

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**APRIL 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”.

*Please refer to next page*

## 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. The draft annual budget for the 2013 /14 financial year was submitted to Council on 27 March 2013 for approval as prescribed in the Municipal Finance Management Act (MFMA) and in terms of guidelines received from National Treasury per MFMA Circular no.51.

**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:**

Magareng Local Municipality was assisted with procedures and policies regarding motor vehicle fleet management.

**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 R97,233 million as compared to the year-to-date budget projections of R66, 114 million for April 2013. This is as a result of receiving equitable share in advance for the quarter ended 31 March 2013. The main sources of revenue that are below budget are transfer of operational government grants and rental of facilities and equipment.

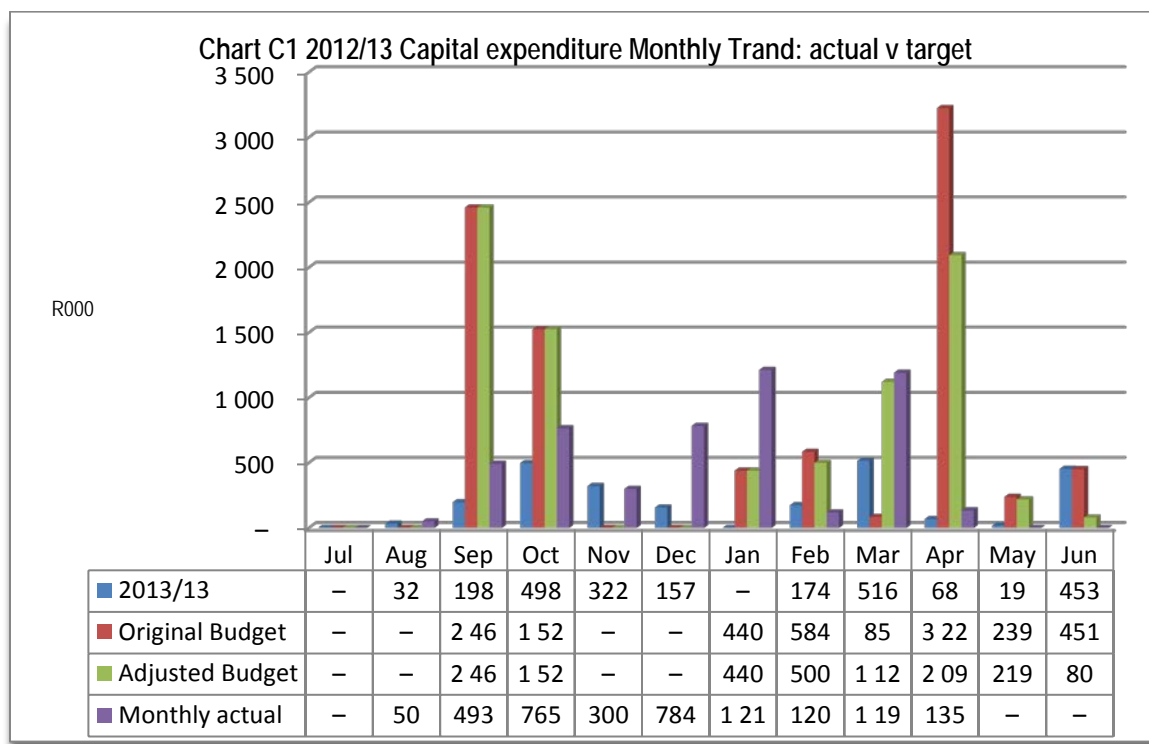
**Operating expenditure by type**

To date, R69, 919 million has been spent compared to the operational approved budget of R120, 027 million. This includes 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.

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 R5,052 million or 59.72% of the total original budget of R8, 445 million. As per the policy, all capital projects / purchases should have been completed / finalized by 31 March 2013. Hence, no further capital purchases are to occur unless processes for procurement have already started prior to 31 March 2013. Procurement of capital assets 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 R86, 214 million. For April 2013, the cash and cash equivalents amounts to R106, 997 million. The net increase of R20, 763 million is as a result of receiving Equitable Share Grant in advance for the third quarter ended 31 March 2013.

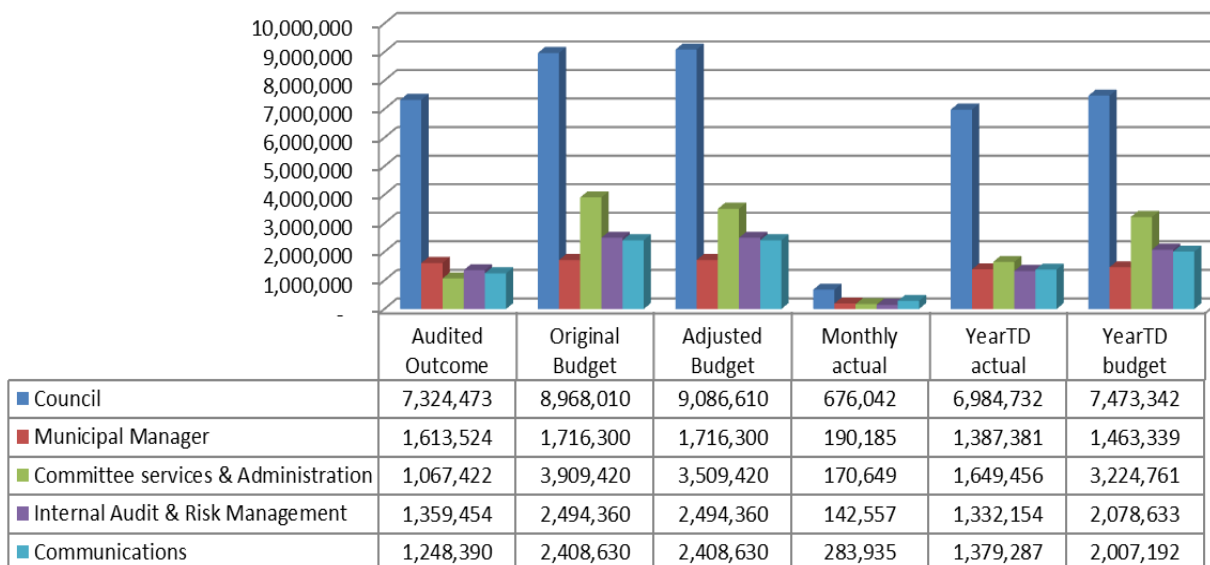
Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

**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.

### OPERATING EXPENDITURE - COUNCIL & EXECUTIVE



Actual operating expenditure of Council & Executive is 78.37% 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.

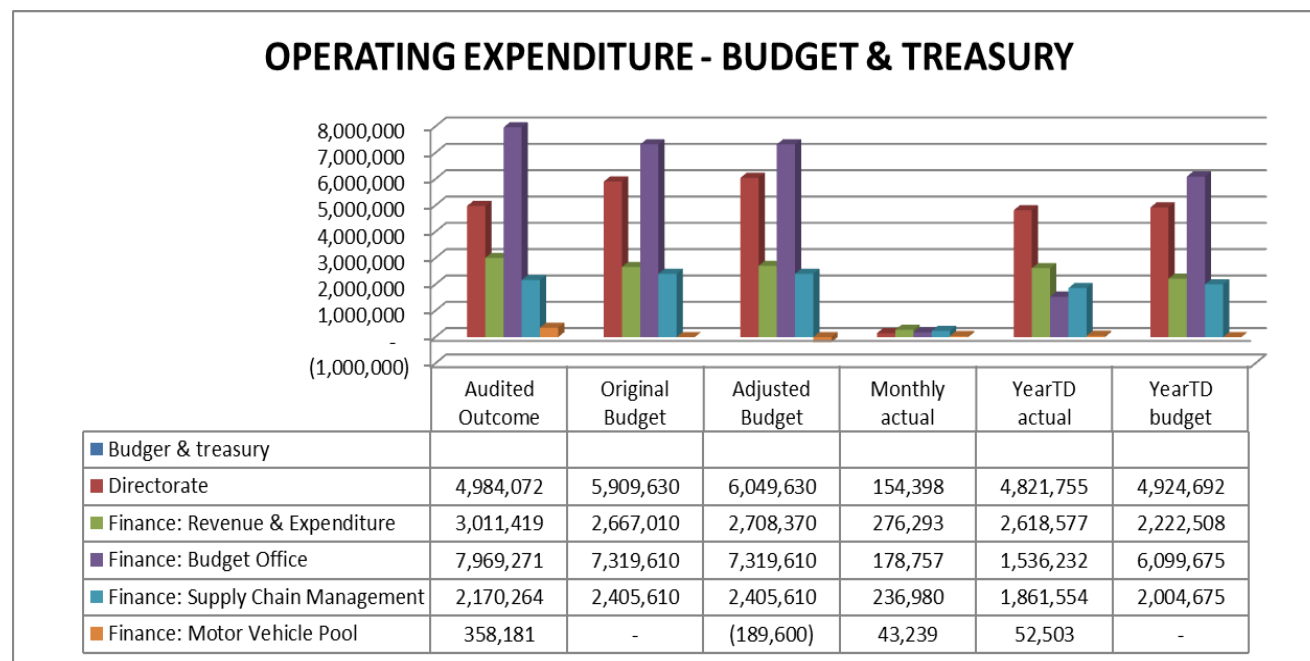
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
<b><u>MUNICIPAL MANAGER</u></b>				
Public/Private Funded Grants - Project 1	12,000	-	-	Absa refund on donation
<b>Total</b>	<b>12,000</b>	<b>-</b>		
	YTD Actual	Budget	% Spending	Remarks
<b><u>COMMITTEE &amp; ADMINISTRATION SERVICES</u></b>				
Youth Unit Special Projects	47,242	100,000	47.24%	Project in progress
Commemorative Days	60,180	100,000	60.18%	Project in progress
<b>Total</b>	<b>107,423</b>	<b>200,000</b>	<b>53.71%</b>	
<b><u>COMMUNICATIONS</u></b>				
CFS System	-	10,000	0.00%	Contract must be renewed or cancelled
External Survey	206,362	400,000	51.59%	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 was run in March 2013
<b>Total</b>	<b>260,045</b>	<b>475,000</b>	<b>54.75%</b>	



Actual spending on special projects of Council & Executive is 56.22% as compared to the approved budget.

Departments are encouraged to spend on their allocated amounts. Spending on special projects remains a concern especially with late commencement or delayed implementation of special projects resulting in projects not being implemented during current financial year or being rolled over to the next financial.

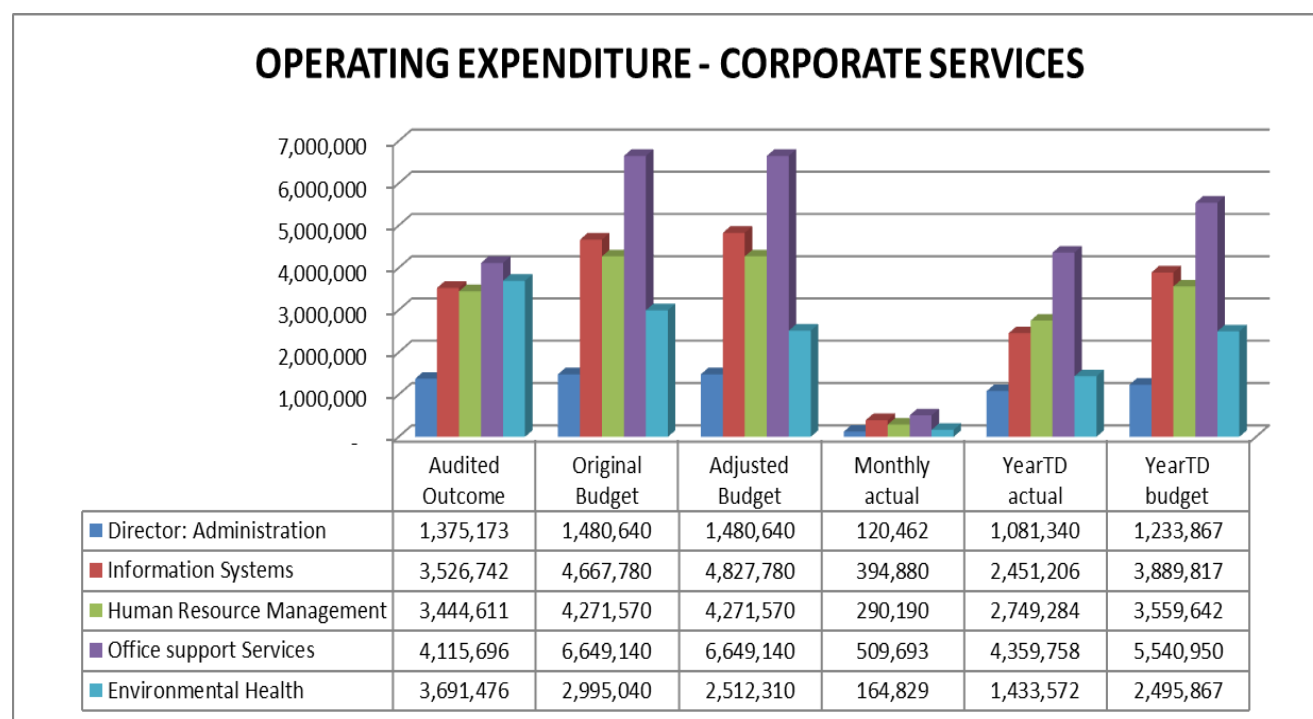


Actual operating expenditure of Budget & Treasury office is 71.41% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: interest on external borrowings, consultancy, repairs and maintenance, special projects and general expenses. Approved vacant post of Assistant Accountant has to be filled. Interviews were held during the month of March 2013. The fifth Finance Intern starts on 02 May 2013.

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

<b><u>FINANCE: DIRECTORATE</u></b>				
Operation Clean Audit	254,125	430,000	59.10%	Project is ongoing
Financial System Support	216,851	263,000	82.45%	Project is ongoing
FMG - AFS Quality Control & GRAP	53,356	53,500	99.73%	Project complete
FMG - Staff Benefits	33,500	33,500	100.00%	Project complete
GRAP Compliance Assets: Dikgatlong	700,000	700,000	100.00%	Project complete
<b>Total</b>	<b>1,257,832</b>	<b>1,480,000</b>	<b>84.99%</b>	
<b><u>FINANCE: BUDGET OFFICE</u></b>				
Capacity Building & BTO Operation	29,340	110,000	26.67%	Will be utilised 3rd and 4th quarter of the financial year
Capacity Building	-	90,000	0.00%	
<b>Total</b>	<b>29,340</b>	<b>200,000</b>	<b>14.67%</b>	

Actual spending on special projects of Budget & Treasury Office is 76.62% 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 72.22% 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)

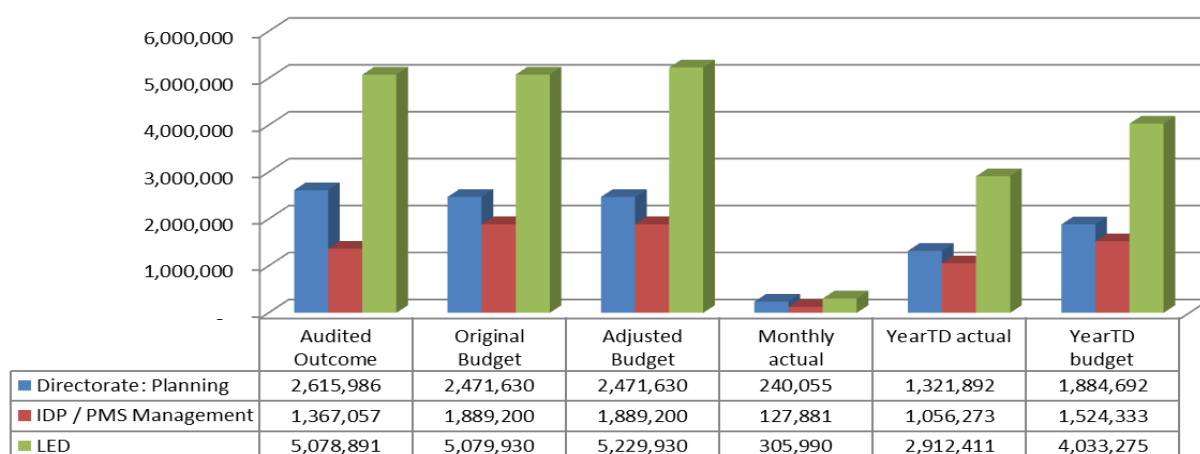
CORPORATE SERVICES				
	YTD Actual	Budget	% Spending	Remarks
<b>INFORMATION COMMUNICATION &amp; TECHNOLOGY</b>				
ICT Governance Framework	149,640	380,000	39.38%	Awaiting report from the service provider and invoice to process payment
ICT shared service methodology	-	640,000	0.00%	Project will not materialise as it was not approved by the ICT Steering Committee
ICT District Forum Meetings	-	12,000	0.00%	Meetings will take place during 4th quarter of the financial year
<b>Total</b>	<b>149,640</b>	<b>1,032,000</b>	<b>14.50%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b>HUMAN RESOURCE MANAGEMENT</b>				
Employee Assistance Programme	6,999	100,000	7.00%	Utilised as needs arise
Employee Wellness	533,122	600,000	88.85%	Utilised as needs arise
<b>Total</b>	<b>540,121</b>	<b>700,000</b>	<b>77.16%</b>	

	YTD Actual	Budget	% Spending	Remarks
<b>ENVIRONMENTAL HEALTH</b>				
Recycling Project	-	74,870	0.00%	Project in progress
Recycling Project Equipment	44,040	200,000	22.02%	Project in progress
Awareness Programme - Sanitation	8,086	9,000	89.85%	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 recycling bins
<b>Total</b>	<b>52,126</b>	<b>613,870</b>	<b>8.49%</b>	

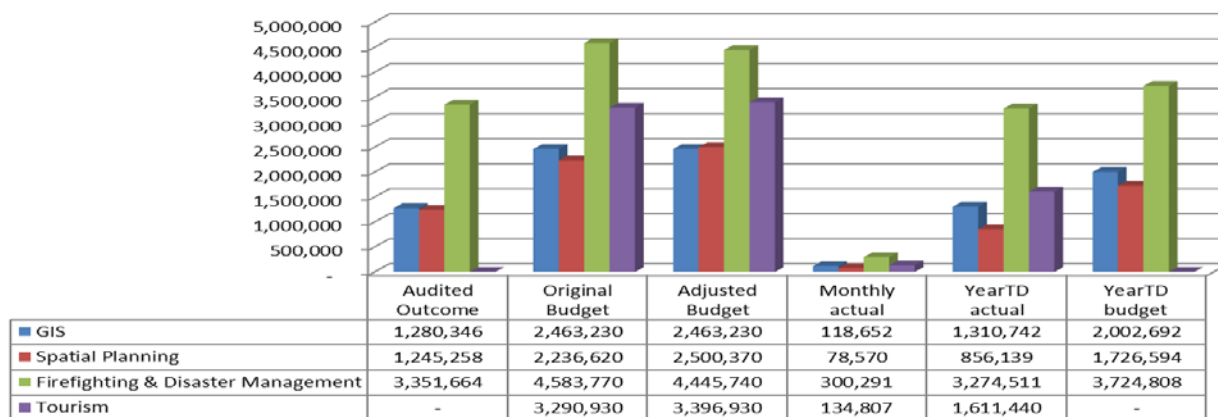
Actual spending on special projects of Corporate Services is 31.79% as compared to the approved budget.

Departments are encouraged to spend on their allocated amounts. Spending on special projects remains a concern especially with late commencement or delayed implementation of special projects resulting in projects not being implemented during current financial year or being rolled over to the next financial.

### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT CONTINUED



Actual operating expenditure of Planning & Development is 82.86% 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.

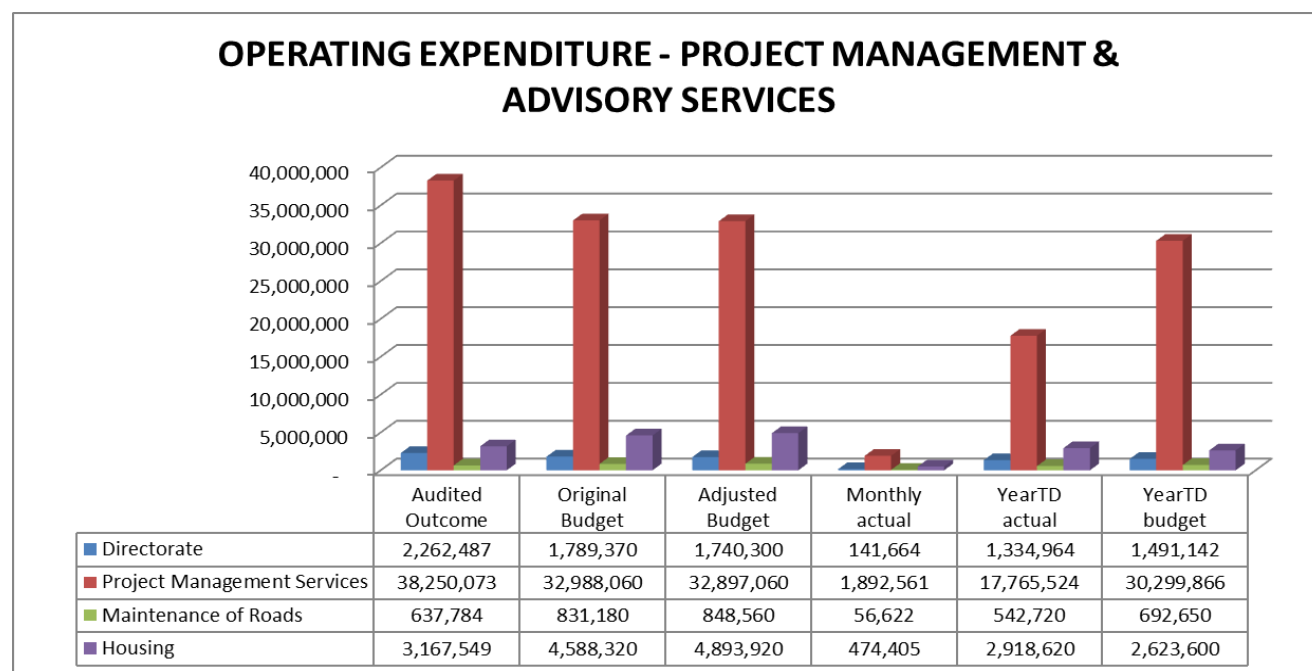
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

PLANNING & DEVELOPMENT				
	YTD Actual	Budget	% Spending	Remarks
<b><u>PLANNING &amp; DEVELOPMENT</u></b>				
<b><u>DIRECTORATE</u></b>				
Phokwane Town Planning	71,147	300,000	23.72%	Project will materialise in the 4th quarter of the financial year
Review of Institutional Data Clensing	118,400	400,000	29.60%	Project will materialise in the 4th quarter of the financial year
Air Quality Management	-	300,000	0.00%	Project at planning stage
<b>Total</b>	<b>189,547</b>	<b>1,000,000</b>	<b>18.95%</b>	
<b><u>IDP / PMS MANAGEMENT</u></b>				
IDP Steering Committee Meeting	5,056	8,000	63.20%	Project in continuation
IDP Project	-	39,000	0.00%	Project will materialise during the 4th quarter of the financial year
<b>Total</b>	<b>5,056</b>	<b>47,000</b>	<b>10.76%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>LED</u></b>				
11/12: LED Call Centre - Magareng	11,950	40,000	29.88%	Advert with supply chain unit for processing
10/11: LED SMME Development	-	400,000	0.00%	To be finalised during the 4th quarter
10/11: LED SMME Registration	43,860	50,000	87.72%	Project complete
10/11: LED Know Your Region	8,523	75,000	11.36%	Project in progress
10/11: LED Promotion of SMME'S	156,878	170,000	92.28%	Project in progress
10/11: LED Emerging Farmer Support	-	216,000	0.00%	Project will materialise during the 4th quarter of the financial year
10/11: LED Small Miner Support	23,457	148,000	15.85%	Project will materialise during the 4th quarter of the financial year
11/12: LED Road Building Project (EPWP)	8,048	10,000	80.48%	Project in progress
11/12: LED EPWP Support	-	15,000	0.00%	Project to be finalised during the 4th quarter of the financial year
11/12: LED Agency	-	70,000	0.00%	Project will materialise during the 4th quarter of the financial year
10/11: LED Entrepreneurship Programme	-	200,000	0.00%	Needed to re-advertise, Will materialise during the 4th quarter
10/11: LED Bokomoto Project - Dikgatlong	102,500	140,000	73.21%	A service provided has been appointed
10/11: LED Phokwane Processing Plant	1,130	80,000	1.41%	Project in progress
11/12: LED EXPO	424,667	522,000	81.35%	Project in progress
11/12: LED BIO-Mass Dikgatlong	-	20,000	0.00%	Implementation during 4th quarter
12/13 Phokwane: Renovation of Transnet Building-Tourism	-	187,000	0.00%	Implementation during 4th quarter
11/12: LED Ritchie Incubation Centre	189,451	200,000	94.73%	Project in progress
12/13: KBY HUB	-	300,000	0.00%	Implementation during 4th quarter
11/12: LED Develop Incentive Policies	-	38,200	0.00%	Implementation during 4th quarter
11/12: LED Funding Applications	15,104	39,000	38.73%	Implementation during 4th quarter
11/12: LED Coordinate Structures and Forum	34,837	76,000	45.84%	Project in progress
<b>Total</b>	<b>1,020,404</b>	<b>2,996,200</b>	<b>34.06%</b>	

	YTD Actual	Budget	% Spending	Remarks
<b><u>GIS</u></b>				
GIS Capture Water Infrastructure	76,457	347,000	22.03%	Project in progress
Corporate GIS Phase 2	291,488	500,000	58.30%	Project in progress
Financial Data Cleansing	-	425,000	0.00%	Project will materialise during the 4th quarter of the financial year
<b>Total</b>	<b>367,945</b>	<b>1,272,000</b>	<b>28.93%</b>	
<b><u>SPATIAL PLANNING</u></b>				
12/13: Surveying of Erven Dikgatlong	-	397,010	0.00%	Project will materialise after the Flood Line Analysis has been done
12/13: Zoning Scheme Phokwane	3,838	490,500	0.78%	Phase 1 completed.; Awaiting invoice to process payment
12/13: Registration of Title Deeds Dikgatlong	34,583	180,640	19.14%	Project is ongoing - Payment as per registration
12/13 Cadastral Survey - Phokwane	-	52,010	0.00%	
12/13 Biodiversity Study - Phokwane	85,800	98,140	87.43%	Project is ongoing
12/13 Environment Impact Assessment - Dikgatlong	-	36,600	0.00%	
<b>Total</b>	<b>124,222</b>	<b>1,254,900</b>	<b>9.90%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>FIRE FIGHTING / DISASTER MANAGEMENT.</u></b>				
Fire Fighting Volunteers Training	-	45,000	0.00%	Training to take place during the 4th quarter
Fire Fighting Volunteers Stipend	-	19,000	0.00%	Payment of stipends will take during the 4th 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 4th quarter
Contingency Fund	190,292	225,000	84.57%	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 4th quarter
NEAR Projects	36,000	36,000	100.00%	Project complete
<b>Total</b>	<b>627,874</b>	<b>760,000</b>	<b>82.61%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>TOURISM</u></b>				
Diamonds & Dorings Support	263,158	300,000	87.72%	Project complete
Tourism Contribution - NCTA Support	135,000	135,000	100.00%	Project complete
N12 Promotion	50,000	50,000	100.00%	Project complete
Wildebeeskuil Rock Art Support	-	100,000	0.00%	Awaiting signed MoA from service provider
N12 Treasure Route Support	-	20,000	0.00%	Project will materialise during the 4th quarter of the financial year
Tourism Business Plan Competition	54,064	136,000	39.75%	Project will materialise during the 4th quarter of the financial year
Tourism Audit & Database	158,000	158,100	99.94%	Project complete
Indaba Trade Expo	-	170,000	0.00%	Awaiting report from service provider
Tourism website	-	91,700	0.00%	To be completed in 4th quarter
Tourism Route Feasibility & Business Plan	621	210,800	0.29%	Project in progress
Tourism Advertising & Promotion	120,741	131,480	91.83%	Project in progress
Tourism Association	5,864	6,330	92.64%	Project in progress
FBDM Arts & Craft Centres	-	100,000	0.00%	Project will materialise during the 4th quarter of the financial year
Tourism Marketing Brochure	69,890	84,320	82.89%	Project is completed
<b>Total</b>	<b>857,338</b>	<b>1,693,730</b>	<b>50.62%</b>	

Actual spending on special projects of Planning & Development is 33.41% as compared to the approved budget.

Departments are encouraged to spend on their allocated amounts. Spending on special projects remains a concern especially with late commencement or delayed implementation of special projects resulting in projects not being implemented during current financial year or being rolled over to the next financial.



Actual operating expenditure of Project Management & Advisory Services is 64.27% 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><u>HOUSING</u></b>				
Housing Consumer Education	-	42,000	0.00%	Project on hold
Housing Field Workers	166,085	208,920	79.50%	Project is ongoing
Housing Sector Plans	254,296	620,000	41.02%	Project will materialise during the 4th quarter of the financial year
Housing Plans	-	130,000	0.00%	Project will materialise during the 4th quarter of the financial year
Housing Strategy	-	250,000	0.00%	Project will materialise during the 4th quarter of the financial year
Housing Steering Committee Meetings	2,918	8,500	34.33%	Project is ongoing
<b>Total</b>	<b>423,298</b>	<b>1,259,420</b>	<b>33.61%</b>	

PROJECT MANAGEMENT & ADVISORY SERVICES				
	YTD Actual	Budget	% Spending	Remarks
<b>PROJECT &amp; ADVISORY SERVICES</b>				
12/13: District Technical Forum Meetings	2,305	5,600	41.16%	Meetings will take place during the 4th quarter
EQS 11/12: Magareng: MNT Street & Stormwater	716,765	750,000	95.57%	Claims received , not yet been paid due to missing support documents
EQS 12/13 - Magareng: MNT Street & Stormwater	1,089,052	1,500,000	72.60%	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	1,573,764	1,900,000	82.83%	Project in progress
EQS 12/13 - Phokwane: MNT Electricity Network	292,666	500,000	58.53%	Project in progress
EQS 12/13 - Phokwane: MNT Street & Stormwater	378,806	500,000	75.76%	Project in progress
EQS 12/13 - Dikgatlong: MNT Water & Waste Water	632,125	1,000,000	63.21%	Project in progress
EQS 12/13 - Dikgatlong: MNT Electricity Network	212,928	500,000	42.59%	Project in progress
EQS 12/13 - Dikgatlong: MNT Street & Stormwater	19,895	500,000	3.98%	Will be spent by June 2013
EQS 12/13 - Sol Plaatje: MNT Platfontein Sewer System	432,241	500,000	86.45%	Project in progress
EQS 12/13 - Sol Plaatje: MNT Stormwater	-	300,000	0.00%	Will be spent before 30 June 2013
RESF Water & Sewer Network - Warrenvale	106,000	106,970	99.09%	Project complete
REVF Water Treatment Works - Dikgatlong	239,846	250,000	95.94%	Project complete
12/13 - Magareng: Provision of Water Reticulation	145,851	2,500,000		Project in design stage: Will be spent by June 2013
12/13 - Magareng: Upgrade of Water Network	101,518	2,000,000	5.08%	Project in progress
12/13 - Magareng: Water & Electricity Meter	-	700,000	0.00%	Will be spent before 30 June 2013
12/13 - Magareng: Electric Masterplan	323,106	900,000	35.90%	Project in progress
12/13 - Phokwane: Ganspan Access Road	4,245,055	4,930,000	86.11%	Project in progress
12/13 - Phokwane: Electric Masterplan	-	900,000	0.00%	Project in evaluation stage
12/13 - Dikgatlong: Procure Sanitation Truck	-	2,000,000	0.00%	Truck delivered, payment to be processed in May 2013
12/13 - Dikgatlong: Construction of Roads	2,842,507	3,000,000	94.75%	Project in progress
12/13 - Sol Plaatje: Water Provision	83,131	1,340,000	6.20%	Project in progress
12/13 - Sol Plaatje: Sanitation Provision	253,431	1,730,000	14.65%	Project in progress
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
<b>Total</b>	<b>15,558,076</b>	<b>30,574,570</b>	<b>50.89%</b>	

Actual spending on special projects of Project Management & Advisory Services is 50.21% as compared to the approved budget. Departments are encouraged to spend on their allocated amounts. Spending on special projects remains a concern especially with late commencement or delayed implementation of special projects resulting in projects not being implemented during current financial year or being rolled over to the next financial.

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,491	4,708	4,708	(6,590)	4,354	3,923	431	11%	5,228
Transfers recognised - operational	88,914	92,592	92,167	1,199	92,398	61,545	30,853	50%	92,167
Other own revenue	840	756	756	15	481	647	(166)	-26%	578
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>95,246</b>	<b>98,056</b>	<b>97,631</b>	<b>(5,376)</b>	<b>97,233</b>	<b>66,114</b>	<b>31,118</b>	<b>47%</b>	<b>97,973</b>
Employee costs	33,909	42,556	42,561	3,591	30,959	35,469	(4,510)	-13%	38,093
Remuneration of Councillors	4,595	5,357	5,357	422	4,270	4,464	(195)	-4%	5,154
Depreciation & asset impairment	22,562	4,498	4,498	276	2,511	3,748	(1,237)	-33%	7,311
Finance charges	3,259	2,362	2,362	-	703	548	155	28%	1,845
Materials and bulk purchases	2,314	4,362	4,329	187	1,684	3,635	(1,951)	-54%	4,632
Transfers and grants	26,382	45,692	45,559	2,392	21,582	37,696	(16,113)	-43%	34,530
Other expenditure	13,497	15,248	15,200	837	8,894	12,663	(3,768)	-30%	11,211
<b>Total Expenditure</b>	<b>106,517</b>	<b>120,075</b>	<b>119,867</b>	<b>7,705</b>	<b>70,604</b>	<b>98,223</b>	<b>(27,619)</b>	<b>-28%</b>	<b>102,777</b>
<b>Surplus/(Deficit)</b>	<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,236)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>	<b>58,737</b>	<b>-183%</b>	<b>(4,804)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,236)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>	<b>58,737</b>	<b>-183%</b>	<b>(4,804)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,236)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>	<b>58,737</b>	<b>-183%</b>	<b>(4,804)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2,382</b>	<b>9,013</b>	<b>9,013</b>	<b>135</b>	<b>5,052</b>	<b>7,049</b>	<b>(1,997)</b>	<b>-28%</b>	<b>7,200</b>
Capital transfers recognised	42	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,340	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200
<b>Total sources of capital funds</b>	<b>2,382</b>	<b>9,013</b>	<b>8,459</b>	<b>135</b>	<b>5,052</b>	<b>7,049</b>	<b>(1,997)</b>	<b>-28%</b>	<b>7,200</b>
<b>Financial position</b>									
Total current assets	89,442	49,924	49,924	92,342	108,708				46,006
Total non current assets	50,401	58,291	58,291	47,501	52,255				62,086
Total current liabilities	14,905	8,051	8,051	14,905	10,913				7,928
Total non current liabilities	34,012	23,607	23,607	34,012	33,386				23,607
<b>Community wealth/Equity</b>	<b>90,926</b>	<b>76,558</b>	<b>76,558</b>		<b>116,665</b>				<b>76,558</b>
<b>Cash flows</b>									
Net cash from (used) operating	16,751	(17,312)	(17,312)	(6,083)	26,987	13,886	13,101	94%	(17,312)
Net cash from (used) investing	(2,375)	(8,913)	(8,913)	(176)	(5,598)	(1,970)	(3,628)	184%	(8,913)
Net cash from (used) financing	(1,289)	(1,139)	(1,139)	-	(626)	(569)	(57)	10%	(1,139)
<b>Cash/cash equivalents at the month/year end</b>	<b>86,214</b>	<b>45,454</b>	<b>45,454</b>	<b>106,977</b>	<b>106,977</b>	<b>84,165</b>	<b>22,812</b>	<b>27%</b>	<b>58,851</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	1,082	72	232	4	45	6	25	-	1,412
<b>Creditors Age Analysis</b>									
Total Creditors	315	2	-	-	-	-	-	-	3,736



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

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		76,734	83,215	83,215	(6,506)	84,186	54,952	29,234	53%	82,719
Executive and council		1,763	3,318	3,318	-	3,318	2,212	1,106	50%	3,318
Budget and treasury office		74,972	79,897	79,897	(6,506)	80,868	52,740	28,128	53%	79,401
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,149	1,200	1,200	569	2,548	877	1,671	190%	1,883
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	569	569	-	569	#DIV/0!	683
Housing		3,149	1,200	1,200	-	1,979	877	1,102	126%	1,200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15,363	13,641	13,216	561	10,499	10,285	214	2%	13,371
Planning and development		10,301	9,941	9,941	561	7,514	8,285	(771)	-9%	9,790
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		5,062	3,700	3,275	-	2,984	2,000	984	49%	3,581
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	95,246	98,056	97,631	(5,376)	97,233	66,114	31,118	47%	97,973
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		43,569	54,868	54,738	3,668	34,265	45,723	(11,458)	-25%	47,594
Executive and council		12,613	19,497	19,215	1,463	12,733	16,247	(3,514)	-22%	16,987
Budget and treasury office		18,493	18,302	18,294	890	10,891	15,252	(4,361)	-29%	16,302
Corporate services		12,462	17,069	17,229	1,315	10,642	14,224	(3,583)	-25%	14,305
<i>Community and public safety</i>		6,519	9,172	9,340	775	6,193	6,448	(255)	-4%	8,240
Community and social services		-	-	-	0	0	-	0	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,352	4,584	4,446	300	3,275	3,825	(550)	-14%	4,147
Housing		3,168	4,588	4,894	474	2,919	2,624	295	11%	4,093
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,429	56,035	55,950	3,262	30,146	46,051	(15,905)	-35%	46,944
Planning and development		52,738	53,040	53,437	3,097	28,712	43,555	(14,843)	-34%	44,758
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3,691	2,995	2,512	165	1,434	2,496	(1,062)	-43%	2,186
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	106,517	120,075	120,027	7,705	70,604	98,223	(27,619)	-28%	102,777
<b>Surplus/ (Deficit) for the year</b>		(11,272)	(22,019)	(22,397)	(13,080)	26,629	(32,108)	58,737	-183%	(4,804)

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

Vote Description [Insert departmental structure etc. 3.]	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		1,763	3,318	3,318	-	3,318	2,212	1,106	50.0%	3,318
Vote 2 - Budget & Treasury		74,972	79,897	79,897	(6,506)	80,868	52,740	28,128	53.3%	79,401
Vote 3 - Corporate Services		5,062	3,700	3,275	-	2,984	2,000	984	49.2%	3,581
Vote 4 - Planning & Development		1,200	1,000	1,000	687	759	750	9	1.1%	1,683
Vote 5 - Project Management & Advisory Services		12,250	10,141	10,141	442	9,304	8,412	892	10.6%	9,990
<b>Total Revenue by Vote</b>	2	<b>95,246</b>	<b>98,056</b>	<b>97,631</b>	<b>(5,376)</b>	<b>97,233</b>	<b>66,114</b>	<b>31,118</b>	<b>47.1%</b>	<b>97,973</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		12,613	19,497	19,215	1,463	12,733	16,247	(3,514)	-21.6%	16,987
Vote 2 - Budget & Treasury		18,493	18,302	18,294	890	10,891	15,252	(4,361)	-28.6%	16,302
Vote 3 - Corporate Services		16,154	20,064	19,741	1,480	12,075	16,720	(4,645)	-27.8%	16,491
Vote 4 - Planning & Development		14,939	22,015	22,397	1,306	12,343	14,896	(2,553)	-17.1%	20,969
Vote 5 - Project Management & Advisory Services		44,318	40,197	40,380	2,565	22,562	35,107	(12,545)	-35.7%	32,028
<b>Total Expenditure by Vote</b>	2	<b>106,517</b>	<b>120,075</b>	<b>120,027</b>	<b>7,705</b>	<b>70,604</b>	<b>98,223</b>	<b>(27,619)</b>	<b>-28.1%</b>	<b>102,777</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>	<b>58,737</b>	<b>-182.9%</b>	<b>(4,804)</b>

*Please refer to next page*

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

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<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	507	632	632	6	314	526	(212)	-40%		378
Interest earned - external investments	5,491	4,708	4,708	(6,590)	4,354	3,923	431	11%		5,228
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-		-
Dividends received	-	-	-	-	-	-	-	-		-
Fines	-	-	-	-	-	-	-	-		-
Licences and permits	-	-	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-	-		-
Transfers recognised - operational	88,914	92,592	92,167	1,199	92,398	61,545	30,853	50%		92,167
Other revenue	333	25	25	9	57	20	36	177%		68
Gains on disposal of PPE	-	100	100	-	110	100	10	10%		132
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>95,246</b>	<b>98,056</b>	<b>97,631</b>	<b>(5,376)</b>	<b>97,233</b>	<b>66,114</b>	<b>31,118</b>	<b>47%</b>	<b>97,973</b>
<b>Expenditure By Type</b>										
Employee related costs	33,909	42,556	42,561	3,591	30,959	35,469	(4,510)	-13%		38,093
Remuneration of councillors	4,595	5,357	5,357	422	4,270	4,464	(195)	-4%		5,154
Debt impairment	-	3	3	-	-	-	-	-		3
Depreciation & asset impairment	22,562	4,498	4,498	276	2,511	3,748	(1,237)	-33%		7,311
Finance charges	3,259	2,362	2,362	-	703	548	155	28%		1,845
Bulk purchases	-	-	-	-	-	-	-	-		-
Other materials	2,314	4,362	4,329	187	1,684	3,635	(1,951)	-54%		4,632
Contracted services	2,512	-	-	-	-	-	-	-		-
Transfers and grants	26,382	45,692	45,559	2,392	21,582	37,696	(16,113)	-43%		34,530
Other expenditure	10,369	15,195	15,308	838	8,895	12,663	(3,767)	-30%		11,210
Loss on disposal of PPE	615	50	50	(1)	(1)	-	(1)	#DIV/0!		(1)
<b>Total Expenditure</b>		<b>106,517</b>	<b>120,075</b>	<b>120,027</b>	<b>7,705</b>	<b>70,604</b>	<b>98,223</b>	<b>(27,619)</b>	<b>-28%</b>	<b>102,777</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>	<b>58,737</b>	<b>(0)</b>	<b>(4,804)</b>
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>			<b>(4,804)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>			<b>(4,804)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>			<b>(4,804)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(11,272)</b>	<b>(22,019)</b>	<b>(22,397)</b>	<b>(13,080)</b>	<b>26,629</b>	<b>(32,108)</b>			<b>(4,804)</b>

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

Vote Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
<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		138	127	127	-	0	106	(105)	-100%	126
Vote 2 - Budget & Treasury		295	1,826	2,010	7	1,791	1,675	116	7%	76
Vote 3 - Corporate Services		593	1,412	1,962	128	618	1,635	(1,018)	-62%	1,454
Vote 4 - Planning & Development		49	4,794	3,600	-	2,034	3,000	(967)	-32%	4,794
Vote 5 - Project Management & Advisory Services		1,307	855	760	-	610	633	(23)	-4%	750
<b>Total Capital single-year expenditure</b>	4	2,382	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200
<b>Total Capital Expenditure</b>		2,382	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		1,026	3,362	4,096	135	2,409	3,413	(1,005)	-29%	1,654
Executive and council		138	127	127	-	0	106	(105)	-100%	126
Budget and treasury office		295	1,826	2,010	7	1,791	1,675	116	7%	76
Corporate services		593	1,409	1,959	128	618	1,633	(1,015)	-62%	1,451
<i>Community and public safety</i>		43	5,315	4,027	-	2,482	3,356	(874)	-26%	5,315
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		1	4,672	3,479	-	1,946	2,899	(953)	-33%	4,672
Housing		42	643	548	-	535	457	79	17%	643
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		1,313	337	337	-	162	280	(118)	-42%	232
Planning and development		1,313	334	334	-	162	278	(116)	-42%	229
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	3	3	-	-	3	(3)	-100%	3
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	2,382	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government		42	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		42	-	-	-	-	-	-		-
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		2,340	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200
<b>Total Capital Funding</b>		2,382	9,013	8,459	135	5,052	7,049	(1,997)	-28%	7,200

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

Description	Ref	2011/12 Audited Outcome	Budget Year 2012/13			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2,714	454	2,714	2,477	454
Call investment deposits		83,500	47,800	86,400	104,500	44,005
Consumer debtors		-	-	-	-	-
Other debtors		2,878	1,300	2,878	1,412	1,177
Current portion of long-term receivables		-	-	-	-	-
Inventory		350	370	350	319	370
<b>Total current assets</b>		<b>89,442</b>	<b>49,924</b>	<b>92,342</b>	<b>108,708</b>	<b>46,006</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		2,900	-	-	2,900	2,900
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		46,606	58,291	47,501	48,461	58,291
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		895	-	-	895	895
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>50,401</b>	<b>58,291</b>	<b>47,501</b>	<b>52,255</b>	<b>62,086</b>
<b>TOTAL ASSETS</b>		<b>139,843</b>	<b>108,216</b>	<b>139,843</b>	<b>160,964</b>	<b>108,093</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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	3,736	1,886
Provisions		6,024	4,828	6,024	5,844	4,597
<b>Total current liabilities</b>		<b>14,905</b>	<b>8,051</b>	<b>14,905</b>	<b>10,913</b>	<b>7,928</b>
<b>Non current liabilities</b>						
Borrowing		11,486	10,058	11,486	10,859	10,058
Provisions		22,526	13,549	22,526	22,526	13,549
<b>Total non current liabilities</b>		<b>34,012</b>	<b>23,607</b>	<b>34,012</b>	<b>33,386</b>	<b>23,607</b>
<b>TOTAL LIABILITIES</b>		<b>48,917</b>	<b>31,657</b>	<b>48,917</b>	<b>44,298</b>	<b>31,534</b>
<b>NET ASSETS</b>	2	<b>90,926</b>	<b>76,558</b>	<b>90,926</b>	<b>116,665</b>	<b>76,558</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		64,025	66,176	64,025	94,157	66,176
Reserves		26,901	10,382	26,901	22,509	10,382
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>90,926</b>	<b>76,558</b>	<b>90,926</b>	<b>116,665</b>	<b>76,558</b>

## 1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		1,637	668	-	809	7,772	599	7,172	1197%	668
Government - operating		86,365	92,592	-	34	92,105	92,278	(173)	0%	92,592
Government - capital		-	-	-	-	-	-	-		-
Interest		5,491	4,708	-	410	4,564	4,010	554	14%	4,708
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(48,845)	(67,226)	-	(5,028)	(50,211)	(51,666)	(1,455)	3%	(67,226)
Finance charges		(1,516)	(2,362)	-	-	(703)	(549)	154	-28%	(2,362)
Transfers and Grants		(26,382)	(45,692)	-	(2,309)	(26,538)	(30,786)	(4,247)	14%	(45,692)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>16,751</b>	<b>(17,312)</b>	<b>-</b>	<b>(6,083)</b>	<b>26,987</b>	<b>13,886</b>	<b>13,101</b>	<b>94%</b>	<b>(17,312)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	100	-	-	-	-	-		100
Decrease (Increase) in non-current debtors		6	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(2,382)	(9,013)	-	(176)	(5,598)	(1,970)	3,628	-184%	(9,013)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(2,375)</b>	<b>(8,913)</b>	<b>-</b>	<b>(176)</b>	<b>(5,598)</b>	<b>(1,970)</b>	<b>3,628</b>	<b>-184%</b>	<b>(8,913)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(1,289)	(1,139)	-	-	(626)	(569)	57	-10%	(1,139)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,289)</b>	<b>(1,139)</b>	<b>-</b>	<b>-</b>	<b>(626)</b>	<b>(569)</b>	<b>57</b>	<b>-10%</b>	<b>(1,139)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>13,086</b>	<b>(27,364)</b>	<b>-</b>	<b>(6,259)</b>	<b>20,763</b>	<b>11,347</b>			<b>(27,364)</b>
Cash/cash equivalents at beginning:		73,128	72,817	-	113,236	86,214	72,817			86,214
Cash/cash equivalents at month/year end:		86,214	45,454	-	106,977	106,977	84,165			58,851

## 6. SUPPORTING DOCUMENTATION

**Table SC1 Material variance explanations**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b><u>Revenue By Source</u></b>			
	Government grants & subsidies	50%	Equitable share grant for the quarter ended 31 March 2013	Acceptable
	Rental of facilities and equipment	-40.32%	Rental of grader to municipalities did not pick up as fast as expected regarding maintenance of roads	Grader cost is journalised at the end of the financial year.
	Interest earned - external investments	10.98%	Interest earned is more than expected	Acceptable
	Other income	177.03%	Revenue generated is more than the budget	Acceptable
2	<b><u>Expenditure By Type</u></b>			
	Salaries	-12.71%	Vacant Posts: Manager in office of the Municipal Manager, 1x Finance Intern and Assistant Accountant	The interviews for the vacant posts of Finance Intern and Assistant Accountant were held during March 2013 and will be filled shortly. The vacant post of Municipal Manager was only
	Depreciation	-33.00%	Year-to-date depreciation is more than the year-to-date budget.	
	Other Materials	-53.67%	All maintenance projects are needs driven. FBDM does not have infrastructure assets to maintain	Maintenance programmes will gain momentum as the financial year gains momentum
	Transfers and grants	-42.75%	Most projects are near completion stage and expenditure will gain momentum as the financial year end draws closer.	Expenditure will gain momentum as the financial year progress
	Other expenditure	-29.75%	Underspending occurred on payment of municipal services, audit fees and motor vehicle usage.	Expenditure will gain momentum as the financial year end draws closer
3	<b><u>Capital Expenditure</u></b>			
	Capital expenditure	-28.33%	Expenditure on capital projects will pick up as the year progresses. Actual expenditure is ahead of monthly budgeted projections due to improved budget implementation procedures.	Acceptable
4	<b><u>Financial Position</u></b>			
	Reserves	R 12,126,670	The R16 m increase in reserves relates to the revaluation of councils land & buildings.	Adjusted with the adjustment budget of January 2013
	Property, plant & equipment	R 9,830,836	The decrease of R10 m is due to the impairment of the council chambers that occurred during the revaluation process.	
5	<b><u>Cash Flow</u></b>			
	Net cash from operating / (used) Operating Activities	94.35%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	-184.22%	Capital Expenditure not materialising per SDBIP	Departments are urged to spent their budget allocations
	Net cash from operating / (used) Financing Activities	-10.04%	Repayment of borrowing	Bi-Annual DBSA Loan Repayment
6	<b><u>Measureable performance</u></b>			
7	<b><u>Municipal Entities</u></b>			

More detail on operating variances is available on pages 05 to 14 of this report.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2011/12	Budget Year 2012/13			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
Percentage							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		8.2%	9.3%	8.2%	6.7%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		24.2%	5.7%	5.7%	1.0%	6.8%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.4%	17.3%	22.4%	13.7%	17.5%
Gearing	Long Term Borrowing/ Funds & Reserves		42.7%	96.9%	42.7%	48.2%	96.9%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	600.1%	620.1%	619.6%	996.1%	580.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		597.9%	599.4%	597.9%	1006.9%	597.4%
<b><u>Revenue Management</u></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		3.0%	1.3%	2.9%	1.5%	1.2%
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><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%			
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
<b><u>Other Indicators</u></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		35.6%	43.4%	43.6%	31.8%	38.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	4.4%	4.4%	0.2%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		27.1%	7.0%	7.0%	0.7%	7.1%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		139.2%	143.6%	0.0%	362.7%	270.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure		13.9	2.5	2.5	2.7	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 31.8% 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.



Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2012/13										>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	Total	Bad Debts	
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200									-		-
Electricity	1300									-		-
Water	1400									-		-
Sewerage / Sanitation	1500									-		-
Refuse Removal	1600									-		-
Housing (Rental Revenue)	1700									-		-
Other	1900	2,166	24	5	48	6	10	18	-	2,277		82
Total By Revenue Source	2000	2,166	24	5	48	6	10	18	-	2,277	-	82
2011/12 - totals only		2,058	23	5	46	5	9	17	-	2,163		78
Debtors Age Analysis By Customer Category												
Government	2200	513	19	4	47	-	-	2	-	584		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	(1)	-	-	-	-	-	-	-	(1)		
Other	2500	1,654	5	1	1	6	9,551.00	17	-	1,693		
Total By Customer Category	2600	2,166	24	5	48	6	10	18	-	2,277	-	

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 debts for more than 90 days as at 30 April 2013 in respect of Provincial and Local Governments department are:

- Dikgatlong Municipality R17 561.72, For free basic electricity and street lights which the District Municipality paid on behalf of Dikgatlong Municipality to Eskom for Koopmansfontein indigent households.
- Department of Roads Public Works R58 360.13, For sundry services such as water & electricity, telephone, etc. Long outstanding debt in respect of Post-medical aid was paid by the department during March 2013 to the amount of R925 040.57.
- Department of Health R1 710.00, Rental of facility - Council's Lecture Room.
- Department of Safety & Liaison R7 656.50, Rental of Clinic Building at Jan Kempdorp.

- *Post-Service Benefits*

The only outstanding debts reflected for more than 90 days as at 30 April 2013 is:

- Payne ME R7 210.60, Post medical-aid

- *Sundry Debtors*

The only outstanding debts reflected for more than 90 days as at 30 April 2013 is:

- M.L. Mokoena R6 176.00, Study bursary not recovered from his final salary – the matter is being pursued.

The above mentioned outstanding debts are a concern with specific reference to Provincial & Local Government institutions owing the District Municipality money for services rendered and the lack of co-operation remains a challenge. However these 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 2012/13									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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	3,736	-	-	-	-	-	-	-	-	3,736
Total By Customer Type	2600	3,736	-	-	-	-	-	-	-	-	3,736

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 April 2013 is listed below:

<b>PAYMENTS</b>	
Total value of all payments	<b>R 19,397,044</b>
Electronic transfers	143
Cheques issued	34
<b>STORES</b>	
Value of Stores issued	27,793
<b>SALARIES</b>	
Number of salary beneficiaries	<b>168</b>
Councillors	25
Employees	141
Pensioners	2
<b>Total remuneration paid</b>	
	<b>2,955,997</b>
Councillors	403,014
Employees	2,550,289
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 April 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 in process of review and amendment. And will be submitted to Council during May 2013 effective from 01 July 2013.

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

- *Supply Chain Management Training*

Bid committees training was offered to all managers and officials of the supply chain management unit.

- *Demand Management*

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customized, 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 April 2013, 0 contracts (R200 000+) were awarded by the Bid Adjudication Committee.

For the period of April 2013 five written price quotation (R30 000-R200 000) were awarded by the Municipal Manager:

1. Housing Topology: DCO Investment – R87 846.00
2. Shelves & Counters: Woman on Edge – R58 710.00
3. Oil processing Plant: ECO partners – R82 640.00
4. Training of YEDP: School of Public Leadership – R127 500.00
5. Installation of cameras: ITEC – R178 000.00

The value of orders issued for the period ending 30 April 2013 total R1 830 0441.52 (*See Annexure “C”*)

**Orders per department:**

Council and Executive	R29 175.51
Municipal Manager	R254 188.11
Finance	R64 459.56
Administration	R340 2627.44
Planning and Development	R1 083 688.58
Technical Service	R7 085.12
Stores	R51 217.33

- Disposal Management

No disposals were done in April 2013.

- Deviations

One deviation was approved by the Municipal Manager:

1. Hunger & Thirst Foundation: Team Building – R76 309.00

- Issues from Stores

Total orders issued R27 792.82 Issues per department

Council and Executive	R1 329.32
Municipal Manager	R3 015.34
Finance	R1 241.87
Administration	R17 578.44
Planning and Development	R2 167.16
Technical Services	R2 018.67

- Orders outstanding more than 30 days

<b>Company</b>	<b>60 days</b>	<b>90 days</b>	<b>comment</b>
<i>Aganang Consulting Engineers</i>	637 155.23		<i>Magareng Electric Master Plan Project not completed yet</i>
<i>Altech Netstar</i>	2 052.00	3 551.10	<i>Already received invoices. Payment to be process in May 2013</i>
<i>BVI Consultants</i>		253 667.88	<i>Housing Sector Plans Project not finalised yet</i>
<i>Dr .Lawnmower</i>	5 704.73		<i>Invoice not received</i>

<i>FEM Research</i>		<i>149 747</i>	<i>Communications Survey Project not finalised yet</i>
<i>Force Engineering</i>		<i>19 334.40</i>	<i>Generator Maintenance Contract until end June 2013</i>
<i>Katz and Roof</i>	<i>34 800</i>		<i>Already received invoices. Payment to be process in May 2013</i>
<i>Kim fire</i>	<i>16 239.30</i>		<i>Repair of air condition, still awaits certain parts to complete work</i>
<i>Lasec SA</i>	<i>22 870.04</i>	<i>13 775.76</i>	<i>Goods not delivered yet</i>
<i>Magnis Truck</i>		<i>1 611 390.00</i>	<i>Sanitation Trucks for Dikgatlong delivered but not paid yet.</i>
<i>MHP Geospace</i>		<i>158 433.28</i>	<i>GIS project not completed yet</i>
<i>OG Media</i>		<i>196 000.00</i>	<i>Tourism Brochure not completed yet</i>
<i>Rennies</i>	<i>23 456.29</i>	<i>12 339.26</i>	<i>Invoices not received yet</i>
<i>Sure Astra</i>	<i>1 476.05</i>	<i>8 422.93</i>	<i>Invoices not received yet</i>
<i>Sedibeng Water</i>	<i>5 583.26</i>	<i>20 550.00</i>	<i>Invoice not received yet</i>
<i>Silver Solution</i>		<i>30 000.00</i>	<i>LED Project not completed yet</i>
<i>Gudhluza Planners</i>		<i>339 998.00</i>	<i>Rezoning of Phokwane Project not finalised yet</i>
<i>Towell and Groenewalt</i>		<i>4 054.30</i>	<i>Rezoning of Phokwane Project not finalised yet</i>
<i>Top Security</i>		<i>4 716.00</i>	<i>Awaits Tourism Office to move to new building for the security system to be implemented</i>

- *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.

Table SC5 Monthly Budget Statement - investment portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
STANDARD BANK		365	Fixed 1 YR	28-Jun-13	14	5.9%	2,900	✓	2,900
NEDCOR		119	Notice	7-Jun-13	26	5.2%	6,000	✓	6,000
NEDCOR		30	Call	30-May-13	23	4.6%	6,000	✓	6,000
ABSA		120	Notice	18-Jun-13	43	5.2%	10,000	✓	10,000
NEDCOR		90	Notice	5-Jun-13	38	5.2%	9,000	✓	9,000
ABSA		30	Call	30-May-13	19	3.9%	6,000	✓	6,000
ABSA		122	Notice	15-Jul-13	30	5.2%	7,000	✓	7,000
STANDARD BANK		120	Notice	18-Jul-13	20	5.2%	4,750	✓	4,750
ABSA		120	Notice	18-Jul-13	20	5.2%	4,750	✓	4,750
NEDCOR		91	Notice	24-Jun-13	34	5.2%	8,000	✓	8,000
ABSA		91	Notice	24-Jun-13	17	5.2%	4,000	✓	4,000
STANDARD BANK		91	Notice	24-Jun-13	17	5.1%	4,000	✓	4,000
RMB		30	Call	30-May-13	22	4.5%	6,000	✓	6,000
STANDARD BANK		30	Call	30-May-13	18	4.5%	5,000	✓	5,000
NEDCOR		119	Notice	2-Aug-13	26	5.2%	6,000	✓	6,000
NEDCOR		120	Notice	6-Aug-13	21	5.2%	5,000	✓	5,000
ABSA		120	Notice	6-Aug-13	30	5.2%	7,000	✓	7,000
STANDARD BANK		120	Notice	8-Aug-13	25	5.2%	6,000	✓	6,000
TOTAL INVESTMENTS AND INTEREST					445		107,400	-	107,400
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				445		107,400	-	107,400

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	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		161,012	90,692	90,692	-	90,692	75,577	15,115	20.0%	90,097
Local Government Equitable Share		10,012	10,391	10,391	-	8,969	8,659	310	3.6%	9,796
Special Contribution: Councillor Remuneration		1,624	3,318	3,318	-	3,318	2,765	553	20.0%	3,318
Levy replacement	3	146,926	73,733	73,733	-	75,155	61,444	13,711	22.3%	73,733
Finance Management Grant		1,250	1,250	1,250	-	1,250	1,042	208	20.0%	1,250
Municipal Systems Improvement		1,200	1,000	1,000	-	1,000	833	167	20.0%	1,000
Extended Public Works Programme		-	1,000	1,000	-	1,000	833	167	20.0%	1,000
Water Affairs		-	-	-	-	-	-	-		
Provincial Government:		4,424	1,900	1,900	569	1,266	1,583	(317)	-20.0%	1,900
Housing	4	2,784	1,200	1,200	-	1,266	1,000	266	26.6%	1,200
Near Grant		569	-	-	569	-	-	-		
Fire Fighting Equipment Grant		371	-	-	-	-	-	-		
NC Tourism		-	-	-	-	-	-	-		
Environmental Health Recycling Grant		700	700	700	-	-	583	(583)	-100.0%	700
District Aids Programme			-	-	-	-	-	-		
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		210	-	-	34	147	-	147		170
SETA Skills Grant		170	-	-	34	147	-	147		170
Koopmansfontein Self Build Scheme		16	-	-	-	-	-	-		
ABSA		24	-	-	-	-	-	-		
<b>Total Operating Transfers and Grants</b>	5	165,646	92,592	92,592	603	92,105	77,160	14,945	19.4%	92,167
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	165,646	92,592	92,592	603	92,105	77,160	14,945	19.4%	92,167



Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		83,299	90,692	90,692	596	88,106	75,577	12,529	16.6%	90,097
Local Government Equitable Share		9,897	10,391	10,391	348	8,969	8,659	310	3.6%	9,796
Special Contribution: Councillor Remuneration		1,739	3,318	3,318	-	3,318	2,765	553	20.0%	3,318
Levy replacement		67,645	73,733	73,733	-	73,733	61,444	12,289	20.0%	73,733
Finance Management Grant		1,250	1,250	1,250	35	791	1,042	(251)	-24.1%	1,250
Municipal Systems Improvement		1,200	1,000	1,000	118	190	833	(644)	-77.3%	1,000
Extended Public Works Programme		78	1,000	1,000	94	1,106	833	273	32.7%	1,000
Water Affairs		1,489	-	-	-	-	-	-	-	-
Provincial Government:		5,325	1,900	1,900	569	3,256	1,583	1,673	105.6%	1,900
Housing		3,149	1,200	1,200	-	1,979	1,000	979	97.9%	1,200
Near Grant			-	-	569	569	-	569	#DIV/0!	-
Fire Fighting Equipment Grant			-	-	-	723	-	723	#DIV/0!	-
NC Tourism			-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		2,062	700	700	-	(16)	583	(599)	-102.7%	700
District Aids Programme		115	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		290	-	-	34	147	-	147	-	170
Koopmansfontein Self Build Scheme		96				-	-	-	-	-
ABSA		24					-	-	-	-
SETA Skills Grant		170			34	147	-	147	-	170
Total operating expenditure of Transfers and Grants:		88,914	92,592	92,592	1,199	91,509	77,160	14,349	18.6%	92,167
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)										
Water Affairs		-								
EPWP										
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)										
0										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,914	92,592	92,592	1,199	91,509	77,160	14,349	18.6%	92,167

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	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		3,139	3,871	3,871	304	3,070	3,226	(156)	-5%	3,684
Pension Contributions		156	164	164	14	137	137	1	1%	165
Medical Aid Contributions		17	18	18	1	14	15	(1)	-5%	17
Motor vehicle allowance		1,043	1,240	1,240	82	821	1,033	(212)	-21%	985
Cell phone and other allowances		240	64	64	21	227	54			302
Housing allowance			-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>4,595</b>	<b>5,357</b>	<b>5,357</b>	<b>422</b>	<b>4,270</b>	<b>4,464</b>	<b>(195)</b>	<b>-4%</b>	<b>5,154</b>
% increase	4		16.6%	16.6%						12.2%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,233	3,654	3,654	317	2,295	3,045	(750)	-25%	3,106
Pension and UIF Contributions		366	619	619	49	225	516	(291)	-56%	514
Medical Aid Contributions		134	195	195	11	68	163	(95)	-58%	162
Overtime					-	-				-
Performance Bonus		209	464	464	-	-	387	(387)	-100%	385
Motor Vehicle Allowance		358	476	476	44	195	397	(202)	-51%	395
Cellphone Allowance		72	72	72	8	48	60	(12)	-20%	60
Housing Allowances		33	43	43	3	18	36	(18)	-49%	35
Other benefits and allowances		14	121	121	3	24	101	(77)	-76%	101
Payments in lieu of leave		-	81	81	-	-	67	(67)	-100%	67
Long service awards		-	-	-	-	-				-
Post-retirement benefit obligations	2	-	-	-	-	-				-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,420</b>	<b>5,726</b>	<b>5,726</b>	<b>436</b>	<b>2,872</b>	<b>4,771</b>	<b>(1,899)</b>	<b>-40%</b>	<b>4,825</b>
% increase	4		29.5%	29.5%						9.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		20,897	26,198	26,198	2,394	20,299	21,833	(1,534)	-7%	24,103
Pension and UIF Contributions		3,358	4,176	4,176	320	3,269	3,480	(211)	-6%	3,758
Medical Aid Contributions		954	1,127	1,127	104	967	939	28	3%	992
Overtime		58	79	84	6	42	70	(28)	-40%	69
Performance Bonus		-	-	-	-	-				-
Motor Vehicle Allowance		1,534	1,883	1,883	164	1,706	1,569	138	9%	1,562
Cellphone Allowance		109	99	99	9	111	83	29	35%	87
Housing Allowances		495	524	524	31	327	437	(110)	-25%	451
Other benefits and allowances		758	1,082	1,082	50	492	902	(410)	-45%	887
Payments in lieu of leave		883	619	619	14	131	516	(385)	-75%	495
Long service awards		141	180	180	-	162	150	11	8%	155
Post-retirement benefit obligations	2	304	864	864	62	583	720	(137)	-19%	709
<b>Sub Total - Other Municipal Staff</b>		<b>29,489</b>	<b>36,831</b>	<b>36,836</b>	<b>3,154</b>	<b>28,087</b>	<b>30,697</b>	<b>(2,610)</b>	<b>-9%</b>	<b>33,268</b>
% increase	4		24.9%	24.9%						12.8%
<b>Total Parent Municipality</b>		<b>38,504</b>	<b>47,914</b>	<b>47,919</b>	<b>4,013</b>	<b>35,229</b>	<b>39,933</b>	<b>(4,704)</b>	<b>-12%</b>	<b>43,247</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace for April 2013 averages 85%. 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 Management	Middle Management	Supervisory	Clerical
<b>Number of Members</b>		<b>1</b>	<b>4</b>	<b>7</b>	<b>11</b>
Annual Leave		0	15	14	14
Sick Leave		0	0	0	3
Courses / Seminar		0	4	0	0
Meetings		0	0	0	0
Family Responsibility		0	0	0	0
Study		0	0	0	0
Maternity Leave		0	0	21	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>21</b>	<b>65</b>	<b>91</b>	<b>214</b>
<b>Total Workdays</b>		<b>21</b>	<b>84</b>	<b>126</b>	<b>231</b>
<b>Percentage attendance per Group</b>		<b>100%</b>	<b>77%</b>	<b>72%</b>	<b>93%</b>
<b>Average</b>		<b>85%</b>			

### Personnel Development:

Two officials attended the Municipal Finance Management Programme during the month of April 2013.

### 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 re-advertised due to technical errors and will be filled on 02 May 2013. 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.

*Please refer to next page*

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

Description	Ref	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2012/13	+1 2013/14	+2 2014/15
<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			-	-	-	-							90	90	95	98
Interest earned - external investments		571	509	259	710	516	350	459	373	406	410		314	4,878	5,122	5,327
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-			-			
Dividends received		-	-	-	-	-	-	-	-	-			-			
Fines		-	-	-	-	-	-	-	-	-			-			
Licences and permits		-	-	-	-	-	-	-	-	-			-			
Agency services		-	-	-	-	-	-	-	-	-			-			
Transfer receipts - operating		37,707	1,400	410	-	29,210	-	26	310	23,008	34		6,943	99,048	108,167	108,070
Other revenue		1,635	208	183	662	782	399	475	752	1,866	809		(6,906)	865	654	682
<b>Cash Receipts by Source</b>		<b>39,913</b>	<b>2,117</b>	<b>852</b>	<b>1,372</b>	<b>30,507</b>	<b>749</b>	<b>960</b>	<b>1,435</b>	<b>25,281</b>	<b>1,254</b>	<b>-</b>	<b>441</b>	<b>104,881</b>	<b>114,037</b>	<b>114,178</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>39,913</b>	<b>2,117</b>	<b>852</b>	<b>1,372</b>	<b>30,507</b>	<b>749</b>	<b>960</b>	<b>1,435</b>	<b>25,281</b>	<b>1,254</b>	<b>-</b>	<b>441</b>	<b>104,881</b>	<b>114,037</b>	<b>114,178</b>
<b>Cash Payments by Type</b>																
Employee related costs		2,805	2,884	2,953	3,048	4,230	3,237	3,074	3,421	3,343	3,250		6,229	38,475	42,544	44,604
Remuneration of councillors		397	412	395	409	411	394	579	431	419	422		1,252	5,521	5,798	6,087
Interest paid							703						1,312	2,015	1,976	1,825
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer													-			
Other materials		548	148	155	146	262	200	44	291	279	150		1,202	3,427	4,046	4,201
Contracted services		-					-						-			
Grants and subsidies paid - other municipalities		-					-						40,811	40,811	24,176	26,279
Grants and subsidies paid - other		1,856	2,730	2,432	2,234	1,855	5,376	283	1,537	5,927	2,309		(26,538)			
General expenses		727	1,056	1,569	1,312	1,452	1,742	661	1,078	669	1,205		3,396	14,866	14,416	13,946
<b>Cash Payments by Type</b>		<b>6,334</b>	<b>7,230</b>	<b>7,503</b>	<b>7,149</b>	<b>8,211</b>	<b>11,652</b>	<b>4,641</b>	<b>6,759</b>	<b>10,637</b>	<b>7,337</b>	<b>-</b>	<b>27,663</b>	<b>105,116</b>	<b>92,956</b>	<b>96,943</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	124	502	959	125	965	1,346	3	1,398	176		(932)	4,666	3,380	900
Repayment of borrowing		-	-	-	-	-	626	-	-				512	1,139	1,277	1,429
<b>Other Cash Flows/Payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Cash Payments by Type</b>		<b>6,334</b>	<b>7,354</b>	<b>8,005</b>	<b>8,108</b>	<b>8,337</b>	<b>13,243</b>	<b>5,987</b>	<b>6,761</b>	<b>12,035</b>	<b>7,513</b>	<b>-</b>	<b>27,243</b>	<b>110,920</b>	<b>97,614</b>	<b>99,272</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>33,579</b>	<b>(5,237)</b>	<b>(7,153)</b>	<b>(6,735)</b>	<b>22,171</b>	<b>(12,494)</b>	<b>(5,027)</b>	<b>(5,326)</b>	<b>13,245</b>	<b>(6,259)</b>	<b>-</b>	<b>(26,802)</b>	<b>(6,039)</b>	<b>16,424</b>	<b>14,906</b>
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	113,236	106,977	106,977	86,214	80,175	96,599
Cash/cash equivalents at the month/year end:		119,793	114,556	107,403	100,668	122,838	110,344	105,317	99,991	113,236	106,977	106,977	80,175	80,175	96,599	111,505

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2011/12	Budget Year 2012/13							
	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		-	-	-	-	-	-		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%
November	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	1,121	1,192	4,917	6,051	1,134	18.7%	55%
April	68	3,225	2,095	135	5,052	8,146	3,093	38.0%	0
May	19	239	219		5,052	8,365	3,312	39.6%	0
June	453	451	80		5,052	8,445	3,392	40.2%	0
Total Capital expenditure	2,437	9,013	8,445	5,052					

*Please refer to next page*

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

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Community		-	-	-	-	-	-	-		-
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
Heritage assets		4	-	-	-	-	-	-		-
Buildings								-		
Other		4						-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other					-	-		-		
Other assets		1,762	6,837	6,275	16	3,715	3,988	273	6.8%	6,432
General vehicles		181	3,070	3,246	-	3,058	1,791	(1,267)	-70.8%	1,590
Specialised vehicles			-	-	-	-	-			-
Plant & equipment		47	556	556	-	10	324	314	96.9%	3,103
Computers - hardware/equipment			1,558	887	16	74	909	834	91.8%	358
Furniture and other office equipment		489	166	99	-	46	97	51	52.5%	283
Abattoirs			-	-	-	-	-	-		
Markets			-	-	-	-	-	-		
Civic Land and Buildings			-	-	-	-	-	-		1,097
Other Buildings		1,042	1,488	1,488	-	527	868	341	39.3%	
Other Land			-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)			-	-				-		
Other		4						-		
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		
Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
Intangibles		183	385	385	-	132	225	92	41.0%	385
Computers - software & programming		183	385	385	-	132	225	92	41.0%	385
Other								-		
Total Capital Expenditure on new assets	1	1,949	7,222	6,660	16	3,848	4,213	365	8.7%	6,817

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

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<u>Other assets</u>		432	1,806	1,799	119	1,205	1,252	47	3.8%	2,471
General vehicles		284	720	714	-	714	420	(294)	-70.0%	720
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		9	5	5	-	4	3	(1)	-43.7%	677
Computers - hardware/equipment		-	795	795	113	406	663	257	38.8%	795
Furniture and other office equipment		139	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	272	272	-	74	159	84	53.1%	272
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	14	14	7	7	8	1	17.2%	7
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	432	1,806	1,799	119	1,205	1,252	47	3.8%	2,471

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

Description	Ref	2011/12	Budget Year 2012/13								Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	%	
R thousands	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>		1,101	1,944	1,944	120	1,061	1,620	559	34.5%		1,944
General vehicles		189	414	414	19	285	345	60	17.3%		414
Specialised vehicles			-	-	-	-	-	-	-		-
Plant & equipment		97	486	486	120	164	405	241	59.6%		486
Computers - hardware/equipment		492	574	574	30	322	478	156	32.7%		574
Furniture and other office equipment		53	149	149	(115)	9	124	115	92.8%		149
Abattoirs			-	-	-	-	-	-	-		-
Markets			-	-	-	-	-	-	-		-
Civic Land and Buildings		271	322	322	65	282	268	(14)	-5.1%		322
Other Buildings			-	-			-	-	-		-
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>		1,212	2,418	2,418	67	623	604	(18)	-3.0%		2,418
Computers - software & programming		1,212	2,418	2,418	67	623	604	(18)	-3.0%		2,418
Other											
<b>Total Repairs and Maintenance Expenditure</b>		2,314	4,362	4,362	187	1,684	2,224	541	24.3%		4,362



Table SC13d Monthly Budget Statement - depreciation by asset class

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
<b>Community</b>		193	200	-	12	113	167	54	32.5%	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		193	200		12	113	167	54	32.5%	200
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
<b>Other assets</b>		3,584	4,098	-	249	2,257	3,415	1,158	33.9%	4,098
General vehicles		330	550		69	441	458	17	3.7%	550
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		303	645		19	252	538	286	53.2%	645
Computers - hardware/equipment		745	650		68	648	542	(106)	-19.6%	650
Furniture and other office equipment		854	853		73	724	711	(14)	-1.9%	853
Abattoirs							-	-		
Markets							-	-		
Civic Land and Buildings							-	-		
Other Buildings		1,352	1,400		11	101	1,167	1,065	91.3%	1,400
Other Land							-	-		
Surplus Assets - (Investment or Inventory)							-	-		
Other					9	90		(90)		
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Intangibles</b>		121	200	-	14	142	167	25	14.8%	200
Computers - software & programming		121	200		14	142	167	25	14.8%	200
Other								-		
<b>Total Repairs and Maintenance Expenditure</b>		3,898	4,498	-	276	2,511	3,748	1,237	33.0%	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 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:

<b>VEHICLE OPERATING COST</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VAR %</b>
Depreciation: Motor Vehicles	-	458,333	(458,333)	-100.00%
Insurance	16,805	48,125	(31,320)	-65.08%
MV Administration Levy	17,789	16,667	1,123	6.74%
Fuel	399,849	416,667	(16,818)	-4.04%
Licence	7,206	10,542	(3,336)	-31.64%
Repairs and Maintenance	82,309	125,000	(42,691)	-34.15%
Tyres	49,270	52,500	(3,230)	-6.15%
<b>TOTAL</b>	<b>573,228</b>	<b>1,127,833</b>	<b>(554,605)</b>	<b>-49.17%</b>

**Motor Vehicles - Utilization Statistics:**

Council operates a pool of 22 vehicles as part of its routine activities.

The following vehicles have been acquired to replace the disposed vehicles:

1. Chevrolet Trailblazer registration number CGR 575 NC
2. Isuzu KB 250 Bakkie registration number CGR 572 NC
3. Isuzu KB 250 Bakkie registration number CGR 576 NC
4. Isuzu Double Cab Bakkie registration number CGR 572 NC

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

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Previous Km Reading	Current Km Reading	April Utility
1	Citi Golf	Pool	2005	BSM 014 NC	105,000	30/04/2014	89,288	90,422	1,134
2	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	75,000	30/09/2013	71,801	74,695	2,894
3	Chevrolet Opel Corsa	Disaster Management	2010	CBY 227 NC	60,000	30/09/2013	37,394	38,560	1,166
4	Chevrolet Captiva	Pool	2011	CDM 296 NC	45,000	30/11/2013	39,846	40,282	436
5	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	180,000	31/07/2013	168,446	169,838	1,392
6	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	180,000	30/04/2014	165,121	166,980	1,859
7	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	120,000	30/04/2014	112,075	112,285	210
8	Toyota Corolla	Pool	2009	BZP 439 NC	105,000	30/09/2013	93,965	95,848	1,883
9	Toyota Corolla	Pool	2009	BZP 440 NC	105,000	30/09/2013	79,116	81,374	2,258
10	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	15,000	31/12/2013	2,642	3,234	592
11	Isuzu KB 250	Housing	2013	CGR 572 NC	15,000	31/12/2013	2,613	3,473	860
12	Isuzu KB 250	Housing	2013	CGR 576 NC	15000	31/12/2013	2,465	4,739	2,274
13	Hyundai HI	Tourism Centre	2013	CGY 587 NC	15000	31/01/2014	70	380	310
14	Isuzu 2.4	Housing	2009	CBD 761 NC	90000	29/02/2013	79,575	81,041	1,466
15	Toyota Corolla	Pool	2008	BXL 799 NC	150000	29/02/2013	137,303	139,747	2,444
16	Nissan LDV	Community Development	2006	BVC 831 NC	135000	31/07/2013	123,639	124,559	920
17	Ford Bantam	Finance	2004	BRD 836 NC	90000	31/01/2014	83,029	83,347	318
18	Toyota Hilux	PMU	2004	BRF 837 NC	130000	29/02/2013	126,291	126,980	689
19	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	30000	30/09/2013	19,217	20,104	887
20	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	30000	30/09/2013	19,316	20,224	908
21	Isuzu D/Cab	Pool	2013	CGR 974 NC	15000	31/12/2013	3,571	4,759	1,188
22	Audi Q7	Council	2013	FBDM 1 NC	30000	31/12/2013	21071	28191	7,120
<b>UTILITY FOR APRIL 2013 - FULL FLEET</b>									<b>33,208</b>

**Motor Vehicle Damage Report:**

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.

The left front bumper of Toyota Corolla registration number BZP 439 NC bumped into a fence, the incident has been report to the asset management unit.

The right side mirror of Isuzu bakkie registration number BRF 837 NC was damaged, the incident has been report to the asset management unit.

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

(M) **ZM Bogatsu**  
**Municipal Manager: Frances Baard District Municipality**

Signature



Date

14 May 2013