

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**31 OCTOBER 2013**

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## **1. INTRODUCTION**

### **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 compiles the section 71 monthly report in the prescribed format as per the Municipal Budget and Reporting Regulations. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

### **Budget Process:**

The budget process plan in respect of the 2013/14 financial year was submitted to the Executive Mayor for approval on 24 July 2013 and has also been provided 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 2013:**

The Annual Financial Statements for the year ended 30 June 2013 was submitted to the Audit Committee on 28 August 2013 for their input and to the Office of the Auditor General on 30 August 2013 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**" and "**C**" to this report.

**Support to Local Municipalities:**

COGHSTA (Department: Co-operative Governance Human Settlements & Traditional Affairs) has established a Municipal Support Forum for the Frances Baard Region. Provincial Treasury (various sectors), SALGA and Frances Baard District Municipality will be partaking in this forum.

The forum is aimed at coordinating support given by stakeholders to the local municipalities. Meetings were held on 04 and 26 October 2013.

**3. COUNCIL RESOLUTIONS**

This is the resolution that will be presented to Council when the In-Year Report is tabled.

***Recommendation:***

- (a) That Council notes the monthly budget statement and supporting documentation for the month ended 31 October 2013.

#### **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 R33, 887 million as compared to the year-to-date budget projections of R37, 996 million for October 2013. The main source of revenue that is below budget is rental of facilities and equipment.

###### **Operating expenditure by type**

To date, R24, 054 million has been spent compared to the operational approved budget of R121, 160 million. This does not include non-cash items such as depreciation & impairment. 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. Expenditure will gain momentum as the financial year progresses.

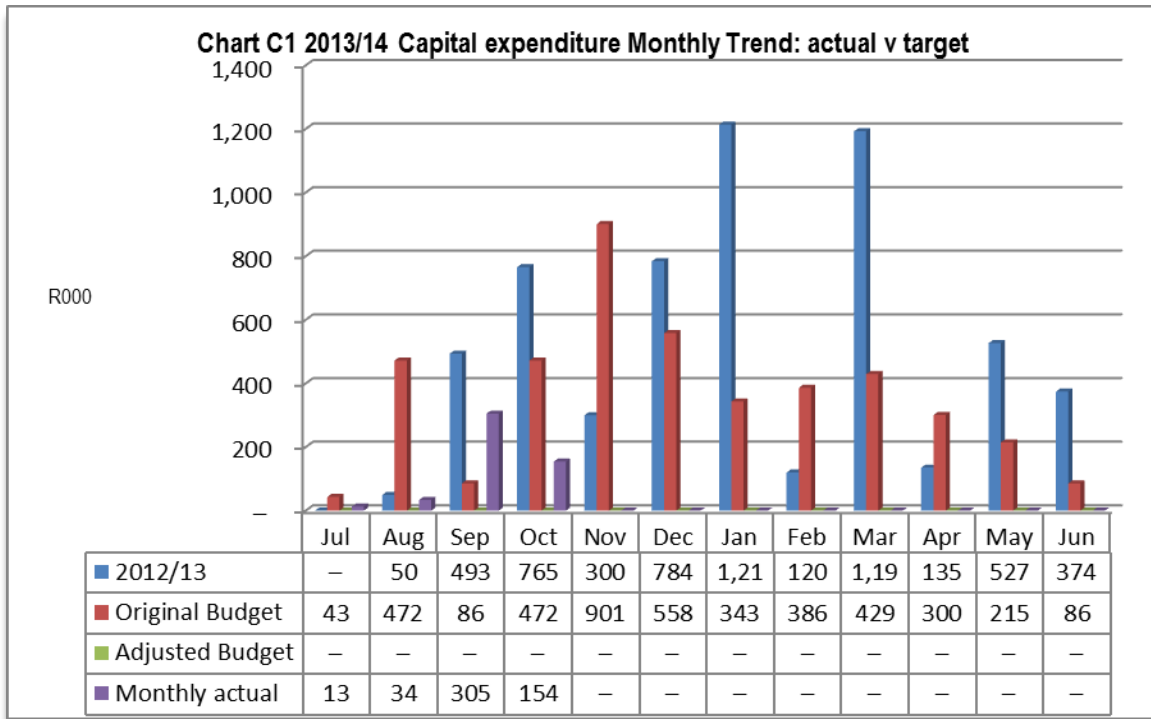
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and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

###### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R0, 506 million or 11.80% of the total original budget of R4, 289 million. As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each financial year. Expenditure is expected to gain momentum as the financial year progresses.

Please refer to Annexure A, Table C5 for further details.

**Capital Expenditure Monthly Trend: Actual vs Target**



**Cash Flows**

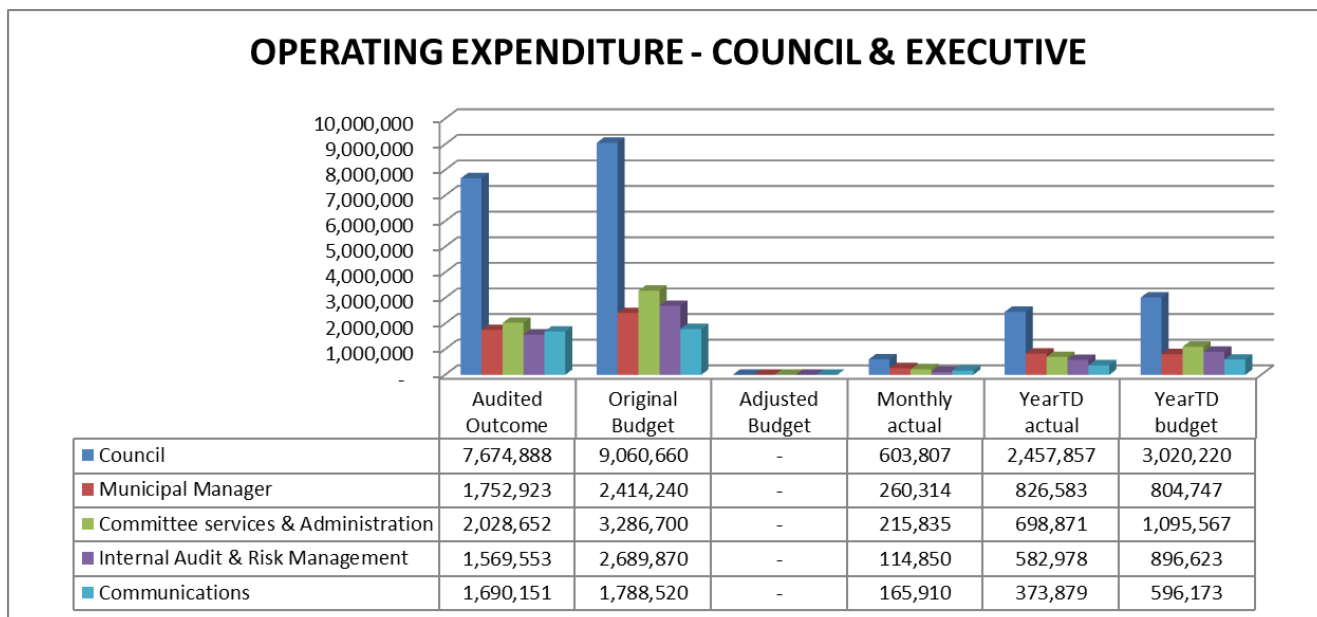
The Municipality started the year with a total cash and cash equivalents of R83, 564 million. For the month of October 2013, the cash and cash equivalents amount to R97.791 million. The net increase of R14, 227 million is as a result of receiving equitable share grant for the quarter ended 30 September 2013.

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:



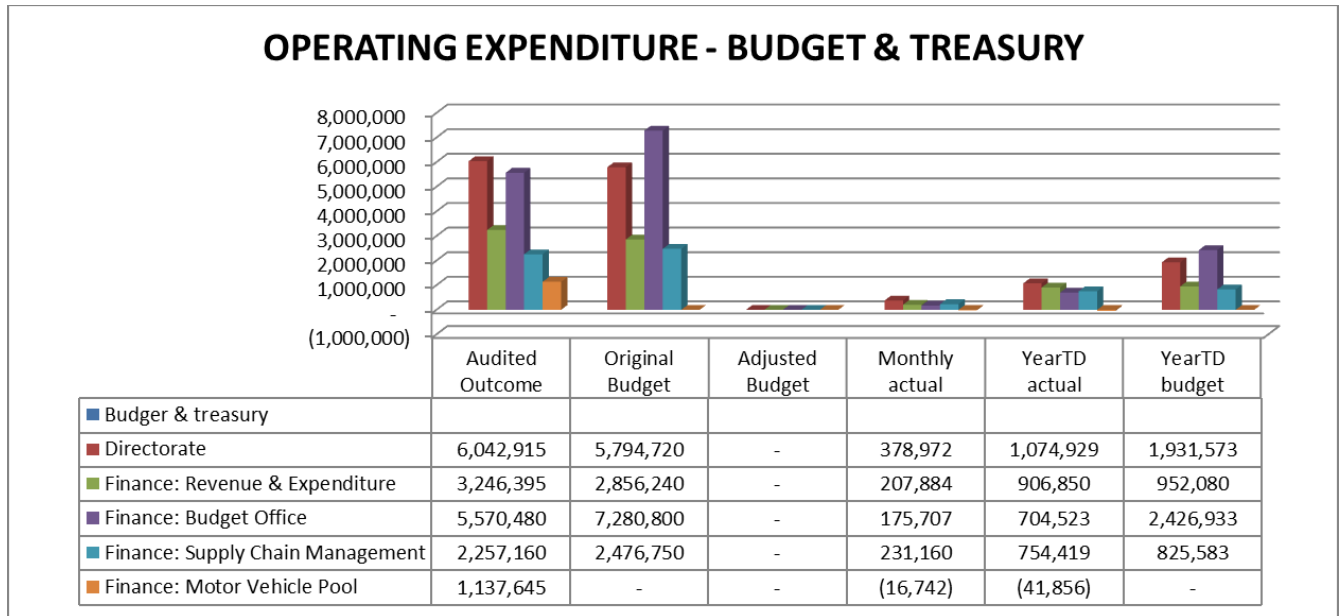
Actual operating expenditure of Council & Executive is 77.03% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: salaries and allowances, consultancy, repairs and maintenance, legal services, special projects and general expenses.

Approved vacant posts of Administrative Officer, Communication Officer and Special Programmes Officer have to be filled.

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

<u>COMMITTEE &amp; ADMINISTRATION SERVICES</u>				
	YTD Actual	Budget	% Spending	Remarks
Youth Unit Special Projects	26,000	100,000	26.00%	Project in process
Commemorative Days	13,100	100,000	13.10%	Project in process
<b>Total</b>	<b>39,100</b>	<b>200,000</b>	<b>19.55%</b>	
<u>INTERNAL AUDIT</u>				
		<b>350,000</b>		
Fraud Prevention Plan	-	350,000	0.00%	SCM evaluation process to be finalised during second quarter of the financial year
<b>Total</b>	<b>-</b>	<b>350,000</b>	<b>0.00%</b>	<b>Remarks</b>
<u>COMMUNICATIONS</u>				
GFS System	-	5,000	0.00%	Contract renewed annually
Branding	-	10,000	0.00%	Branding material to be acquired in January 2014
PAIA Management	-	15,000	0.00%	Training and branding to be scheduled
<b>Total</b>	<b>-</b>	<b>30,000</b>	<b>0.00%</b>	

Actual spending on special projects of Council & Executive is 6.74% as compared to the approved budget. Projects will gain momentum as the financial year progresses.



Actual operating expenditure of Budget & Treasury office is 55.39% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: employee related costs, interest on external borrowings, consultancy, repairs and maintenance, special projects and general expenses.

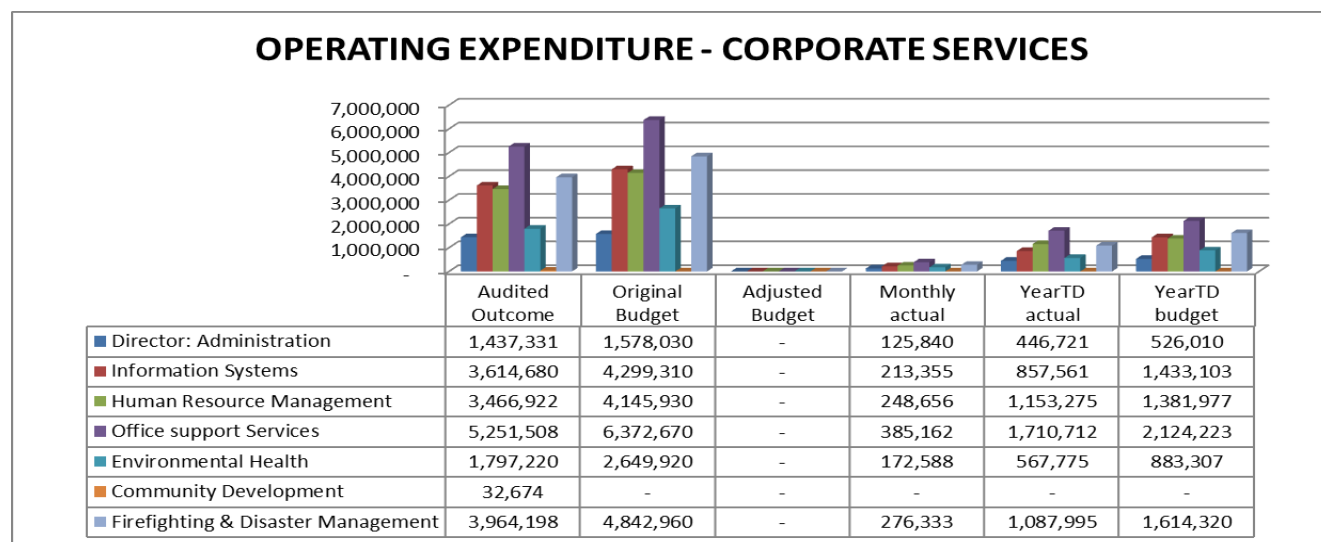
Approved vacant post of Accountant: Budget Office has to be filled.

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

	YTD Actual	Budget	% Spending	Remarks
<b><i>FINANCE: DIRECTORATE</i></b>				
Capacity Building & BTO Operations	263	120,000	0.22%	Training to be provided during the year
Operation Clean Audit	-	500,000	0.00%	Will be utilised once the audit opinion has been received
AFS Quality Control	30,000	80,000	37.50%	To be utilised last quarter of the financial year
Staff Benefits Actuarial Evaluations	50,000	50,000	100.00%	Project complete
Financial System Support (2) LM	-	300,000	0.00%	Awaiting claims from local municipalities
<b>Total</b>	<b>80,263</b>	<b>1,050,000</b>	<b>7.64%</b>	

Actual spending on special projects of Budget & Treasury Office is 7.64% as compared to the approved budget. Projects will gain momentum as the financial year progresses.



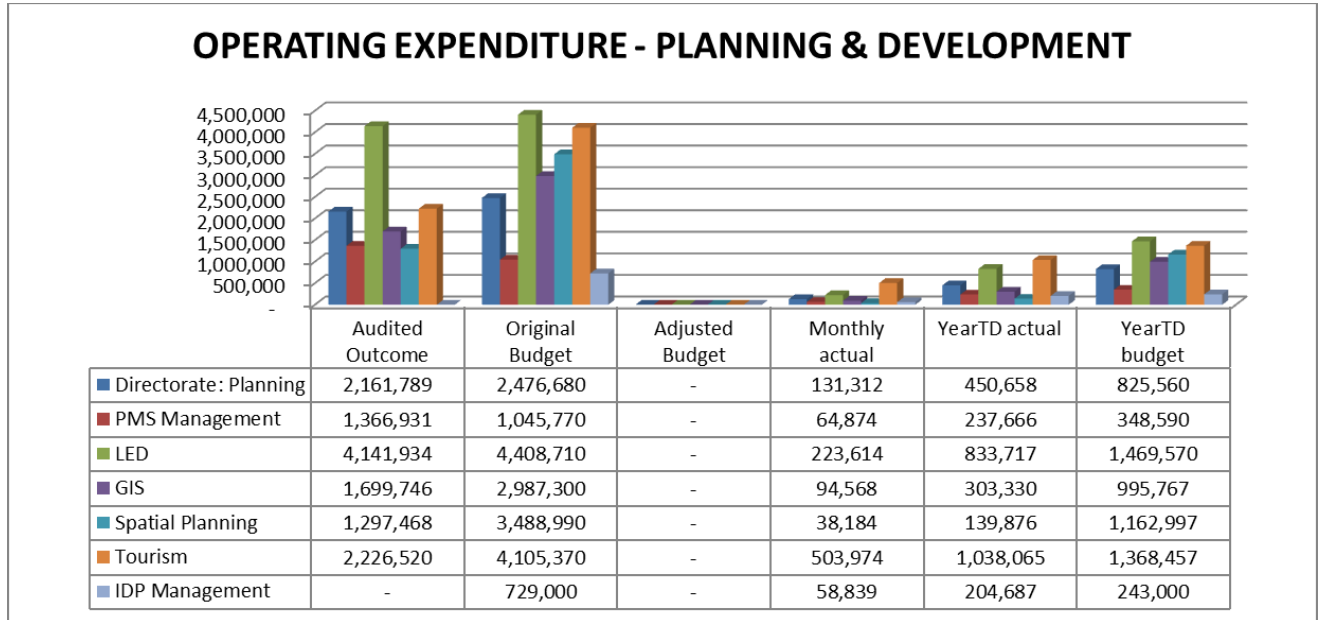


Actual operating expenditure of Corporate Services is 73.14% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: maintenance of computer hardware, software, printers, networks and telephone system, consultancy, special projects, training, and general expenses.

### Consolidated performance of year-to-date expenditure on special projects against full year budget (Corporate Services)

<b>CORPORATE SERVICES</b>				
	YTD Actual	Budget	% Spending	Remarks
<b><u>INFORMATION COMMUNICATION &amp; TECHNOLOGY</u></b>				
ICT District Forum Meetings	-	14,000	0.00%	Meetings scheduled for 3rd & 4th quarter of the financial year
<b>Total</b>	<b>-</b>	<b>14,000</b>	<b>0.00%</b>	
<b><u>HUMAN RESOURCE MANAGEMENT</u></b>				
Employee Assistance Programme	11,575	100,000	11.58%	Project is needs driven
Employee Wellness	220,509	300,000	73.50%	Project in process
<b>Total</b>	<b>232,084</b>	<b>400,000</b>	<b>58.02%</b>	
<b><u>ENVIRONMENTAL HEALTH</u></b>				
Awareness Programme - HIV, TB & STI	1,641	6,000	27.34%	As per operational plan
Awareness Programme - Sanitation	630	6,000	10.50%	As per operational plan
Implementation of Recycling Project	-	40,000	0.00%	MOA has been signed
Air Quality Projects	92	190,000	0.05%	Submission for appointment of interns not yet completed
Awareness Programme - Air Quality	-	16,000	0.00%	Campaign to be held in December 2013
Implement Air Quality Plan	336	216,000	0.16%	Busy with the terms of reference for workshop
Waste Management Campaigns	-	2,000	0.00%	Campaign to be held in November 2013
EMI Internship Programme - Air Quality	-	196,200	0.00%	Awaiting response from service providers on the provision of training
<b>Total</b>	<b>2,698</b>	<b>672,200</b>	<b>0.40%</b>	
<b><u>FIRE FIGHTING / DISASTER MANAGEMENT</u></b>				
Fire Fighting - Volunteers Training	-	30,000	0.00%	Awating Training Programme
Fire Fighting - Volunteers Stipend	-	58,850	0.00%	Awating Training Programme
Fire Fighting - Volunteers Insurance	-	10,490	0.00%	Awating Training Programme
Contingency Fund	68,421	220,000	31.10%	As per request
Disaster Management Forum	-	8,800	0.00%	Forum meeting to take place during the 3rd quarter
Develop Risk REC & RESP Strategy	-	600,000	0.00%	Need to be evaluated and adjudicated
<b>Total</b>	<b>68,421</b>	<b>928,140</b>	<b>7.37%</b>	

Actual spending on special projects of Corporate Services is 11.57% as compared to the approved budget - projects will gain momentum as the financial year progresses.



Actual operating expenditure of Planning & Development is 50.02% 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.

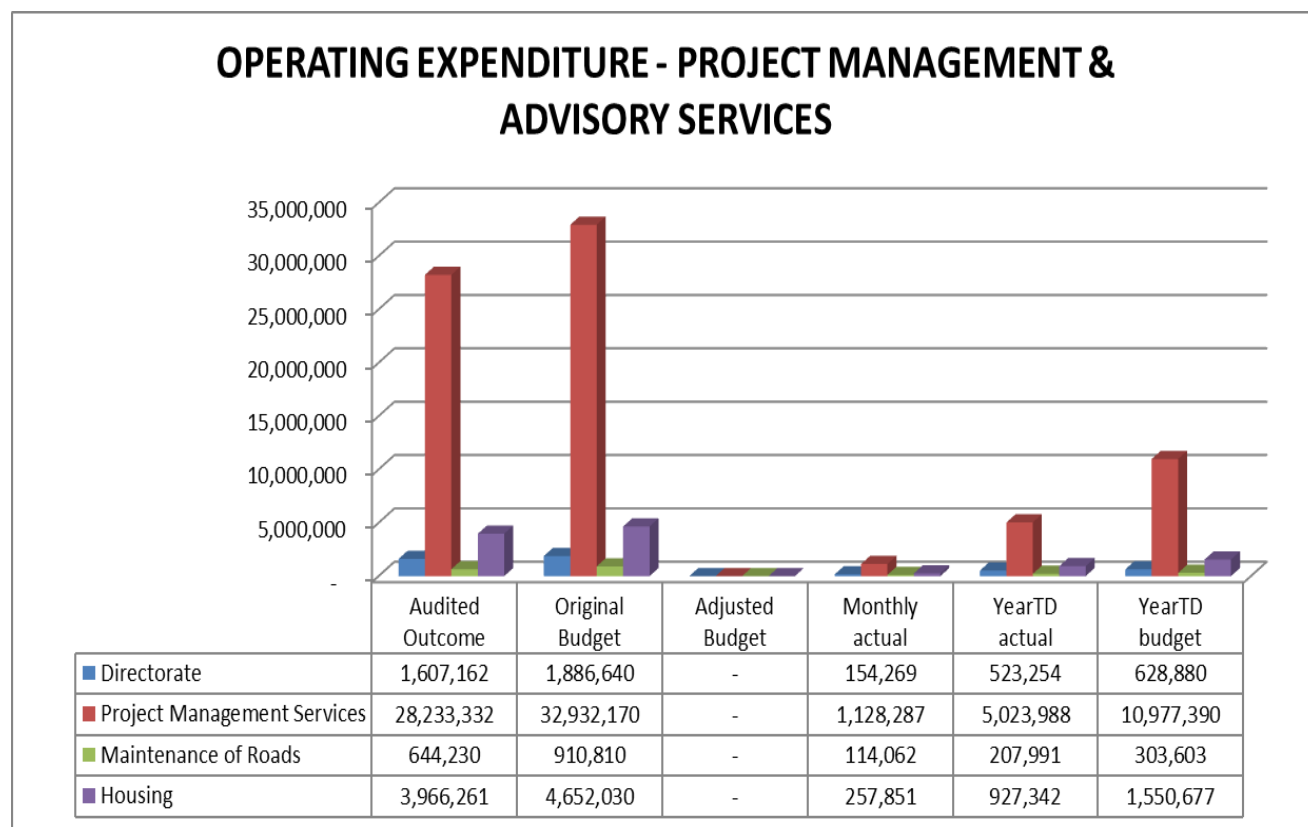
*Please refer to next page*

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

	YTD Actual	Budget	% Spending	Remarks
<b><u>PLANNING &amp; DEVELOPMENT</u></b>				
<b><u>DIRECTORATE</u></b>				
Review LED Strategy	-	290,000	0.00%	Project on planning phase
Review DGDS Strategy	-	350,000	0.00%	Project on planning phase
Integrated Rezoning Scheme	-	250,000	0.00%	Project on planning phase
<b>Total</b>	-	<b>890,000</b>	<b>0.00%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>LED</u></b>				
LED SMME Development	-	200,000	0.00%	Project in process
LED Cooperative Registration	-	42,900	0.00%	Project in process
LED Promotion of SMME'S	30,567	200,000	15.28%	Project in process
LED Emerging Farmer Support	-	120,000	0.00%	Project in process
LED Small Miner Support	-	100,000	0.00%	Project in process
LED EPWP Support	-	10,000	0.00%	Project in process
LED Training for Graduates	-	360,000	0.00%	Project in process
LED Phokwane Processing Plant	-	40,000	0.00%	Project in process
LED EXPO	-	500,000	0.00%	Project in process
LED BIO-Mass Dikgatlong	-	20,000	0.00%	Project in process
KBY HUB	-	450,000	0.00%	Project in process
LED Develop Incentive Policies	4,113	40,000	10.28%	Project in process
LED Coordinate Structure and Institutional Support	3,600	86,000	4.19%	Project in process
<b>Total</b>	<b>38,280</b>	<b>2,168,900</b>	<b>1.76%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>GIS</u></b>				
GIS: Verify Water Infrastructure	-	600,000	0.00%	Third and fourth quarter project
Financial Data Cleansing	-	1,200,000	0.00%	Awaiting claims from the service provider
<b>Total</b>	-	<b>1,800,000</b>	<b>0.00%</b>	
<b><u>SPATIAL PLANNING</u></b>				
Surveying of Erven Dikgatlong	-	397,010	0.00%	Project in process
Zoning Scheme Phokwane	-	165,520	0.00%	Project in process
Spatial Development Framework (FBDM)	2,206	789,750	0.28%	Project in process
Spatial Development Framework (LM)	-	526,500	0.00%	Project in process
Environmental Impact Assessment - Dikgatlong	-	36,600	0.00%	Project in process
<b>Total</b>	<b>2,206</b>	<b>1,915,380</b>	<b>0.12%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>IDP MANAGEMENT</u></b>				
IDP Steering Committee Meeting	789	7,600	10.39%	Project in process
<b>Total</b>	<b>789</b>	<b>7,600</b>	<b>10.39%</b>	

	YTD Actual	Budget	% Spending	Remarks
<b>TOURISM</b>				
Diamonds & Dorings Support	263,158	300,000	87.72%	Project completed - Vat savings
TOUR - Contribution . NCTA Support	135,000	135,000	100.00%	Project complete
TOUR - N12 Promotion	50,000	50,000	100.00%	Project complete
TOUR - N12 Treasury Route Support	20,000	20,000	100.00%	Project complete
TOUR - Business Plan Competition	196,705	360,000	54.64%	Project in process
Indaba Trade EXPO	-	275,180	0.00%	Project in process
12/13: TOUR - Website	-	97,100	0.00%	Project in process
12/13: TOUR - Route Feasibility & Business Plan	7,175	316,800	2.26%	Project in process
TOUR - Advertising & Promotion	35,004	140,000	25.00%	Project in process
TOUR - Association	-	8,500	0.00%	Spent on 2 meetings
TOUR - FBDM Arts and Craft Centre	-	210,000	0.00%	Project in process
TOUR - Marketing Brochure	-	90,000	0.00%	Project in process
Community Awareness Campaigns	132,903	160,000	83.06%	Project in process
Gong-Gong Feasibility Study	-	263,250	0.00%	Project in process
Malool 2013 Exhibition	1,066	28,430	3.75%	Project in process
<b>Total</b>	<b>841,011</b>	<b>2,454,260</b>	<b>34.27%</b>	

Actual spending on special projects of Planning & Development is 5.24% as compared to the approved budget - projects will gain momentum as the financial year progresses.



Actual operating expenditure of Project Management & Advisory Services is 49.65% 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)

	YTD Actual	Budget	% Spending	Remarks
<b><i>PROJECT &amp; ADVISORY SERVICES</i></b>				
District Technical Forum Meetings	761	8,000	9.51%	Project in process
EQS: O&M Phokwane - Maintenance Water & Waste Infrastructure	1,043,437	1,810,000	57.65%	Project in process
EQS: O&M Magareng - Maintenance Electricity Infrastructure	-	500,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Water & Wastewater Infrastructure	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Street & Storm Water	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Sol Plaatje - Maintenance Platfontein Sewer System	98,064	500,000	19.61%	Project in process
EQS: O&M Phokwane - Maintenance Electricity Infrastructure	354,310	550,000	64.42%	Project in process
EQS: O&M Sol Plaatje - Maintenance Street & Storm Water	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Phokwane - Maintenance Street & Storm Water	171,930	700,000	24.56%	Project in process
EQS: O&M Dikgatlong - Maintenance Water & Waste Infrastructure	35	1,550,000	0.00%	Project in process
EQS: O&M Dikgatlong - Maintenance Electricity Infrastructure	-	550,000	0.00%	Project on schedule as planned
EQS: O&M Dikgatlong - Maintenance Street & Storm Water	-	500,000	0.00%	Project on schedule as planned
CAP - Magareng: Provision of Water Reticulation	1,127,085	2,355,000	47.86%	Project in process
CAP - Magareng: Upgrade of Water Network	1,496,907	1,899,000	78.83%	Project in process
CAP - Phokwane: Electricity Masterplan	-	450,000		Project in process
CAP - Phokwane: Gangspan Bulk Water Support	-	1,200,000	0.00%	Project on schedule as planned
CAP - Phokwane: Sewer Truck	-	2,000,000	0.00%	Project on schedule as planned
CAP - Phokwane: Electricity	-	450,000	0.00%	Project on schedule as planned
CAP - Phokwane: Install Water Meters	-	550,000	0.00%	Project on schedule as planned
CAP - Magareng: Water Reticulation Warrenvale	-	1,500,000	0.00%	Project on schedule as planned
CAP - Magareng: Sewer Reticulation Warrenvale	-	1,200,000	0.00%	Project on schedule as planned
CAP Magareng: Upgrade Water Network	-	1,500,000	0.00%	Project on schedule as planned
CAP - Sol Plaatje: Water & Sanitation	-	3,000,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Refuse Truck	-	2,000,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Upgrade Electricity Network	-	1,500,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Waste Water Operating Room	-	650,000	0.00%	Project on schedule as planned
<b>Total</b>	<b>4,292,530</b>	<b>29,922,000</b>	<b>14.35%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><i>HOUSING</i></b>				
Special Project: 16 Days of Activism	-	15,000	0.00%	Pending
Special Project: Women's Month	-	15,000	0.00%	In process
Special Project: Mandela Month	15,000	15,000	100.00%	Project completed
Housing Consumer Education	3,669	40,000	9.17%	Ongoing
Housing Field Workers	-	30,000	0.00%	Ongoing
Housing Steering Committee Meeting	1,672	20,000	8.36%	Ongoing
<b>Total</b>	<b>20,341</b>	<b>135,000</b>	<b>15.07%</b>	

Actual spending on special projects of Project Management & Advisory Services is 14.35% as compared to the approved budget - projects will gain momentum as the financial year progresses.

**IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)****Table C1: Monthly Budget Statement Summary**

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,672	4,619	-	514	1,650	1,540	110	7%	2,305
Transfers recognised - operational	94,579	93,815	-	689	32,170	36,108	(3,938)	-11%	91,522
Other own revenue	1,752	1,045	-	23	67	348	(281)	-81%	978
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>102,003</b>	<b>99,479</b>	<b>-</b>	<b>1,225</b>	<b>33,887</b>	<b>37,996</b>	<b>(4,109)</b>	<b>-11%</b>	<b>94,805</b>
Employee costs	38,645	47,498	-	3,530	12,733	15,833	(3,100)	-20%	15,735
Remuneration of Councillors	5,160	5,679	-	425	1,709	1,893	(184)	-10%	1,741
Depreciation & asset impairment	3,042	5,050	-	-	-	1,683	(1,683)	-100%	4,990
Finance charges	3,033	2,215	-	-	-	738	(738)	-100%	2,215
Materials and bulk purchases	2,561	3,983	-	236	1,065	1,328	(263)	-20%	1,575
Transfers and grants	35,342	42,937	-	1,439	5,618	14,312	(8,695)	-61%	34,987
Other expenditure	12,098	13,798	-	901	2,929	4,599	(1,671)	-36%	5,855
<b>Total Expenditure</b>	<b>99,881</b>	<b>121,161</b>	<b>-</b>	<b>6,529</b>	<b>24,054</b>	<b>40,387</b>	<b>(16,333)</b>	<b>-40%</b>	<b>67,098</b>
<b>Surplus/(Deficit)</b>	<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>	<b>12,224</b>	<b>-511%</b>	<b>27,707</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>	<b>12,224</b>	<b>-511%</b>	<b>27,707</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>	<b>12,224</b>	<b>-511%</b>	<b>27,707</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5,953</b>	<b>4,290</b>	<b>-</b>	<b>154</b>	<b>506</b>	<b>1,429</b>	<b>(923)</b>	<b>-65%</b>	<b>3,124</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5,953	4,290	-	154	506	1,429	(923)	-65%	3,124
<b>Total sources of capital funds</b>	<b>5,953</b>	<b>4,290</b>	<b>-</b>	<b>154</b>	<b>506</b>	<b>1,429</b>	<b>(923)</b>	<b>-65%</b>	<b>3,124</b>
<b>Financial position</b>									
Total current assets	86,459	86,459	-	-	100,727				51,655
Total non current assets	52,225	52,225	-	-	63,446				63,623
Total current liabilities	12,594	12,594	-	-	17,719				11,034
Total non current liabilities	33,042	33,042	-	-	33,042				26,442
<b>Community wealth/Equity</b>	<b>93,048</b>	<b>77,802</b>	<b>-</b>	<b>-</b>	<b>113,411</b>				<b>77,802</b>
<b>Cash flows</b>									
Net cash from (used) operating	6,112	6,112	(11,892)	(5,296)	15,376	(1,111)	16,488	-1483%	(17,312)
Net cash from (used) investing	(7,463)	(7,463)	(3,861)	(174)	(1,149)	(346)	(803)	232%	(8,913)
Net cash from (used) financing	(1,299)	(1,299)	(1,606)	-	-	-	-	-	(1,139)
<b>Cash/cash equivalents at the month/year end</b>	<b>83,564</b>	<b>59,959</b>	<b>59,959</b>	<b>97,791</b>	<b>97,791</b>	<b>75,860</b>	<b>21,931</b>	<b>29%</b>	<b>56,201</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	1,973	306	132	117	1	-	-	7	563
<b>Creditors Age Analysis</b>									
Total Creditors	1,948	202	-	-	-	-	-	-	202

**Table C2 Monthly Budget Statement - Financial Performance (standard classification)**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		85,383	85,750	-	564	31,121	33,420	(2,299)	-7%	83,075
Executive and council		3,318	3,716	-	(34,019)	(32,780)	1,239	(34,019)	-2746%	3,716
Budget and treasury office		82,065	82,034	-	34,583	63,901	32,181	31,720	99%	79,359
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,272	600	-	-	-	200	(200)	-100%	600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,288	600	-	-	-	200	(200)	-	600
Housing		983	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,348	13,130	-	661	2,766	4,377	(1,611)	-37%	11,130
Planning and development		10,342	10,130	-	661	1,766	3,377	(1,611)	-48%	10,130
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3,006	3,000	-	-	1,000	1,000	-	-	1,000
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	102,003	99,479	-	1,225	33,887	37,996	(4,109)	-11%	94,805
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		46,741	54,044	-	3,311	12,507	18,015	(5,508)	-31%	24,271
Executive and council		14,716	19,240	-	1,361	4,940	6,413	(1,473)	-23%	6,983
Budget and treasury office		18,255	18,409	-	977	3,399	6,136	(2,737)	-45%	11,206
Corporate services		13,770	16,396	-	973	4,168	5,465	(1,297)	-24%	6,083
<i>Community and public safety</i>		7,963	9,495	-	501	1,982	3,165	(1,183)	-37%	3,793
Community and social services		33	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,964	4,843	-	243	1,054	1,614	(560)	-35%	2,542
Housing		3,966	4,652	-	258	927	1,551	(623)	-40%	1,251
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45,176	57,621	-	2,718	9,565	19,207	(9,642)	-50%	39,034
Planning and development		43,379	54,971	-	2,546	8,997	18,324	(9,327)	-51%	37,978
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		1,797	2,650	-	173	568	883	(316)	-36%	1,056
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	99,881	121,161	-	6,529	24,054	40,387	(16,333)	-40%	67,098
<b>Surplus/ (Deficit) for the year</b>		2,122	(21,681)	-	(5,304)	9,833	(2,390)	12,224	-511%	27,707

**Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

Vote Description [Insert departmental structure etc 3.]	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		3,318	3,716	-	-	1,239	1,239	0	0.0%	3,716
Vote 2 - Budget & Treasury		82,065	82,034	-	564	29,882	32,181	(2,299)	-7.1%	79,359
Vote 3 - Corporate Services		5,294	3,600	-	-	1,000	1,200	(200)	-16.7%	1,600
Vote 4 - Planning & Development		733	890	-	-	-	297	(297)	-100.0%	890
Vote 5 - Project Management & Advisory Services		10,593	9,240	-	661	1,766	3,080	(1,314)	-42.7%	9,240
<b>Total Revenue by Vote</b>	2	<b>102,003</b>	<b>99,479</b>	<b>-</b>	<b>1,225</b>	<b>33,887</b>	<b>37,996</b>	<b>(4,109)</b>	<b>-10.8%</b>	<b>94,805</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		14,716	19,240	-	1,361	4,940	6,413	(1,473)	-23.0%	6,983
Vote 2 - Budget & Treasury		18,255	18,409	-	977	3,399	6,136	(2,737)	-44.6%	11,206
Vote 3 - Corporate Services		19,565	23,889	-	1,422	5,824	7,963	(2,139)	-26.9%	9,681
Vote 4 - Planning & Development		12,894	19,242	-	1,115	3,208	6,414	(3,206)	-50.0%	10,764
Vote 5 - Project Management & Advisory Services		34,451	40,382	-	1,654	6,683	13,461	(6,778)	-50.4%	28,465
<b>Total Expenditure by Vote</b>	2	<b>99,881</b>	<b>121,161</b>	<b>-</b>	<b>6,529</b>	<b>24,054</b>	<b>40,387</b>	<b>(16,333)</b>	<b>-40.4%</b>	<b>67,098</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>	<b>12,224</b>	<b>-511.4%</b>	<b>27,707</b>

*Please refer to next page*



**Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)**

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
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		595	961	-	7	25	320	(295)	-92%	936
Interest earned - external investments		5,672	4,619	-	514	1,650	1,540	110	7%	2,305
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		94,579	93,815	-	689	32,170	36,108	(3,938)	-11%	91,522
Other revenue		1,046	24	-	15	42	8	34	421%	42
Gains on disposal of PPE		110	60	-	-	1	20	(19)	-97%	1
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>102,003</b>	<b>99,479</b>	<b>-</b>	<b>1,225</b>	<b>33,887</b>	<b>37,996</b>	<b>(4,109)</b>	<b>-11%</b>	<b>94,805</b>
<b>Expenditure By Type</b>										
Employee related costs		38,645	47,498	-	3,530	12,733	15,833	(3,100)	-20%	15,735
Remuneration of councillors		5,160	5,679	-	425	1,709	1,893	(184)	-10%	1,741
Debt impairment		-	3	-	-	-	1	(1)	-100%	3
Depreciation & asset impairment		3,042	5,050	-	-	-	1,683	(1,683)	-100%	4,990
Finance charges		3,033	2,215	-	-	-	738	(738)	-100%	2,215
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		2,561	3,983	-	236	1,065	1,328	(263)	-20%	1,575
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		35,342	42,937	-	1,439	5,618	14,312	(8,695)	-61%	34,987
Other expenditure		11,023	13,595	-	901	2,929	4,532	(1,603)	-35%	5,652
Loss on disposal of PPE		1,075	200	-	-	-	67	(67)	-100%	200
<b>Total Expenditure</b>		<b>99,881</b>	<b>121,161</b>	<b>-</b>	<b>6,529</b>	<b>24,054</b>	<b>40,387</b>	<b>(16,333)</b>	<b>-40%</b>	<b>67,098</b>
<b>Surplus/ (Deficit) for the year</b>		<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>	<b>12,224</b>	<b>(0)</b>	<b>27,707</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>			<b>27,707</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>			<b>27,707</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>			<b>27,707</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>2,122</b>	<b>(21,681)</b>	<b>-</b>	<b>(5,304)</b>	<b>9,833</b>	<b>(2,390)</b>			<b>27,707</b>

**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		57	82	-	6	6	27	(21)	-78%	81
Vote 2 - Budget & Treasury		1,853	862	-	-	9	286	(278)	-97%	860
Vote 3 - Corporate Services		874	2,593	-	81	416	864	(448)	-52%	1,450
Vote 4 - Planning & Development		2,558	141	-	-	2	47	(45)	-95%	141
Vote 5 - Project Management & Advisory Services		611	611	-	67	73	204	(131)	-64%	593
<b>Total Capital single-year expenditure</b>	4	5,953	4,290	-	154	506	1,429	(923)	-65%	3,124
<b>Total Capital Expenditure</b>		5,953	4,290	-	154	506	1,429	(923)	-65%	3,124
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		2,784	2,092	-	46	389	696	(307)	-44%	1,704
Executive and council		57	82	-	6	6	27	(21)	-78%	81
Budget and treasury office		1,853	862	-	-	9	286	(278)	-97%	860
Corporate services		874	1,148	-	40	375	383	(8)	-2%	763
<b>Community and public safety</b>		3,006	1,476	-	67	73	492	(419)	-85%	700
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,470	1,385	-	-	-	462	(462)	-100%	626
Housing		535	91	-	67	73	30	43	141%	73
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		163	721	-	-	2	240	(238)	-99%	721
Planning and development		163	661	-	-	2	220	(218)	-99%	661
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	60	-	-	-	20	(20)	-100%	60
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	5,953	4,290	-	113	465	1,429	(964)	-67%	3,124
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5,953	4,290	-	154	506	1,429	(923)	-65%	3,124
<b>Total Capital Funding</b>		5,953	4,290	-	154	506	1,429	(923)	-65%	3,124

**Table C6 Monthly Budget Statement - Financial Position**

Description	Ref	2012/13 Audited Outcome	Budget Year 2013/14			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		364	959	-	3,091	959
Call investment deposits		83,200	59,000	-	94,700	48,996
Consumer debtors		-	-	-	-	-
Other debtors		2,629	1,400	-	2,650	1,400
Current portion of long-term receivables		-	-	-	-	-
Inventory		266	300	-	285	300
<b>Total current assets</b>		<b>86,459</b>	<b>61,659</b>	<b>-</b>	<b>100,727</b>	<b>51,655</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	10,612	10,612
Investments		3,800	3,000	-	3,800	3,800
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		46,945	48,087	-	48,161	48,087
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1,481	2,163	-	873	1,123
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>52,225</b>	<b>53,250</b>	<b>-</b>	<b>63,446</b>	<b>63,623</b>
<b>TOTAL ASSETS</b>		<b>138,684</b>	<b>114,909</b>	<b>-</b>	<b>164,173</b>	<b>115,278</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		1,444	1,606	-	1,444	1,444
Consumer deposits		-	-	-	-	-
Trade and other payables		4,290	3,035	-	9,194	3,566
Provisions		6,860	6,024	-	7,082	6,024
<b>Total current liabilities</b>		<b>12,594</b>	<b>10,665</b>	<b>-</b>	<b>17,719</b>	<b>11,034</b>
<b>Non current liabilities</b>						
Borrowing		10,041	8,470	-	10,041	8,470
Provisions		23,001	17,971	-	23,001	17,971
<b>Total non current liabilities</b>		<b>33,042</b>	<b>26,442</b>	<b>-</b>	<b>33,042</b>	<b>26,442</b>
<b>TOTAL LIABILITIES</b>		<b>45,636</b>	<b>37,107</b>	<b>-</b>	<b>50,762</b>	<b>37,476</b>
<b>NET ASSETS</b>	2	<b>93,048</b>	<b>77,802</b>	<b>-</b>	<b>113,411</b>	<b>77,802</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		65,052	54,541	-	85,415	54,541
Reserves		27,996	23,261	-	27,996	23,261
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>93,048</b>	<b>77,802</b>	<b>-</b>	<b>113,411</b>	<b>77,802</b>

1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Ratepayers and other		9,655	72	-	528	1,903	235	1,668	709%	668
Government - operating		92,105	93,815	-	117	40,728	24,548	16,179	66%	92,592
Government - capital		-	-	-	-	-	-	-	-	-
Interest		5,575	4,619	-	511	1,809	1,488	321	22%	4,708
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(61,273)	(67,427)	-	(5,048)	(20,751)	(20,479)	272	-1%	(67,226)
Finance charges		(1,360)	(1,215)	-	-	-	-	-	-	(2,362)
Transfers and Grants		(38,589)	(41,756)	-	(1,404)	(8,312)	(6,903)	1,409	-20%	(45,692)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>6,112</b>	<b>(11,892)</b>	<b>-</b>	<b>(5,296)</b>	<b>15,376</b>	<b>(1,111)</b>	<b>16,488</b>	<b>-1483%</b>	<b>(17,312)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	100
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(900)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(6,563)	(3,861)	-	(174)	(1,149)	(346)	803	-232%	(9,013)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7,463)</b>	<b>(3,861)</b>	<b>-</b>	<b>(174)</b>	<b>(1,149)</b>	<b>(346)</b>	<b>803</b>	<b>-232%</b>	<b>(8,913)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1,299)	(1,606)	-	-	-	-	-	-	(1,139)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,299)</b>	<b>(1,606)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,139)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2,650)</b>	<b>(17,358)</b>	<b>-</b>	<b>(5,471)</b>	<b>14,227</b>	<b>(1,457)</b>			<b>(27,364)</b>
Cash/cash equivalents at beginning:		86,214	77,317	-	103,262	83,564	77,317			83,564
Cash/cash equivalents at month/year end:		83,564	59,959	-	97,791	97,791	75,860			56,201

## 5. SUPPORTING DOCUMENTATION

### Table SC1 Material variance explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Government grants & subsidies	-11%	Equitable Share received for the quarter ended 30 September 2013.	Acceptable
	Rental of facilities and equipment	-92.13%	Rental of grader to local municipalities not yet charged for the period under review .	Revenue from grader charges not realised as anticipated. The operations will gain momentum as the financial year progresses.
	Interest earned - external investments	7.14%	Interest earned on external investment is more than full year budget.	Acceptable and dependant on the market yield.
	Other income	420.77%	Revenue generated is more than the full year budget .	Acceptable
2	<u>Expenditure By Type</u>			
	Salaries	-19.58%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly .
	Depreciation	-100.00%	A new program is being developed to link it to the Financial System	Depreciation will be run after the financial audit
	Other Materials	-19.78%	All maintenance projects are needs driven. The District does not have any major infrastructure assets to maintain except for its administrative building	All maintenance projects are needs driven as and when required.
	Transfers and grants	-60.75%	Most projects are in the planning phase of implementation as per the procurement plan.	Most projects have not started, Implementation will gain momentum as the financial year progresses.
	Other expenditure	-35.37%	Underspending occurred on payment of municipal services, audit fees and motor vehicle usage and other general expenses.	General expenses will gain momentum as the financial year progresses.
3	<u>Capital Expenditure</u>			
	Capital expenditure	-64.58%	As per the policy, all capital projects / purchases should have been completed / finalized by 31 March of each year	Most capital projects will gain momentum as the financial year progresses.
4	<u>Financial Position</u>			
	Reserves	R 4,734,649	Over budgeted	Acceptable
	Property, plant & equipment	R -73,808	Over budgeted	Acceptable
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-1483.40%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	-232.06%	Capital Expenditure not materialising per SDBIP	Departments are urged to spent their budget allocations
	Net cash from operating / (used) Financing Activities		Repayment of borrowing	Bi-Annual DBSA Loan Repayment
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

More detail on operating variances is available on pages 04 to 12 of this report.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Percentage</b>							
<b>Borrowing Management</b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		7.2%	7.4%	0.0%	6.1%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.1%	6.0%	0.0%	0.0%	5.9%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.0%	16.9%	0.0%	18.2%	17.3%
Gearing	Long Term Borrowing/ Funds & Reserves		35.9%	36.4%	0.0%	35.9%	36.4%
<b>Liquidity</b>							
Current Ratio 1	Current assets/current liabilities	1	686.5%	578.1%	0.0%	568.5%	468.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		693.7%	590.3%	0.0%	573.3%	487.2%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.6%	1.4%	0.0%	39.1%	12.7%
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%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%			
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
<b>Other Indicators</b>							
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		37.9%	47.7%	0.0%	37.6%	16.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	4.0%	0.0%	0.7%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.0%	7.3%	0.0%	0.0%	4.2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		171.8%	148.2%	0.0%	118.9%	227.4%
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		15.0	2.1	-	6.0	3.6

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 37.6%. The level of employee costs should be monitored and managed effectively as it must not exceed the national norm of 35 %.

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.

Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2013/14								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			
<b>R thousands</b>												
<b>Debtors Age Analysis By Revenue Source</b>												
Rates	1200									-		-
Electricity	1300									-		-
Water	1400									-		-
Sewerage / Sanitation	1500									-		-
Refuse Removal	1600									-		-
Housing (Rental Revenue)	1700									-		-
Other	1900	2,357	157	64	63	1	1	-	7	2,650	72	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>2,357</b>	<b>157</b>	<b>64</b>	<b>63</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>2,650</b>	<b>-</b>	
2011/12 - totals only		2,239	149	61	60	1	1	-	7	2,518	69	
<b>Debtors Age Analysis By Customer Category</b>												
Government	2200	184	153	124	-	-	-	-	-	462		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	2,173	4	(60)	63	1	603.00	-	7	2,189		
<b>Total By Customer Category</b>	<b>2600</b>	<b>2,357</b>	<b>157</b>	<b>64</b>	<b>63</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>2,650</b>	<b>-</b>	

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***

The only outstanding debt for more than 90 days as at 31 October 2013 in respect of Provincial and Local Governments department is:

- Department of Roads and Public Works R123 854.20 for sundry services such as water & electricity, telephone, etc.
- Dikgatlong Municipality R407.38 payment of street lighting at koopmansfontein.

- ***Post-Service Benefits***

The only outstanding debts reflected for more than 90 days as at 31 October 2013 is:

- Payne ME R7 210.60 and Benson SC R3 484.70 for post medical-aid. The long outstanding debtors will be handed over to Council's attorneys to recover the debt.

- ***Sundry Debtors***

The only outstanding debt reflected for more than 90 days as at 31 October 2013 for sundry debtors is:

- Maribe BM R1 400.00 for traffic fine.

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

**Table SC4 Monthly Budget Statement - aged creditors**

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
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	202	-	-	-	-	-	-	-	-	202
<b>Total By Customer Type</b>	<b>2600</b>	<b>202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>202</b>

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 6.4% for staff has been implemented in July 2013.

The annual increase for Councilors’ in terms of the remuneration of Public Office Bearers Act, 1998 is still outstanding for the current financial year.

**Trade Creditors:**

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

*Please refer to next page*



<b>PAYMENTS</b>	
Total value of all payments	<b>R 6,466,328</b>
Electronic transfers	174
Cheques issued	17
<b>STORES</b>	
Value of Stores issued	26,055
<b>SALARIES</b>	
Number of salary beneficiaries	<b>152</b>
Councillors	27
Employees	123
Pensioners	2
<b>Total remuneration paid</b>	
	<b>2,984,164</b>
Councillors	405,931
Employees	2,575,393
Pensioners	2,841

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 October 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. The Supply Chain Management Policy is currently being reviewed. It will be submitted to Council and once approved will be effective from the date of approval.

***Implementation of the Supply Chain Management Process:***

- Supply Chain Management Training

No training was offered or attended by officials for supply chain management.

- Demand Management

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury.

All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS.

- Acquisition Management

For the period of October 2013, two contracts (R200 000+) were awarded by the Bid Adjudication Committee.

1. Craft centre feasibility study: Wright Approach – R180 000
2. Development of business plan for HUB: Masilakhe Management – R433 200.00

For the period of October 2013 five written price quotations (R30 000-R200 000) were awarded by the Municipal Manager.

1. Air conditioners: Ikamwa Resources – R183 550.00
2. Laptops: Jubalex – R37 365.00
3. Office furniture: K2013 – R52 067.40
4. Stationary: Kevin & Levoy – R50 109.00
5. Digital equipment: Pronto IT – R36 257.00

The value of orders issued for the period ended 31 October 2013 total R903 996.66 (*See Annexure "D"*)

**Orders per department**

Council and Executive	R45 745.51
Municipal Manager	R69 076.76
Finance	R48 008.99
Administration	R252 936.25
Planning and Development	R249 782.35

Technical Service R236 755.76  
Stores R1664.04

- Disposal Management

There was no disposal of redundant goods for October 2013.

- Deviations

No deviation was approved by the Municipal Manager for the month of October 2013.

- Issues from Stores

Total orders issued amount to R26 055.08 :

Council and Executive R 0.00  
Municipal Manager R954.13  
Finance R1 224.58  
Administration R17 134.15  
Planning and Development R1 313.23  
Technical Services R5 428.99

- Orders outstanding more than 30 days for October 2013

<b>COMPANY</b>	<b>60 DAYS</b>	<b>90 DAYS</b>	<b>COMMENT</b>
The drain surgeon	R2 502.98		Invoice not received yet
ITEC	R18 196.60		Service not rendered yet
Humelani Water Services	R385 793.50		Project not completed
OG Media		R28 500.00	Service not rendered yet
Rennies	R22 541.18	R7 583.42	Invoice not received yet
Sure Astra	R3 230.60	R2 645.80	Invoice not received yet
UFS Centre for Business		R345 000.00	Project not completed
Yes Media		R19 950.00	Invoice not received yet

- List of accredited service providers

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.

*The next Procurement Plan report for the second quarter will be provided at the end of December 2013 as annexure "E" outlining details in respect of the 2013/14 financial year.*

**Table SC5 Monthly Budget Statement - investment portfolio**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>R thousands</b>									
<u>Municipality</u>									
ABSA		30	Call	31-Oct-13	2	4.5%	500		500
STANDARD BANK		363	1 Yr Notice D	22-Jun-14	217	5.8%	3,800		3,800
STANDARD BANK		120	Fixed	8-Nov-13	35	5.2%	8,000		8,000
RMB		119	Fixed	8-Nov-13	45	5.3%	10,000		10,000
NEDCOR		119	Fixed	8-Nov-13	27	5.3%	6,000		6,000
ABSA		119	Fixed	8-Nov-13	36	5.4%	8,000		8,000
ABSA		120	Fixed	12-Nov-13	32	5.4%	7,000		7,000
RMB		120	Fixed	15-Nov-13	21	5.3%	4,750		4,750
ABSA		120	Fixed	15-Nov-13	22	5.3%	4,750		4,750
NEDCOR		120	Fixed	4-Dec-13	22	5.2%	5,000		5,000
ABSA		120	Fixed	4-Dec-13	32	5.3%	7,000		7,000
RMB		119	Fixed	5-Dec-13	27	5.2%	6,000		6,000
STANDARD BANK		90	Fixed	5-Dec-13	26	5.1%	6,000		6,000
ABSA		23	Call	31-Oct-13	2	4.5%	700		700
ABSA		119	Fixed	20-Feb-14	14	5.4%	3,000		3,000
ABSA		7	Call	31-Oct-13	3	4.5%	3,000		3,000
NEDCOR		7	Call	31-Oct-13	5	4.6%	6,000		6,000
NEDCOR		119	Fixed	20-Feb-14	105	5.4%	6,000		6,000
STANDARD BANK		1	Call	1-Nov-13	0	5.4%	3,000		3,000
<b>TOTAL INVESTMENTS AND INTEREST</b>					<b>673</b>		<b>98,500</b>	<b>-</b>	<b>98,500</b>
<u>Entities</u>									
<b>Entities sub-total</b>					<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>673</b>		<b>98,500</b>	<b>-</b>	<b>98,500</b>

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

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		90,692	93,130	-	563	40,036	37,152	2,884	7.8%	91,330
Local Government Equitable Share		10,391	10,329	-	563	2,668	3,443	(775)	-22.5%	10,329
Special Contribution: Councillor Remuneration		3,318	3,716	-	-	1,239	1,239	0	0.0%	3,716
Levy replacement	3	73,733	75,945	-	-	33,590	29,997	3,593	12.0%	74,811
Finance Management Grant		1,250	1,250	-	-	1,250	1,250	-		1,250
Municipal Systems Improvement		1,000	890	-	-	890	890	-		890
Extended Public Works Programme		1,000	1,000	-	-	400	333	67	20.0%	333
Water Affairs		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		2,558	600	-	-	415	150	265	176.8%	600
Housing	4	270	-	-	-	415	-	415		-
Near Grant		1,176	300	-	-	-	75	(75)		300
Fire Fighting Equipment Grant		1,112	300	-	-	-	75	(75)		300
NC Tourism		-	-	-	-	-	-	-		-
Environmental Health Recycling Grant		-	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		175	85	-	-	14	28	(15)		-
SETA Skills Grant		175	85	-	-	14	28	(15)		-
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	93,425	93,815	-	563	40,465	37,330	3,135	8.4%	91,930
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	93,425	93,815	-	563	40,465	37,330	3,135	8.4%	91,930

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		90,191	93,130	-	689	32,156	31,043	1,113	3.6%	89,987
Local Government Equitable Share		10,391	10,329	-	563	2,668	3,443	(775)	-22.5%	9,796
Special Contribution: Councillor Remuneration		3,318	3,716	-	-	1,239	1,239	0	0.0%	3,318
Levy replacement		73,733	75,945	-	-	27,928	25,315	2,613	10.3%	73,733
Finance Management Grant		1,078	1,250	-	28	223	417	(193)	-46.4%	1,250
Municipal Systems Improvement		565	890	-	-	-	297	(297)	-100.0%	890
Extended Public Works Programme		1,106	1,000	-	98	98	333	(235)	-70.6%	1,000
Water Affairs		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		3,277	600	-	-	-	200	(200)	-100.0%	600
Housing		983	-	-	-	-	-	-	-	-
Near Grant		1,176	300	-	-	-	100	(100)	-	300
Fire Fighting Equipment Grant		1,112	300	-	-	-	100	(100)	-	300
NC Tourism		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		6	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		175	85	-	-	14	28	(15)	-	170
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		175	85	-	-	14	28	(15)	-	170
<b>Total operating expenditure of Transfers and Grants:</b>		93,643	93,815	-	689	32,170	31,272	898	2.9%	90,757
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		93,643	93,815	-	689	32,170	31,272	898	2.9%	90,757

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

Summary of Employee and Councillor remuneration	Ref	2012/13		Budget Year 2013/14						
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		3,670	3,833	-	296	1,192	1,278	(85)	-7%	1,192
Pension Contributions		165	174	-	14	55	58	(3)	-5%	55
Medical Aid Contributions		17	19	-	1	6	6	(1)	-10%	6
Motor vehicle allowance		994	1,315	-	92	369	438	(70)	-16%	369
Cell phone and other allowances		314	307	-	22	88	102			119
Workmen's Compensation		-	21	-	-	-	7			21
Unemployment Insurance		-	11	-	-	-	4			11
<b>Sub Total - Councillors</b>		<b>5,160</b>	<b>5,679</b>	<b>-</b>	<b>425</b>	<b>1,709</b>	<b>1,893</b>	<b>(184)</b>	<b>-10%</b>	<b>1,741</b>
% increase	4		10.1%							-66.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	2,295	4,407	-	317	634	1,469	(835)	-57%	1,386
Pension and UIF Contributions		225	630	-	19	39	210	(171)	-82%	210
Medical Aid Contributions		68	146	-	5	10	49	(39)	-80%	49
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	584	-	-	-	195	(195)	-100%	194
Motor Vehicle Allowance		195	530	-	44	88	177	(88)	-50%	177
Cellphone Allowance		48	96	-	8	16	32	(16)	-50%	32
Housing Allowances		18	36	-	3	6	12	(6)	-48%	12
Other benefits and allowances		24	139	-	3	7	46	(39)	-85%	46
Payments in lieu of leave		-	98	-	-	-	33	(33)	-100%	33
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2,872</b>	<b>6,666</b>	<b>-</b>	<b>400</b>	<b>800</b>	<b>2,222</b>	<b>(1,422)</b>	<b>-64%</b>	<b>2,138</b>
% increase	4		132.1%							-25.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24,934	29,252	-	2,373	8,694	9,751	(1,057)	-11%	9,741
Pension and UIF Contributions		4,002	4,672	-	353	1,452	1,557	(105)	-7%	1,556
Medical Aid Contributions		1,202	1,300	-	109	449	433	16	4%	433
Overtime		54	-	-	4	31	-	31	#DIV/0!	-
Performance Bonus		371	-	-	-	-	-	-		-
Motor Vehicle Allowance		2,108	2,090	-	155	735	697	38	5%	696
Cellphone Allowance		144	134	-	8	47	45	2	5%	45
Housing Allowances		395	442	-	14	68	147	(79)	-54%	147
Other benefits and allowances		977	1,256	-	50	199	419	(220)	-53%	418
Payments in lieu of leave		1,121	659	-	-	-	220	(220)	-100%	219
Long service awards		209	206	-	-	11	69	(58)	-84%	68
Post-retirement benefit obligations	2	255	821	-	62	247	274	(26)	-10%	273
<b>Sub Total - Other Municipal Staff</b>		<b>35,773</b>	<b>40,832</b>	<b>-</b>	<b>3,129</b>	<b>11,932</b>	<b>13,611</b>	<b>(1,678)</b>	<b>-12%</b>	<b>13,597</b>
% increase	4		14.1%							-62.0%
<b>Total Parent Municipality</b>		<b>43,805</b>	<b>53,177</b>	<b>-</b>	<b>3,954</b>	<b>14,442</b>	<b>17,726</b>	<b>(3,284)</b>	<b>-19%</b>	<b>17,476</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace for October 2013 averages 84%. The reason for the deviations is mainly due to, annual, sick, courses and study leave.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
<b>Number of Members</b>	<b>1</b>	<b>4</b>	<b>7</b>	<b>11</b>
Annual Leave	1	3	7	21
Sick Leave	0	2	5	10
Courses / Seminar	4	0	0	15
Meetings	0	0	0	0
Family Responsibility	0	2	0	0
Study	0	0	2	3
Maternity Leave	0	0	0	0
Union Matters	0	0	0	0
Absent	0	0	0	0
Special Annual Leave	0	0	0	0
<b>No. of Workdays Attended</b>	<b>18</b>	<b>85</b>	<b>124</b>	<b>181</b>
<b>Total Workdays</b>	<b>23</b>	<b>92</b>	<b>138</b>	<b>230</b>
<b>Percentage attendance per Group</b>	<b>78%</b>	<b>92%</b>	<b>90%</b>	<b>79%</b>
<b>Average</b>	<b>84%</b>			

### **Personnel Development:**

No training was offered or attended by the finance personnel for the month of October 2013.

### **INTERNSHIP PROGRAMME**

As per National Treasury regulations, five Finance Interns were appointed (three on 19 November 2012, one on 03 December 2012 and one on 02 May 2013). Two vacant posts of Finance Interns were advertised in October 2013 due to resignations 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.

The three Finance Interns have been registered and have started the Municipal Finance Management Programme with Deloitte. They are also receiving on the job training.

*Please refer to next page*



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

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2013/14	+1 2014/15	+2 2015/16
<b>Cash Receipts By Source</b>																
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		-	24	-	-	-	-	-	-	-	-	-	-			
Interest earned - external investments		447	344	508	511	-	-	-	-	-	-	-	-	4,619	4,850	5,044
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operating		38,903	-	1,707	117	-	-	-	-	-	-	-	-	93,815	100,419	106,938
Other revenue		87	985	278	528	-	-	-	-	-	-	-	-	72	72	74
<b>Cash Receipts by Source</b>		<b>39,437</b>	<b>1,353</b>	<b>2,493</b>	<b>1,156</b>	-	-	-	-	-	-	-	-	<b>98,506</b>	<b>105,341</b>	<b>112,056</b>
<b>Other Cash Flows by Source</b>																
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		-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total Cash Receipts by Source</b>		<b>39,437</b>	<b>1,353</b>	<b>2,493</b>	<b>1,156</b>	-	-	-	-	-	-	-	-	<b>98,506</b>	<b>105,341</b>	<b>112,056</b>
<b>Cash Payments by Type</b>																
Employee related costs		3,380	3,167	3,265	3,292	-	-	-	-	-	-	-	-	44,698	45,692	48,860
Remuneration of councillors		437	429	418	425	-	-	-	-	-	-	-	-	5,508	5,784	6,073
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	1,215	1,053	874
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-			
Other materials		698	381	389	257	-	-	-	-	-	-	-	-	3,784	3,926	4,011
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	41,791	26,920	28,636
Grants and subsidies paid - other		2,550	1,166	3,192	1,404	-	-	-	-	-	-	-	-			
General expenses		1,121	743	1,274	1,075	-	-	-	-	-	-	-	-	13,436	13,788	14,006
<b>Cash Payments by Type</b>		<b>8,186</b>	<b>5,886</b>	<b>8,538</b>	<b>6,453</b>	-	-	-	-	-	-	-	-	<b>110,433</b>	<b>97,164</b>	<b>102,459</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		256	373	346	174	-	-	-	-	-	-	-	-	3,861	7,218	1,559
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	1,606	1,785	1,985
<b>Other Cash Flows/Payments</b>																
<b>Total Cash Payments by Type</b>		<b>8,442</b>	<b>6,259</b>	<b>8,884</b>	<b>6,627</b>	-	-	-	-	-	-	-	-	<b>115,899</b>	<b>106,168</b>	<b>106,004</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>30,995</b>	<b>(4,906)</b>	<b>(6,392)</b>	<b>(5,471)</b>	-	-	-	-	-	-	-	-	<b>(17,393)</b>	<b>(827)</b>	<b>6,052</b>
Cash/cash equivalents at the monthly year beginning:		83,564	114,560	109,654	103,262	-	-	-	-	-	-	-	-	77,317	59,925	59,098
Cash/cash equivalents at the monthly year end:		114,560	109,654	103,262	97,791	-	-	-	-	-	-	-	-	59,925	59,098	65,150

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%
<u>Monthly expenditure performance trend</u>									
July		43	-	13	13	43	30	70.1%	0%
August	50	472	-	34	47	515	468		1%
September	493	86	-	305	352	601	249	41.4%	8%
October	765	472	-	154	506	1,073	566	52.8%	12%
November	300	901	-		506	1,973	1,467	74.4%	12%
December	784	558	-		506	2,531	2,025	80.0%	12%
January	1,213	343	-		506	2,874	2,368	82.4%	12%
February	120	386	-		506	3,260	2,754	84.5%	12%
March	1,192	429	-		506	3,689	3,183	86.3%	12%
April	135	300	-		506	3,990	3,484	87.3%	12%
May	527	215	-		506	4,204	3,698	88.0%	12%
June	374	86	-		506	4,290	3,784	88.2%	12%
Total Capital expenditure	5,953	4,290	-	506					

*Please refer to next page*

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

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		4,152	2,290	-	135	155	763	607	79.7%	1,619
General vehicles		3,063	595	-	38	38	198	161	81.0%	446
Specialised vehicles										
Plant & equipment		378								
Computers - hardware/equipment		75	432		50	50	143	93	64.9%	324
Furniture and other office equipment		52	81		6	18	27	9	33.0%	61
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		584	1,182		41	49	394	345	87.6%	788
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		319	60	-	-	-	20	20	100.0%	40
Computers - software & programming		319	60	-	-	-	20	20	100.0%	40
Other										
<b>Total Capital Expenditure on new assets</b>	1	4,471	2,350	-	135	155	783	627	80.2%	1,659

**Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	-	-	-	-	-	-	-	-	-
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1,412	1,940	-	19	351	647	296	45.7%	1,465
General vehicles		714	800	-	-	-	267	267	100.0%	600
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		4	-	-	-	-	-	-	-	-
Computers - hardware/equipment		439	859	-	19	338	286	(51)	-17.9%	644
Furniture and other office equipment		-	81	-	-	13	27	13	50.0%	61
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		248	200	-	-	-	67	67	100.0%	160
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		7	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1,412	1,940	-	19	351	647	296	45.7%	1,465

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		1,305	2,778	-	176	536	926	390	42.1%	2,337
General vehicles		346	477	-	94	140	159	19	11.8%	404
Specialised vehicles										
Plant & equipment		219	53	-	-	-	18	18	100.0%	265
Computers - hardware/equipment		451	883	-	54	181	294	114	38.6%	810
Furniture and other office equipment		11	132	-	1	2	44	42	94.8%	27
Abattoirs										
Markets										
Civic Land and Buildings		278	584	-	24	206	195	(11)	-5.8%	282
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment			649		3	6	216	210	97.0%	549
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		1,091	1,814	-	60	529	605	76	12.5%	1,032
Computers - software & programming		1,091	1,814	-	60	529	605	76	12.5%	1,032
Other										
<b>Total Repairs and Maintenance Expenditure</b>		<b>2,396</b>	<b>4,592</b>	<b>-</b>	<b>236</b>	<b>1,065</b>	<b>1,531</b>	<b>466</b>	<b>30.4%</b>	<b>3,369</b>

Table SC13d Monthly Budget Statement - depreciation by asset class

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		140	200	-	-	-	67	67	100.0%	200
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other		140	200	-	-	-	67	67	100.0%	200
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		2,751	4,600	-	-	-	1,533	1,533	100.0%	4,098
General vehicles		567	600	-	-	-	200	200	100.0%	550
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		303	680	-	-	-	227	227	100.0%	645
Computers - hardware/equipment		779	850	-	-	-	283	283	100.0%	650
Furniture and other office equipment		871	970	-	-	-	323	323	100.0%	853
Abattoirs										
Markets										
Civic Land and Buildings		-								
Other Buildings		122	1,500	-	-	-	500	500	100.0%	1,400
Other Land		0								
Surplus Assets - (Investment or Inventory)										
Other		109								
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		169	250	-	-	-	83	83	100.0%	200
Computers - software & programming		169	250	-	-	-	83	83	100.0%	200
Other										
<b>Total Repairs and Maintenance Expenditure</b>		<b>3,060</b>	<b>5,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,683</b>	<b>1,683</b>	<b>100.0%</b>	<b>4,498</b>

No depreciation was run for the current financial year due to problems experienced with the service provider.

**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 was implemented. However, due to various problems experienced with the service provider, the contract was ended June 2012. BCX is currently developing a program to link asset management with eVenus – FBDM will be a pilot site.

The asset register and its management have in the meantime continued. The asset stock take took place during the second and third week of May 2013. Reconciliation of items that do not appear on the asset system was verified and completed prior to submitting the annual financial statements to the Auditor General in August 2013.

**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 “e-Venus” financial system was implemented on 1 July 2009. A daily backup is done as well as a day end procedure to integrate daily 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:

<b>VEHICLE OPERATING COST</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VAR %</b>
Depreciation: Motor Vehicles	-	150,000	(150,000)	-100.00%
Insurance	57,423	15,000	42,423	282.82%
MV Administration Levy	8,883	5,000	3,883	77.67%
Fuel	132,948	144,148	(11,199)	-7.77%
Licence	3,840	3,025	815	26.94%
Repairs and Maintenance	18,852	23,050	(4,198)	-18.21%
Tyres	18,574	19,750	(1,176)	-5.96%
<b>TOTAL</b>	<b>240,520</b>	<b>359,973</b>	<b>(119,453)</b>	<b>-33.18%</b>

**Motor Vehicles - Utilization Statistics:**

Council operates a pool of 23 vehicles as part of its routine activities.

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

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Previous Km Reading	Current Km Reading	October Utility
1	Citi Golf	Pool	2005	BSM 014 NC	105,000	2014/04/30	94,119	95,198	1,079
2	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	105,000	2014/09/30	91,487	92,849	1,362
3	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	45,000	2014/09/30	43,567	44,811	1,244
4	Chevrolet Captiva	Pool	2011	CDM 296 NC	60,000	2014/09/30	45,866	47,279	1,413
5	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	180,000	2014/07/31	176,048	178,220	2,172
6	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	180,000	2014/04/30	173,802	173,802	-
7	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	120,000	2014/04/30	116,332	116,748	416
8	Toyota Corolla	Pool	2009	BZP 439 NC	120,000	2014/09/30	105,687	108,523	2,836
9	Toyota Corolla	Pool	2009	BZP 440 NC	105,000	2014/09/30	93,901	96,431	2,530
10	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	15,000	2013/12/31	9,190	9,733	543
11	Isuzu KB 250	Housing	2013	CGR 572 NC	15,000	2013/12/31	12,345	13,306	961
12	Isuzu KB 250	Housing	2013	CGR 576 NC	15,000	2013/12/31	13,181	14,498	1,317
13	Hyundai H1	Tourism Centre	2013	CGY 587 NC	15,000	2014/02/28	6,717	7,859	1,142
14	Isuzu 2.4	Housing	2009	CBD 761 NC	105,000	2014/02/28	94,479	96,391	1,912
15	Toyota Corolla	Pool	2008	BXL 799 NC	150,000	2014/02/28	149,701	150,475	774
16	Nissan LDV	Community Development	2006	BVC 831 NC	135,000	2014/07/31	129,268	129,965	697
17	Ford Bantam	Finance	2004	BRD 836 NC	90,000	2014/01/31	84,887	85,063	176
18	Toyota Hilux	PMU	2004	BRF 837 NC	140,000	2014/02/28	131,411	132,688	1,277
19	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	30,000	2014/09/30	25,441	26,050	609
20	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	30,000	2014/09/30	24,019	24,249	230
21	Isuzu D/Cab	Pool	2013	CGR 974 NC	15,000	2013/12/31	13,427	14,985	1,558
22	Audi Q7	Council	2013	FBDM 1 NC	60,000	2013/12/31	48,466	51,938	3,472
23	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	2014/06/30	2,001	2,001	-
	<b>UTILITY FOR OCTOBER 2013-FULL FLEET</b>								<b>27,720</b>

**Motor Vehicle Damage Report:**

No accidents or incidents took place during the month of October 2013.

Outstanding:

The rear bumper of Chevrolet Captiva registration number CDM 296 NC was scratched during the loading of a machine. The incident has been reported to the Asset Management Unit. A report is awaited from the LED Manager.

Resolved:

Audi Q7, registration number FBDM1 NC - A bakkie reversed into the front of it whilst parked at a tyre centre. The incident was reported to the asset management unit and the vehicle was taken in for repairs during the month of August 2013. Said vehicle is repaired and fully operational.

Toyota corolla registration number BXL 799 NC left front bumper was dented when the driver reversed into one of the poles at the parking lot. The vehicle will not be repaired as it was written off by council and is being transferred non-current assets held for sale.




**2.14 Quality Certificate**

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

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

for the month of October 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  \_\_\_\_\_

Date 15 November 2013