 Monthly Budget Statement - capital expenditure trend

	2011/12				Budget Yea	r 2012/13			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	I YearTD budget 	YTD variance	YTD I variance I	% spend of Original Budget
R thousands	⊥					I		%	
Monthly expenditure performance trend						l)		
July		-	- I	_	-	_	-		0%
August	32	-	-	50	50	_	(50)	#DIV/0!	1%
September	198	2,462	2,462	493	543	2,462	1,919	77.9%	6%
October	498	1,527	1,527	765	1,308	3,989	2,681	67.2%	15%
Nov ember	322	-	-	300	1,608	3,989	2,382	59.7%	18%
December	157	-	-	784	2,392	3,989	1,597	40.0%	27%
January	_	440	440	1,213	3,605	4,429	824	18.6%	40%
February	174	584	500	120	3,725	4,929	1,205	24.4%	41%
March	516	85	80		3,725	5,009	1,285	25.6%	41%
April	68	3,225	2,895		3,725	7,904	4,180	52.9%	0
May	19	239	219		3,725	8,123	4,399	54.1%	0
June	453	451	321		3,725	8,445	4,720	55.9%	0
Total Capital expenditure	2,437	9,013	8,445	3,725					

Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class

		2011/12				Budget Year	2012/13			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	עוץ	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	_1_				i	i		, L	%	, L
Capital expenditure on new assets by Asset Class/S	Sub-cl	ass			I	ı				
<u>Infrastructure</u>		_	-	-	l -	_	_	l -	ı	i -
Community		_	_	-	I -			_		j –
Parks & gardens					ı			<u> </u>		
Sportsfields & stadia					l	ı		_		
Sw imming pools					Ì	ı		-		
Community halls					I	ı		-		! !
Libraries					l	l .		· -		!
Recreational facilities						1				i
Fire, safety & emergency					l	1		i -		
Security and policing					l	1		I -		- I
Buses					1			l -		l
Clinics								l _		ı
Museums & Art Galleries								_		ı
Cemeteries					! !			_		l
Social rental housing					! !			_		ı
Other					I	!		_		
Heritage assets		4	_	_	i -		_	_		ı _
Buildings		 			'	;		+		
Other		4			I	Ī		_		
Investment properties		_	_	_	l _	_	_	_		_
Housing development					+ ·	<u>+ </u>		₋ -		ı
Other					-	_		i _		l
Other assets		1,762	6,837	6,275		2,507	3,988		37.1%	6,432
General v ehicles		181	3,070	3,246	<u>-</u>	1,908		(117)		
Specialised vehicles			_	_	-	- 1		ı `_´		l _
Plant & equipment		47	556	556	-	10	324	314	96.9%	3,103
Computers - hardware/equipment			1,558	887	-	16	909	892	98.2%	358
Furniture and other office equipment		489	166	99	7 -	46	97	51	52.5%	283
Abattoirs			_	_	r -	ř -	_	_		
Markets			_	_	r _	ľ -	_	_		
Civic Land and Buildings			_	_	r _	r _	_			1,097
Other Buildings		1,042	1,488	1,488	r _	527	868	341	39.3%	ı
Other Land			_	_	_	r _	_	-		' I
Surplus Assets - (Investment or Inventory)			_	_	l	1		I -		
Other		4			l			j –		ĺ
Agricultural assets		_	-	_	I -	I -	_	_		i _
List sub-class					i	i				
Biological assets		-	-	-	_	_	-	-		-
List sub-class					t					
<u>Intangibles</u>		183	385	385	45	132	225	92	41.0%	385
Computers - software & programming		183	385	385	45		225	92	41.0%	385
Other					I	I		-		1
Total Capital Expenditure on new assets	1	1,949	7,222	6,660	45	2,639	4,213	1,573	37.3%	6,817

 $Table \ SC13b \ Monthly \ Budget \ Statement \ \textbf{-} \ capital \ expenditure \ on \ renewal \ of \ existing \ assets \ by \ asset \ class$

	\prod	2011/12				Budget Year 2	2012/13			
Description	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1				i				%	
Capital expenditure on renewal of existing assets b	y Ass	et Class/Sub-	class_		l					
<u>Infrastructure</u>		-	-	-		- I	-	-		-
Community		-	-	_	-	- 1	-	-		-
Parks & gardens					. — — —	<u> </u>		I		
Sportsfields & stadia					I	, I		-		
Sw imming pools					I			_		
Community halls					i	i		_		
Libraries					I	l		-		
Recreational facilities					l	l		_		
Fire, safety & emergency					I	1		_		
Security and policing			I		I	ı		_		
Buses					I	l i		_		
Clinics						l j		_		
Museums & Art Galleries					I	l ,		-		
Cemeteries					l			_		
Social rental housing								-		
Other			1		l			-		
Heritage assets		-	-	-	_	_	_	-		-
Buildings					+	<u> </u>		ı		
Other					l I			i -		
Investment properties			_		l –	ı				
Housing development		. .				' — — —		-	 -	<u> </u>
Other					I			-		
		432	1,792	1,785	I 75	1,085	1,045	- (40)	2 00/	2.444
Other assets General v ehicles		284	720	714	73	714		(40)		2,464 720
		204	, ,	F	· -	· '	420	(294)		
Specialised vehicles		9	- 5	<u>-</u> 5	· -	- 1	3	l – I (1)		
Plant & equipment		9	_	_	-	_	_			795
Computers - hardware/equipment		139	795	795	0	293	464	l 171 l –		/95
Furniture and other office equipment		139	-	- F	ļ	,	,			
Abattoirs				-	ļ <u> </u>	Ļ	-	-		
Markets				-	ļ <u> </u>		_	_		
Civic Land and Buildings			-	-			-		F2 10/	070
Other Buildings			272	272	7	74	159	84	53.1%	272
Other Land			-	-	[-	-	_	-		
Surplus Assets - (Investment or Inventory)					l	! -		-		
Other					! !	<u> </u>		-		
<u>Agricultural assets</u>				_ <u></u> .	· +	<u>'</u>		\ <u>-</u> _		' <u></u>
List sub-class								_		
						l		-		
Biological assets					l <u> </u>	l	 	L	_	<u> </u>
List sub-class				- -		I	-	-		_
					1 			_		
<u>Intangibles</u>			, <u>_</u>		L	L !	<u></u>	! ⁻ _	. – – –	<u> </u>
Computers - software & programming				_		l		_		
Other	L.				l	l		<u> </u>		
Total Capital Expenditure on renewal of existing as	s 1	432	1,792	1,785	75	1,085	1,045	(40)	-3.8%	2,464

 ${\bf Table~SC13c~Monthly~Budget~Statement~-~expenditure~on~repairs~and~maintenance~by~asset~class}$

	2011/12 Budget Year 2012/13									
Description	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
		Outcome	Budget	_ ` .		actual	budget	variance	variance	Forecast
R thousands	1			1	I				%	
Repairs and maintenance expenditure by Asset O	Class/Sul	b-class		 				. – –		
Infrastructure		_	-	_	-	-	-			_
Community		_	-	_	I -	-	_		!	_
Parks & gardens		:		-	;		. — — -			
Sportsfields & stadia				<u> </u>	İ			-		
Swimming pools				1	I			-		
Community halls				1	I			-		
Libraries				Ì	I			i -	ı	
Recreational facilities]	1			-	I	
Fire, safety & emergency]				-	1	
Security and policing]				-	1	
Buses				l				_	1	
Clinics				l				_	ı ,	
Museums & Art Galleries								_	ı	
Cemeteries					I			_		
Social rental housing								_	ı	
Other					Ī			_	1	
Heritage assets		_	_	_		_	_	_	ı	_
Buildings					î					
Other					I			_		
Investment properties			_	_	i _	_	_	- 		_
Housing development				[+			i – – –		
Other				[]				_		
Other assets		1,101	1,944	_	148	705	486	(219)	-45.1%	1,944
General vehicles		189	414		39	225	103		-117.2%	414
Specialised vehicles		107	_		-			()	1	
Plant & equipment		97	486	l	2	41	122	81	66.3%	486
Computers - hardware/equipment		492	574)	47	250	143	(107)	-74.3%	574
Furniture and other office equipment		53	149		· .	6	37	31	84.5%	149
Abattoirs			-		r -	_	-		01.070	
Markets			_		ľ _	_	_	_		_
Civic Land and Buildings		271	322		60	_	80		-128.3%	322
Other Buildings		271	-		I	101	-	- (100)	120.070	JEE.
Other Land			_	l 1	I		-	•		
Surplus Assets - (Investment or Inventory)			_	! !	1		-			
Other			_	' I	1		_			
Agricultural assets										
List sub-class	+	- -		-	<u> </u> -		- -	r – –		
LIST SUD-CIASS					l I			_		
Biological assets		_	_	 	· _	_	_	_		_
List sub-class					+				i — — —	
				l	l !			-	ı	
<u>Intangibles</u>		1,212	2,418	_	l 176	556	604	49	8.1%	2,418
Computers - software & programming		1,212	2,418		176		604	49	8.1%	2,418
Other) 				-		,
Total Repairs and Maintenance Expenditure	- + -	2,314	4,362		324	1,261	1,090	(170)	-15.6%	4,362

Table SC13d Monthly Budget Statement - depreciation by asset class

		2011/12				Budget Year 2	2012/13			
Description	Ref	Audited	Original	Adjusted	Monthly			YTD	YTD	Full Year
		Outcome	Budget	Budget		actual	budget	variance		Forecast
R thousands	1	Outcome	Duuget	Dauger	l		budget	variance	%	l
Repairs and maintenance expenditure by Asset C	lass/Su	b-class		-	I					
Infrastructure		_	-	-	-	-	- 1	_		-
Community		193	200	}	I 22	160	133	(27)	-20.1%	200
Parks & gardens		173		 	<u> </u>	100	133	⊢ <u>(2′)</u>	-20.170	+ ²⁰⁰
Sportsfields & stadia								_		
Swimming pools) [
Community halls				ļ	ı			_		
Libraries					1			-		
Recreational facilities					l			_		
Fire, safety & emergency					1			_		
Security and policing					1					
Buses					-			_		
Clinics				 				_		
Museums & Art Galleries)						
Cemeteries]]				_		
Social rental housing)				_		
Other		193	200		22	160	133	(27)	-20.1%	200
Heritage assets		-	_) _			- 133	(21)	-20.170	200
Buildings					<u></u>	<u> </u>		- - -		+
Other				}			I			
								_		
Investment properties					+					│
Housing dev elopment								-		
Other					l			_		
Other assets		3,584	4,098	{ <i></i> .	233	1,687				4,098
General vehicles		330	550		57		367		14.0%	550
Specialised vehicles		-	-	[- 	[- -			-		
Plant & equipment		303	645		25		430	229	53.2%	645
Computers - hardware/equipment		745	650)	66		433		-18.5%	650
Furniture and other office equipment		854	853		74	577	569	(8)	-1.4%	853
Abattoirs)			· ·	-		1
Markets							-	-		
Civic Land and Buildings				1				-		
Other Buildings		1,352	1,400		10	80	933		91.4%	1,400
Other Land)			-	-		1
Surplus Assets - (Investment or Inventory)] [1		-			1
Other								-		
Agricultural assets					i	l			 -	<u> </u>
List sub-class					i		7	-		
					ı			-		
Biological assets		-	-	-	-	_	- 1	-		-
List sub-class				 -	† – – –					
								_		
leten eibles		404	200	}		446	100			
<u>Intangibles</u>		121	200				133	20	15.2%	200
Computers - software & programming Other		121	200	}	r 14		133	20	15.2%	200
	+-	2 000	4 400	 		1.0/0	2 000	1.020	24 40/	4 400
Total Repairs and Maintenance Expenditure		3,898	4,498	-	269	1,960	2,999	1,038	34.6%	4,498

ASSET AND RISK MANAGEMENT

Insurance:

All Council assets are adequately insured with Lateral Unison for a period of three (3) years. 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 will take place during the third and fourth quarter of the financial year.

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.

Motor Vehicle Operating Cost:

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

VEHICLE OPERATING COST	ACTUAL	BUDGET	VARIANCE	VAR %
Depreciation: Motor Vehicles	-	320,833	(320,833)	-100.00%
Insurance	16,428	33,688	(17,259)	-51.23%
MV Administration Levy	12,206	11,667	539	4.62%
Fuel	277,247	291,667	(14,420)	-4.94%
Licence	5,910	7,379	(1,469)	-19.91%
Repairs and Maintenance	60,622	87,500	(26,878)	-30.72%
Tyres	24,335	36,750	(12,415)	-33.78%
TOTAL	396,748	789,483	(392,735)	-49.75%

Motor Vehicles - Utilization Statistics:

Council operates a pool of 25 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for February 2013 is as follows:

1	Mercedes Benz	Council	2006	FBDM 1 NC	195 000	2013/09/30	144,741	185,136	40,395
2	Citi Golf	Pool	2005	BSM 014 NC	105,000	2013/04/30	84,222	88,175	3,953
3	Mazda Drifter D/Cab	Pool	2005	BSM 137 NC	225,000	2013/04/30	202,504	212,162	9,658
4	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	75,000	2013/09/30	50,031	68,002	17,971
5	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	60,000	2013/09/30	26,446	36,085	9,639
6	Chevrolet Captiva	Pool	2011	CDM 296 NC	45,000	2013/11/30	20,388	38,773	18,385
7	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	180,000	2013/07/31	156,944	166,650	9,706
8	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	165,000	2013/04/30	148,190	162,768	14,578
9	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	120,000	2013/04/30	100,571	111,566	10,995
10	Toyota Corolla	Pool	2009	BZP 439 NC	105,000	2013/09/30	73,235	91,670	18,435
11	Toyota Corolla	Pool	2009	BZP 440 NC	105,000	2013/09/30	63,210	76,270	13,060
12	Toyota Condor	Touris m Centre	2001	BLR 461 NC	210,000	2013/06/30	191,842	199,790	7,948
13	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	15,000	2013/12/31	-	1,935	1,935
14	Isuzu KB 250	Housing	2013	CGR 572 NC	15,000	2013/12/31	-	967	967
15	Isuzu KB 250	Housing	2013	CGR 576 NC	15,000	2013/12/31	-	1,066	1,066
16	Isuzu 2.4	Housing	2009	CBD 761 NC	90,000	2013/02/29	32,138	76,915	44,777
17	Toyota Corolla	Pool	2008	BXL 799 NC	135,000	2013/02/29	116,888	134,482	17,594
18	Nissan LDV	Community Development	2006	BVC 831 NC	135,000	2013/07/31	117,594	122,361	4,767
19	Ford Bantam	Finance	2004	BRD 836 NC	90,000	2014/01/31	81,748	82,681	933
20	Toyota Hilux	PMU	2004	BRF 837 NC	130,000	2013/02/29	120,075	125,024	4,949
21	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	30,000	2013/09/30	13,525	18,767	5,242
22	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	30,000	2013/09/30	1,703	18,532	16,829
23	Toyota Condor	PIMSS Centre	2002	BMT 978 NC	180,000	2013/02/29	159,725	168,825	9,100
24	Isuzu D/Cab	Pool	2013	CGR 974 NC	15,000	2013/12/31	-	1,658	1,658
25	Audi Q7	Council	2013	FBDM 1 NC	30,000	2013/01/23	-	15,820	15,820
	YEAR TO DATE UTILITY -	FULL FLEET							300,360

Motor Vehicle Damage Report:

The rear bumper of vehicle registration number CDM 296 NC was scratched during the loading of a machine. The incident has been reported to the Asset Management Unit.

2.14 Quality Certificate

Date

15 March 2013

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that—

X 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 February 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

ZM Bogatsu

Municipal Manager: Frances Baard District Municipality

Signature