

# THABAZIMBI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 August 2013

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## **PART 1: THE MONTHLY REPORT**

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The purpose of this report is to adhere to the requirements of the legislation and regulations as quoted below.

**a. Section 71. (1)** of the MFMA, stipulates 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 provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) *Actual* revenue, per revenue source;
- (b) Actual borrowings;
- (c) Actual expenditure, per vote;
- (d) Actual capital expenditure, per vote;
- (e) The amount of any allocations received;
- (f) Actual expenditure on those allocations, excluding expenditure on—
  - (i) Its share of the local government equitable share; and
  - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) When necessary, an explanation of—
  - (i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
  - (ii) Any material variances from the service delivery and budget implementation plan; and
  - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

**b. Section 66** of the MFMA, stipulates further that :

The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) Salaries and wages;
- (b) Contributions for pensions and medical aid;
- (c) Travel, motor car, accommodation, subsistence and other allowances;
- (d) Housing benefits and allowances;
- (e) Overtime payments;
- (f) Loans and advances; and
- (g) Any other type of benefit or allowance related to staff.

**c. Deviation from and ratification of minor breaches of procurement processes** : Regulation 36 (2) of the Supply Chain Management Regulations per Government Gazette, Notice number 27636, dated 30 May 2005 stipulates that :

The accounting officer must record the reasons for any deviations in terms of sub-regulation 1(a) and (b) and report them to the next meeting of the council and include as a note to the financial statements

## 1. **Tabling of the Monthly Budget Statements**

Regulation 29 of the Budget Regulations per Government Gazette, Notice number 31804, dated 23 January 2009 stipulates that:

The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in schedule C.

## 2. **Publication of the Monthly Budget Statements**

Regulation 30 of the Budget Regulations per Government Gazette, Notice number 31804(read with Section 71, MFMA), dated 23 January 2009 stipulates that:

- (1) The monthly budget statement of a municipality must be placed on the municipality's website;
- (2) The municipal manager must publish on the municipal website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including–
  - (a) Summaries of the monthly budget statements in alternate languages predominant in the community; and
  - (b) Information relevant to each ward in the municipality.

## 3. **Reports attached:**

Table 1 Monthly Budget Statement – Summary;  
Table 2 Monthly Budget Statement – Financial Performance per standard classification;  
Table 3 Monthly Budget Statement – Financial Performance (Revenue and Expenditure by vote);  
Table 4 Monthly Budget Statement – Financial Performance (Revenue and Expenditure by source);  
Table 5 Monthly Budget Statement – Capital Expenditure (municipal vote; standard classification and funding);  
Table 6 Monthly Budget Statements – Financial Position;  
Table 7 Monthly Budget Statements – Cash Flow;

## 4. **Supporting tables :**

Table 8: Material variance explanations;  
Table 9: Performance Indicators;  
Table 10: Debtors age analysis;  
Table 11: Creditors age analysis;  
Table 12: Investment portfolio;  
Table 13: Transfers and Grants received;  
Table 14: Transfers and Grants expenditure;  
Table 15: Councilor and staff benefits;  
Table 17: Capital expenditure trend  
Table 18: Capital expenditure on new assets by asset class  
Table 19: Expenditure on repairs by asset class  
Table 20: Deviations from supply chain policy

**5. Deviation from and ratification of minor breaches of procurement process**

The deviations from, and ratification of minor breaches of the procurement process for the month of August 2013 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Regulations and Policy is herewith attached.

**RECOMMENDATION**

**It is recommended that the council:**

1. takes note of the monthly budget statements as reported by the mayor under Table C 1 to 7 and the supporting tables SC 1 to 13;
2. approves the remedial and corrective steps as recommended under Supporting Table SC 1 to be implemented with immediate effect; and
3. Takes note of the explanations and ratify the deviations from the procurement process in terms of subparagraph 36(1) (a) and (b) of the Supply Chain Management Regulations; as detailed on Table 20.
4. takes note that each departmental head were informed of the budget statement applicable to their department and that they were instructed to exercise more effective control over the authorization and payment of all expenditure in their departments;

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**Adv ME Ntsoane** (*Accounting Officer of Thabazimbi Local Municipality*)  
**2013**

**DATE:** \_\_\_\_ / \_\_\_\_ /

## EXECUTIVE SUMMARY

### Table 1 MBRR C1 Quarterly Budget Statement Summary – M02 August 2013

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	14,721	23,658	23,658	1,377	2,753	2,942	(188)	-6%	23,658
Service charges	130,105	133,288	133,288	11,006	20,833	22,215	(1,382)	-6%	133,288
Investment revenue	185	45	45	2	3	5	(2)	-41%	4,600
Transfers recognised - operational	56,514	67,686	67,686	1,392	15,389	15,389	-		67,686
Other own revenue	11,124	16,706	16,706	905	2,027	2,334	(307)	-13%	16,706
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>212,649</b>	<b>241,383</b>	<b>241,383</b>	<b>14,681</b>	<b>41,005</b>	<b>42,884</b>	<b>(1,879)</b>	<b>-4%</b>	<b>245,938</b>
Employee costs	76,944	82,900	82,900	7,613	14,923	13,817	1,106	8%	82,900
Remuneration of Councillors	6,516	6,933	6,933	567	1,115	1,156	(40)	-3%	6,933
Depreciation & asset impairment	7	16,123	16,123	-	-	2,687	(2,687)	-100%	16,123
Finance charges	1,015	3,500	3,500	0	30	53	(23)	-43%	3,500
Materials and bulk purchases	56,741	58,803	58,803	3,044	3,044	3,800	(757)	-20%	58,803
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	56,794	52,740	52,740	2,356	3,567	3,990	(423)	-11%	52,740
<b>Total Expenditure</b>	<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>13,580</b>	<b>22,679</b>	<b>25,503</b>	<b>(2,824)</b>	<b>-11%</b>	<b>220,999</b>
<b>Surplus/(Deficit)</b>	<b>14,632</b>	<b>20,384</b>	<b>20,384</b>	<b>1,101</b>	<b>18,325</b>	<b>17,381</b>	<b>945</b>	<b>5%</b>	<b>24,939</b>
Transfers recognised - capital	38,834	40,019	40,019	-	12,776	12,776	-		40,019
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>	<b>945</b>	<b>3%</b>	<b>64,958</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>	<b>945</b>	<b>3%</b>	<b>64,958</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	<b>-</b>		<b>57,029</b>
Capital transfers recognised	24,074	40,019	40,019	3,356	3,356	3,356	-		40,019
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	2,374	17,010	17,010	-	-	-	-		17,010
<b>Total sources of capital funds</b>	<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	<b>-</b>		<b>57,029</b>
<b>Financial position</b>									
Total current assets	59,451	58,423	58,423		161,605				58,423
Total non current assets	105,231	1,639,682	1,639,682		1,345,371				1,639,682
Total current liabilities	95,502	68,855	68,855		84,030				68,855
Total non current liabilities	31,540	37,362	37,362		116,959				37,362
<b>Community wealth/Equity</b>	<b>37,641</b>	<b>1,591,887</b>	<b>1,591,887</b>		<b>1,305,987</b>				<b>1,591,887</b>
<b>Cash flows</b>									
Net cash from (used) operating	21,759	50,036	50,036	(3,563)	15,638	10,775	4,863	45%	50,036
Net cash from (used) investing	(19,742)	(50,601)	(50,601)	(8,530)	(8,530)	(4,217)	(4,313)	102%	(50,601)
Net cash from (used) financing	(670)	9,998	9,998	(561)	(561)	833	(1,395)	-167%	9,998
<b>Cash/cash equivalents at the month/year end</b>	<b>4,319</b>	<b>10,788</b>	<b>13,448</b>	<b>-</b>	<b>8,211</b>	<b>8,746</b>	<b>(535)</b>	<b>-6%</b>	<b>11,097</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 Income Source	14,476	6,155	4,010	4,043	3,218	115,098	-	-	147,000
<b>Creditors Age Analysis</b>									
Total Creditors	22,295	4,809	23,131	219	19,830	-	-	7,961	78,245

This summary is based on financial information available at the time of preparation and is unaudited. The table above only shows summarized data; details are depicted on the Tables 1 – 7 as well as supporting tables that follow.

Total operating revenue achieved to date amounts to R41 million against a target of R43 million. This is equivalent to an underachievement of R1.8 million or 4%. Expenditure incurred year to date amounts R23 million excluding capital expenditure. A total percentage saving of approximately 11% results in an operating surplus of R18 million. However it must be noted that this is before incorporating expenditure on all of our accounting estimates ie depreciation, provisions for long service award, post employment benefit and increase in receivables provision for impairment.

Capital receipts received to date amounts to R12.8 million which is as per the National Treasury payment schedule for 2013/14 financial year. The total spending on MIG funds in the 2012/13 financial year was 100% inclusive of committed funds and rolled-over funds from 2011/12 financial year; hence no application of MIG roll-overs was necessary into 2013/14 year end.

Debtors book remain very high as a result of balances accumulated from prior years. An impairment provision was raised at the end of June 2013 but no bad debts have been written off. There is, however, need to consider writing off some of these debts as it is highly unlikely that any recoveries will materialize. This includes approximately R25 million debt for services provided to the Municipal offices over the past years. Efforts are being made with the assistance of COGHSTA to try and recover all sector department debts and Government debts.

Details of the variances shown on the table above as well as tables that follow are explained in Table 8 on page 16.

#### **Deviation from and ratification of minor breaches of procurement process**

The deviations from, and ratification of minor breaches of the procurement process for the period to August 2013 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Regulations and Policy is herewith attached in Table 20 in this report.



## MONTHLY BUDGET STATEMENT TABLES

The table below shows monthly financial performance, by revenue source and expenditure item, for the period ended 31 August 2013.

**Table 2 MBRR C2 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M02 August 2013**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>75,953</b>	<b>100,362</b>	<b>100,362</b>	<b>3,145</b>	<b>19,509</b>	<b>18,666</b>	843	5%	<b>100,362</b>
Executive and council		70,024	94,477	94,477	2,267	17,582	17,268	315	2%	94,477
Budget and treasury office		5,697	3,646	3,646	781	1,803	976	827	85%	3,646
Corporate services		232	2,238	2,238	97	124	423	(299)	-71%	2,238
<i><b>Community and public safety</b></i>		<b>4,807</b>	<b>5,235</b>	<b>5,235</b>	<b>84</b>	<b>196</b>	<b>1,617</b>	(1,421)	-88%	<b>5,235</b>
Community and social services		224	675	675	18	35	58	(23)	-39%	675
Sport and recreation		-	-	-	-	-	1	(1)	-100%	-
Public safety		4,583	4,560	4,560	66	161	1,558	(1,398)	-90%	4,560
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>38,608</b>	<b>2,499</b>	<b>2,499</b>	<b>36</b>	<b>61</b>	<b>61</b>	-	-	<b>2,499</b>
Planning and development		683	2,499	2,499	36	61	61	-	-	2,499
Road transport		37,925	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>132,114</b>	<b>133,288</b>	<b>133,288</b>	<b>11,017</b>	<b>20,833</b>	<b>22,134</b>	(1,301)	-6%	<b>133,288</b>
Electricity		51,335	53,184	53,184	4,107	9,616	9,864	(248)	-3%	53,184
Water		61,789	57,104	57,104	5,127	7,668	8,517	(849)	-10%	57,104
Waste water management		10,823	13,612	13,612	1,054	2,090	2,188	(98)	-4%	13,612
Waste management		8,167	9,388	9,388	730	1,459	1,565	(106)	-7%	9,388
<i><b>Other</b></i>	4	-	<b>40,019</b>	<b>40,019</b>	<b>400</b>	<b>13,182</b>	<b>13,182</b>	-	-	<b>40,019</b>
<b>Total Revenue - Standard</b>	2	<b>251,483</b>	<b>281,402</b>	<b>281,402</b>	<b>14,681</b>	<b>53,781</b>	<b>55,660</b>	(1,879)	-3%	<b>281,402</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>57,980</b>	<b>63,898</b>	<b>63,898</b>	<b>5,727</b>	<b>9,741</b>	<b>9,269</b>	472	5%	<b>63,898</b>
Executive and council		38,098	22,688	22,688	2,462	4,081	3,448	634	18%	22,688
Budget and treasury office		3,693	20,165	20,165	1,191	2,514	2,514	-	-	20,165
Corporate services		16,189	21,045	21,045	2,073	3,145	3,307	(161)	-5%	21,045
<i><b>Community and public safety</b></i>		<b>14,445</b>	<b>17,590</b>	<b>17,590</b>	<b>1,444</b>	<b>2,781</b>	<b>3,703</b>	(922)	-25%	<b>17,590</b>
Community and social services		2,453	5,013	5,013	294	595	999	(404)	-40%	5,013
Sport and recreation		3,727	1,946	1,946	460	825	906	(81)	-9%	1,946
Public safety		8,265	10,631	10,631	690	1,361	1,798	(437)	-24%	10,631
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>36,084</b>	<b>36,143</b>	<b>36,143</b>	<b>1,814</b>	<b>3,629</b>	<b>4,375</b>	(746)	-17%	<b>36,143</b>
Planning and development		4,795	6,166	6,166	372	694	915	(221)	-24%	6,166
Road transport		30,953	29,977	29,977	1,417	2,885	3,330	(445)	-13%	29,977
Environmental protection		336	-	-	25	50	130	(80)	-61%	-
<i><b>Trading services</b></i>		<b>89,508</b>	<b>103,368</b>	<b>103,368</b>	<b>4,595</b>	<b>6,528</b>	<b>8,156</b>	(1,628)	-20%	<b>103,368</b>
Electricity		40,629	48,742	48,742	1,811	2,296	2,542	(246)	-10%	48,742
Water		33,302	34,478	34,478	2,100	2,742	3,094	(353)	-11%	34,478
Waste water management		8,205	7,799	7,799	206	454	1,104	(650)	-59%	7,799
Waste management		7,372	12,349	12,349	479	1,036	1,416	(380)	-27%	12,349
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>13,580</b>	<b>22,679</b>	<b>25,503</b>	(2,824)	-11%	<b>220,999</b>
<b>Surplus/ (Deficit) for the year</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>	<b>945</b>	<b>3%</b>	<b>60,403</b>

The above table shows financial performance for the period ended 31 August 2013 by standard classification. Details and explanations of the variances reported are given on Table 8 that follows.

Below is a table showing financial performance for the period ended 31 August 2013 categorised by municipal vote. Details of the variances indicated are given on Table 8 that follows.

**Table 3 MBRR C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August 2013**

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - 100 Political Office Bearers		70,024	88,363	88,363	2,267	17,582	17,268	315	1.8%	88,363
Vote 2 - 200 Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - 300 Budget & Treasury		5,697	5,853	5,853	781	1,803	1,976	(173)	-8.8%	5,853
Vote 4 - 400 Corporate Services		420	2,238	2,238	97	124	423	(299)	-70.6%	2,238
Vote 5 - 500 Planning and Development		683	2,499	2,499	36	61	61	-	-	2,499
Vote 6 - 600 Community Services		12,787	19,016	19,016	814	1,655	2,182	(527)	-24.2%	19,016
Vote 7 - 700 Technical Services		161,872	163,434	163,434	10,687	32,556	33,751	(1,195)	-3.5%	163,434
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>251,483</b>	<b>281,402</b>	<b>281,402</b>	<b>14,681</b>	<b>53,781</b>	<b>55,660</b>	<b>(1,879)</b>	<b>-3.4%</b>	<b>281,402</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - 100 Political Office Bearers		18,339	14,589	14,589	1,630	2,720	2,432	289	11.9%	14,589
Vote 2 - 200 Municipal Manager		3,694	6,097	6,097	833	1,361	1,016	345	33.9%	6,097
Vote 3 - 300 Budget & Treasury		23,983	12,162	12,162	1,191	2,514	2,027	487	24.0%	12,162
Vote 4 - 400 Corporate Services		16,189	19,839	19,839	2,073	3,145	3,307	(161)	-4.9%	19,839
Vote 5 - 500 Planning and Development		5,131	6,273	6,273	397	744	1,045	(301)	-28.8%	6,273
Vote 6 - 600 Community Services		21,817	32,092	32,092	1,923	3,817	5,349	(1,531)	-28.6%	32,092
Vote 7 - 700 Technical Services		108,864	129,947	129,947	5,534	8,377	10,328	(1,951)	-18.9%	129,947
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>13,580</b>	<b>22,679</b>	<b>25,503</b>	<b>(2,824)</b>	<b>-11.1%</b>	<b>220,999</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>	<b>945</b>	<b>3.1%</b>	<b>60,403</b>

An aggregate negative variance of 4% is largely contributed by an underachievement in basic services, however due to the seasonal demands of our services; we anticipate the trend to even out after the full calendar circle.

Overall, there are general savings of 11.1% on operating expenditure over the four quarters, it is worth noting that some of accounting estimates such as GRAP 25 provisions and Debt impairment and write off are subject to the necessary reviews and approvals and are not part of this report.

**Table 4 MBRR C4 Monthly Budget Statement - Financial Performance (standard classification) – M02 August 2013**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		14,721	23,650	23,650	1,377	2,753	2,942	(188)	-6%	23,650
Property rates - penalties & collection charges		-	8	8	-	-	-	-	-	8
Service charges - electricity revenue		49,656	53,184	53,184	4,107	9,616	9,864	(248)	-3%	53,184
Service charges - water revenue		61,720	57,104	57,104	5,127	7,668	8,517	(849)	-10%	57,104
Service charges - sanitation revenue		10,786	13,612	13,612	1,054	2,090	2,269	(179)	-8%	13,612
Service charges - refuse revenue		7,944	9,388	9,388	719	1,459	1,565	(106)	-7%	9,388
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		215	750	750	35	64	64	-	-	750
Interest earned - external investments		185	45	45	2	3	5	(2)	-41%	45
Interest earned - outstanding debtors		4,678	4,555	4,555	866	1,828	1,759	69	4%	4,555
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1,078	1,026	1,026	21	35	71	(36)	-50%	1,026
Licences and permits		2,486	1,889	1,889	4	16	15	1	8%	1,889
Agency services		540	1,908	1,908	-	-	318	(318)	-100%	1,908
Transfers recognised - operational		56,514	67,686	67,686	1,392	15,389	15,389	-	-	67,686
Other revenue		1,947	6,579	6,579	(22)	84	107	(24)	-22%	6,579
Gains on disposal of PPE		180	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>212,649</b>	<b>241,383</b>	<b>241,383</b>	<b>14,681</b>	<b>41,005</b>	<b>42,884</b>	<b>(1,879)</b>	<b>-4%</b>	<b>241,383</b>
<b>Expenditure By Type</b>										
Employee related costs		76,944	82,900	82,900	7,613	14,923	13,817	1,106	8%	82,900
Remuneration of councillors		6,516	6,933	6,933	567	1,115	1,156	(40)	-3%	6,933
Debt impairment		-	2,000	2,000	-	-	333	(333)	-100%	2,000
Depreciation & asset impairment		7	16,123	16,123	-	-	2,687	(2,687)	-100%	16,123
Finance charges		1,015	3,500	3,500	0	30	53	(23)	-43%	3,500
Bulk purchases		56,741	58,803	58,803	3,044	3,044	3,800	(757)	-20%	58,803
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		17,763	8,893	8,893	53	76	82	(6)	-8%	8,893
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		39,031	41,847	41,847	2,304	3,491	3,575	(83)	-2%	41,847
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>13,580</b>	<b>22,679</b>	<b>25,503</b>	<b>(2,824)</b>	<b>-11%</b>	<b>220,999</b>
<b>Surplus/(Deficit)</b>		<b>14,632</b>	<b>20,384</b>	<b>20,384</b>	<b>1,101</b>	<b>18,325</b>	<b>17,381</b>	<b>945</b>	<b>0</b>	<b>20,384</b>
Transfers recognised - capital		38,834	40,019	40,019	-	12,776	12,776	-	-	40,019
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>			<b>60,403</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>			<b>60,403</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>			<b>60,403</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>1,101</b>	<b>31,101</b>	<b>30,157</b>			<b>60,403</b>

Overall, the insignificant magnitudes of variances for both revenue and expenditure are expected, mainly due to the seasonal demand for basic services, we expect the trend to be compensated and even out after the full calendar circle.

**Table 5 MBRR C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- M02 August 2013**

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - 100 Political Office Bearers		-	-	-	-	-	-	-	-	-
Vote 2 - 200 Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - 300 Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - 400 Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - 500 Planning and Development		-	-	-	-	-	-	-	-	-
Vote 6 - 600 Community Services		-	-	-	-	-	-	-	-	-
Vote 7 - 700 Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - 100 Political Office Bearers		-	-	-	-	-	-	-	-	-
Vote 2 - 200 Municipal Manager		-	100	100	-	-	-	-	-	100
Vote 3 - 300 Budget & Treasury		-	2,500	2,500	-	-	-	-	-	2,500
Vote 4 - 400 Corporate Services		2,374	8,450	8,450	273	273	273	-	-	8,450
Vote 5 - 500 Planning and Development		-	-	-	-	-	-	-	-	-
Vote 6 - 600 Community Services		209	8,160	8,160	-	-	-	-	-	8,160
Vote 7 - 700 Technical Services		23,865	37,819	37,819	3,083	3,083	3,083	-	-	37,819
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	26,448	57,029	57,029	3,356	3,356	3,356	-	-	57,029
<b>Total Capital Expenditure</b>		<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	-	-	<b>57,029</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>2,374</b>	<b>11,050</b>	<b>11,050</b>	<b>273</b>	<b>273</b>	<b>273</b>	-	-	<b>11,050</b>
Executive and council		-	100	100	-	-	-	-	-	100
Budget and treasury office		-	2,500	2,500	-	-	-	-	-	2,500
Corporate services		2,374	8,450	8,450	273	273	273	-	-	8,450
<b>Community and public safety</b>		<b>209</b>	<b>6,160</b>	<b>6,160</b>	-	-	-	-	-	<b>6,160</b>
Community and social services		209	2,100	2,100	-	-	-	-	-	2,100
Sport and recreation		-	4,000	4,000	-	-	-	-	-	4,000
Public safety		-	60	60	-	-	-	-	-	60
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>6,944</b>	<b>1,819</b>	<b>1,819</b>	-	-	-	-	-	<b>1,819</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6,944	1,819	1,819	-	-	-	-	-	1,819
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>16,921</b>	<b>38,000</b>	<b>38,000</b>	<b>3,083</b>	<b>3,083</b>	<b>3,083</b>	-	-	<b>38,000</b>
Electricity		1,623	1,500	1,500	-	-	-	-	-	1,500
Water		-	-	-	-	-	-	-	-	-
Waste water management		15,298	34,500	34,500	3,083	3,083	3,083	-	-	34,500
Waste management		-	2,000	2,000	-	-	-	-	-	2,000
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	-	-	<b>57,029</b>
<b>Funded by:</b>										
National Government		24,074	40,019	40,019	3,356	3,356	3,356	-	-	40,019
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>24,074</b>	<b>40,019</b>	<b>40,019</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	-	-	<b>40,019</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		2,374	17,010	17,010	-	-	-	-	-	17,010
<b>Total Capital Funding</b>		<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>	<b>3,356</b>	<b>3,356</b>	-	-	<b>57,029</b>

Overall spending on MIG, capital projects is currently at R3.3million as MIG funds were only received during the last week of July 2013, thus regular spending is expected in second and third qtr representing work certified.

**Table 6 MBRR C 6: Financial Position as at 31 August 2013**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5,628	5,441	5,441	8,211	5,441
Call investment deposits		221	2,625	2,625	2,819	2,625
Consumer debtors		50,462	47,000	47,000	147,000	47,000
Other debtors		1,342	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		1,798	3,357	3,357	3,575	3,357
<b>Total current assets</b>		<b>59,451</b>	<b>58,423</b>	<b>58,423</b>	<b>161,605</b>	<b>58,423</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		0	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		105,127	1,639,682	1,639,682	1,345,371	1,639,682
Agricultural		0	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		104	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>105,231</b>	<b>1,639,682</b>	<b>1,639,682</b>	<b>1,345,371</b>	<b>1,639,682</b>
<b>TOTAL ASSETS</b>		<b>164,682</b>	<b>1,698,105</b>	<b>1,698,105</b>	<b>1,506,976</b>	<b>1,698,105</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3,233	3,348	3,348	3,402	3,348
Trade and other payables		78,319	21,049	21,049	78,245	21,049
Provisions		13,950	44,458	44,458	2,383	44,458
<b>Total current liabilities</b>		<b>95,502</b>	<b>68,855</b>	<b>68,855</b>	<b>84,030</b>	<b>68,855</b>
<b>Non current liabilities</b>						
Borrowing		6,499	5,840	5,840	7,686	5,840
Provisions		25,041	31,523	31,523	109,273	31,523
<b>Total non current liabilities</b>		<b>31,540</b>	<b>37,362</b>	<b>37,362</b>	<b>116,959</b>	<b>37,362</b>
<b>TOTAL LIABILITIES</b>		<b>127,041</b>	<b>106,218</b>	<b>106,218</b>	<b>200,989</b>	<b>106,218</b>
<b>NET ASSETS</b>	2	<b>37,641</b>	<b>1,591,887</b>	<b>1,591,887</b>	<b>1,305,987</b>	<b>1,591,887</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		37,641	1,591,887	1,591,887	1,305,987	1,591,887
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>37,641</b>	<b>1,591,887</b>	<b>1,591,887</b>	<b>1,305,987</b>	<b>1,591,887</b>

The balance sheet size has minor fluctuations in assets and liabilities components compared to prior year unaudited outcome. The increase in the net community wealth is mainly because of the revaluation of all

Municipal assets as required by GRAP 17, the subsequent revaluation surplus (Accumulated Surplus) also saw our asset based reserves increasing by the same magnitude.

Receivables have relatively increased due to low collection rates which average approximately 60%. This has a direct knock-on effect on our efficiency to service our creditors.

**Table 7 MBRR C7 Monthly Budget Statement - Cash Flow – M02 August 2013**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		120,756	150,825	150,825	9,582	15,954	16,589	(635)	-4%	150,825
Government - operating		55,801	63,569	63,569	1,392	15,389	15,389	-		63,569
Government - capital		23,685	40,019	40,019	-	12,776	12,776	-		40,019
Interest		228	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(174,670)	(203,375)	(203,375)	(14,537)	(28,451)	(33,896)	(5,445)	16%	(203,375)
Finance charges		(4,041)	(1,002)	(1,002)	(0)	(30)	(84)	(53)	64%	(1,002)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>21,759</b>	<b>50,036</b>	<b>50,036</b>	<b>(3,563)</b>	<b>15,638</b>	<b>10,775</b>	<b>4,863</b>	<b>45%</b>	<b>50,036</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		180	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		310	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	6,428	6,428	-	-	536	(536)	-100%	6,428
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(20,232)	(57,029)	(57,029)	(8,530)	(8,530)	(4,752)	3,778	-79%	(57,029)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(19,742)</b>	<b>(50,601)</b>	<b>(50,601)</b>	<b>(8,530)</b>	<b>(8,530)</b>	<b>(4,217)</b>	<b>4,313</b>	<b>-102%</b>	<b>(50,601)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		498	15,000	15,000	-	-	1,250	(1,250)	-100%	15,000
Increase (decrease) in consumer deposits		128	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(1,297)	(5,002)	(5,002)	(561)	(561)	(417)	145	-35%	(5,002)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(670)</b>	<b>9,998</b>	<b>9,998</b>	<b>(561)</b>	<b>(561)</b>	<b>833</b>	<b>1,395</b>	<b>167%</b>	<b>9,998</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>1,347</b>	<b>9,433</b>	<b>9,433</b>	<b>(12,655)</b>	<b>6,547</b>	<b>7,391</b>			<b>9,433</b>
Cash/cash equivalents at beginning:		2,972	1,355	4,015		1,664	1,355			1,664
Cash/cash equivalents at month/year end:		4,319	10,788	13,448		8,211	8,746			11,097

The Municipality's cash flow position is fairly healthy; however continuous efforts to improve the revenue collection rate and to broaden revenue streams through implementation of revenue enhancement plans needs to be pursued.

**PART 2 – SUPPORTING DOCUMENTATION**

**Table 8 MBRR SC1 Monthly Budget Statement – Material variances explanations – M02 August 2013**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
<i>Basic Services</i>		<i>The variances noted on basic services after one month of reporting are considered insignificant and merely represent the seasonal demand of the Municipal services from spring, summer and winter and a clearer trend will be analyzed over time.</i>	<i>None needed, performance is as forecasted.</i>
<i>Grants</i>		<i>Grants from National treasury were received as anticipated and communicated through the NT payment schedule for 2013/14.</i>	<i>None needed.</i>
<b>Expenditure By Type</b>			
<i>Accounting estimates</i>		<i>These were not incorporated into the report for July as the final reports were not yet received from the valuers.</i>	<i>None needed.</i>
<i>Other expenditure</i>		<i>There is general saving on expenditure due to effective expenditure management.</i>	<i>None needed.</i>
<b>Capital Expenditure</b>			
<i>All</i>		<i>Our 2013/14 allocation of MIG was received during the last week of the month of July and we expect spending to improve during the second and third qtr.</i>	

**Table 9 MBRR SC2 Monthly Budget Statement - performance indicators - M02 August 2013**

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.1%	8.9%	8.9%	0.1%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		225.3%	1.7%	1.7%	6.6%	1.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	62.3%	84.8%	84.8%	192.3%	84.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		6.1%	11.7%	11.7%	13.1%	11.7%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		24.4%	19.5%	19.5%	358.5%	19.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		60.0%	95.0%		45.0%	80.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	22.0%	30.0%	22.0%	22.0%	22.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	10.0%	10.0%	30.0%	30.0%	30.0%
Employee costs	Employee costs/Total Revenue - capital revenue		36.2%	34.3%	34.3%	36.4%	34.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.5%	8.1%	8.1%	0.1%	4.3%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



## **Explanations of significant statistics**

### *Borrowing management*

Borrowing levels remain low, even lower than prior audited year, although expected to rise if the plans to acquire vehicles on vehicle finance proceed. Capital charges refers to total installment to repay loans (comprising of capital and interest portions) and this remains a very small proportion of total operating expenditure to date.

### *Safety of capital*

Municipal reserves remain greater than the liabilities as indicated by the low gearing level of only 5.6%. However the high level of unpaid creditors remains a threat to the overall debt to equity ratio. If compliance with section 65(2)(e) of MFMA is observed, this ratio could be managed within the acceptable range.

### *Liquidity*

The statistics indicate that the current assets are sufficient to cover current liabilities with more than the recommended (2;1 times). However it is important to note that if reconciling items are pushed through the cash book, this ratio may deteriorate. Also note that an increase in gross debtors to date has also contributed to the healthy liquidity, which may technically be doubtful.

### *Revenue management*

The municipality is not doing very well in this particular aspect because of two main issues namely;

- The accounting system in use (prior to February 2012) did not allow filtering and categorizing receipts per revenue source. This implies accuracy of reported figures on this financial indicator maybe compromised.
- The debtors' collection itself is generally low with debtors dating back from a decade ago. Approximately R88 million of the R142million of gross debtors' book is more than 12 months old. This reduces the overall revenue collection rate to approximately 60%.

### *Creditors' management*

The creditors' efficiency rate of 45% is below budget figures of 95% and efforts need to be put in place to comply with the MFMA as regards payment of creditors. This of course depends on revenue collection which is considered low as mentioned under revenue management above.

### *Water and electricity losses*

No accurate figures have been reported in this category as it is currently difficult to record losses. There are no meters that record units of either utility purchased and distributions. Figures reported in table 9 above are estimates based on invoices paid to utility providers as well as municipal billing system.

**Table 10MBRRSC 3: Debtors age analysis**

Description	NT Code	Budget Year 2013/14									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,304	2,055	1,570	984	1,003	42,417	-	-	53,332	44,403		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,402	1,254	404	272	409	5,061	-	-	11,801	5,741		
Receivables from Non-exchange Transactions - Property Rates	1400	1,354	711	320	1,185	239	7,640	-	-	11,448	9,064		
Receivables from Exchange Transactions - Waste Water Management	1500	1,010	514	409	371	348	9,428	-	-	12,081	10,147		
Receivables from Exchange Transactions - Waste Management	1600	662	337	270	253	237	6,936	-	-	8,694	7,425		
Receivables from Exchange Transactions - Property Rental Debtors	1700	27	11	11	9	8	2,238	-	-	2,305	2,256		
Interest on Arrear Debtor Accounts	1810	872	861	813	794	776	8,205	-	-	12,322	9,775		
Other	1820	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1900	845	411	213	175	199	33,174	-	-	35,017	33,548		
<b>Total By Income Source</b>	<b>2000</b>	<b>14,476</b>	<b>6,155</b>	<b>4,010</b>	<b>4,043</b>	<b>3,218</b>	<b>115,098</b>	<b>-</b>	<b>-</b>	<b>147,000</b>	<b>122,359</b>	<b>-</b>	<b>-</b>
<b>2012/13 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	504	160	288	132	76	7,650	-	-	8,810	7,858		
Commercial	2300	4,170	600	291	320	443	6,867	-	-	12,691	7,631		
Households	2400	6,590	4,265	2,484	2,550	2,203	70,389	-	-	88,480	75,142		
Other	2500	3,213	1,129	948	1,041	495	30,192	-	-	37,019	31,728		
<b>Total By Customer Group</b>	<b>2600</b>	<b>14,476</b>	<b>6,155</b>	<b>4,010</b>	<b>4,043</b>	<b>3,218</b>	<b>115,098</b>	<b>-</b>	<b>-</b>	<b>147,000</b>	<b>122,359</b>	<b>-</b>	<b>-</b>

The debtors' balance above is a gross amount. An impairment provision has already been raised that has reduced the debtors balance significantly, following a recommendation by the Auditor General of South Africa.

**Table 11 MBRR SC4 Monthly Budget Statement - aged creditors – M02 August 2013**

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	5,547	1,882	741	-	-	-	-	-	-	8,170	-
Bulk Water	0200	2,084	1,339	1,025	-	-	-	-	-	-	4,449	-
PAYE deductions	0300	894	-	-	-	-	-	-	-	-	894	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13,762	1,589	21,364	219	19,830	-	-	7,961	64,725	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	8	-	-	-	-	-	-	-	8	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>22,295</b>	<b>4,809</b>	<b>23,131</b>	<b>219</b>	<b>19,830</b>	<b>-</b>	<b>-</b>	<b>7,961</b>	<b>78,245</b>	<b>-</b>	

**Table 12 MBRR SC5 Monthly Budget Statement - investment portfolio – M02 August 2013**

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
<b>R thousands</b>									
<b>Municipality</b>									
ABSA Investment		1 Month	Fixed deposit	-	-	0.0%	162	3	165
Sanlam Investment		1 Month	Unit trusts	-	-	0.0%	26	1	26
Sanlam Investment		1 Month	Unit trusts	-	-	0.0%	42	1	43
Old Mutual Investment		1 Month	Unit trusts	-	-	0.0%	2,567	17	2,584
<b>Municipality sub-total</b>					<b>-</b>		<b>2,797</b>	<b>21</b>	<b>2,818</b>

**Table 13 MBRR SC6 Monthly Budget Statement - transfers and grant receipts – M02 August 2013**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		55,658	63,569	63,569	1,290	15,229	15,229	-		63,569
Local Government Equitable Share		52,832	60,129	60,129	-	12,389	12,389	-		60,129
Finance Management		1,500	1,550	1,550	-	1,550	1,550			1,550
Municipal Systems Improvement		790	890	890	890	890	890			890
EPWP Incentive		536	1,000	1,000	400	400	400			1,000
		-	-	-	-	-	-			-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		945	4,117	4,117	102	160	686	(526)	-76.7%	4,117
Waterberg District Fire Subsidy		713	2,117	2,117	92	92	353	(261)	-74.0%	2,117
LG SETA		232	2,000	2,000	10	68	333	(265)	-79.5%	2,000
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	<b>56,603</b>	<b>67,686</b>	<b>67,686</b>	<b>1,392</b>	<b>15,389</b>	<b>15,915</b>	<b>(526)</b>	<b>-3.3%</b>	<b>67,686</b>
<b>Capital Transfers and Grants</b>										
National Government:		22,474	40,019	40,019	-	12,776	12,776	-		40,019
Municipal Infrastructure Grant (MIG)		22,474	40,019	40,019	-	12,776	12,776	-		40,019
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	<b>22,474</b>	<b>40,019</b>	<b>40,019</b>	<b>-</b>	<b>12,776</b>	<b>12,776</b>	<b>-</b>		<b>40,019</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>79,077</b>	<b>107,705</b>	<b>107,705</b>	<b>1,392</b>	<b>28,165</b>	<b>28,691</b>	<b>(526)</b>	<b>-1.8%</b>	<b>107,705</b>

All grants have been received as allocated in the 2013/14 Division of Revenue Act payment schedule.

**Table 14: Transfers and Grants expenditure;**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		55,658	63,569	63,569	760	13,253	13,041	212	1.6%	63,569
Local Government Equitable Share		52,832	60,129	60,129	-	12,389	12,389	-		60,129
Finance Management		1,500	1,550	1,550	80	183	103	80	77.6%	1,550
Municipal Systems Improvement		790	890	890	311	311	148	163	109.6%	890
EPWP Incentive		536	1,000	1,000	369	369	400	(31)	-7.7%	1,000
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		
<i>Waterberg District Fire Subsidy</i>								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
								-		
<i>[insert description]</i>								-		
<b>Total operating expenditure of Transfers and Grants:</b>		55,658	63,569	63,569	760	13,253	13,041	212	1.6%	63,569
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		57,301	40,019	40,019	3,356	3,356	3,356	-		40,019
Municipal Infrastructure Grant (MIG)		57,301	40,019	40,019	3,356	3,356	3,356	-		40,019
								-		
								-		
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
								-		
								-		
<b>Total capital expenditure of Transfers and Grants</b>		57,301	40,019	40,019	3,356	3,356	3,356	-		40,019
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		112,959	103,588	103,588	4,116	16,608	16,396	212	1.3%	103,588

**Table 15 MBRR SC8 Monthly Budget Statement – Councillors and Employee Benefits – M02 August 2013**

Summary of Employee and Councillor remuneration	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,098	4,373	4,373	361	696	729	(33)	-5%	4,373
Pension and UIF Contributions		252	530	530	47	94	88	5	6%	530
Medical Aid Contributions		121	302	302	7	13	50	(37)	-73%	302
Motor Vehicle Allowance		1,537	1,247	1,247	112	224	208	16	8%	1,247
Cellphone Allowance		303	289	289	16	38	48	(10)	-22%	289
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		207	193	193	25	51	32	19	58%	193
<b>Sub Total - Councillors</b>		<b>6,516</b>	<b>6,934</b>	<b>6,934</b>	<b>567</b>	<b>1,115</b>	<b>1,156</b>	<b>(40)</b>	<b>-3%</b>	<b>6,934</b>
<b>% increase</b>	4		<b>6.4%</b>	<b>6.4%</b>						<b>6.4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	4,608	5,576	5,576	691	1,424	929,409.33	495	53%	5,576
Pension and UIF Contributions		—	—	—	35	71	—	—	#DIV/0!	—
Medical Aid Contributions		21	—	—	11	26	—	26	#DIV/0!	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		928	1,000	1,000	86	172	166,666.70	5	3%	1,000
Cellphone Allowance		44	16	16	3	6	2,660.80	3	113%	16
Housing Allowances		—	—	—	1	2	—	2	#DIV/0!	—
Other benefits and allowances		41	59	59	129	241	9,847.06	231	2346%	59
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,642</b>	<b>6,652</b>	<b>6,652</b>	<b>956</b>	<b>1,941</b>	<b>1,109</b>	<b>832</b>	<b>75%</b>	<b>6,652</b>
<b>% increase</b>	4		<b>17.9%</b>	<b>17.9%</b>						<b>17.9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		43,917	43,990	43,990	4,065	8,534	8,130	403	5%	43,990
Pension and UIF Contributions		10,222	10,669	10,669	850	1,404	1,701	(297)	-17%	10,669
Medical Aid Contributions		2,838	2,709	2,709	135	438	270	168	62%	2,709
Overtime		2,701	3,145	3,145	301	615	603	13	2%	3,145
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		3,456	9,052	9,052	283	575	567	9	2%	9,052
Cellphone Allowance		240	264	264	18	36	35	0	1%	264
Housing Allowances		49	75	75	5	11	11	—	—	75
Other benefits and allowances		4,256	6,476	6,476	999	1,370	1,998	(629)	-31%	6,476
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		3,623	821	821	—	—	—	—	—	821
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>71,302</b>	<b>77,199</b>	<b>77,199</b>	<b>6,657</b>	<b>12,982</b>	<b>13,314</b>	<b>(332)</b>	<b>-2%</b>	<b>77,199</b>
<b>% increase</b>	4		<b>8.3%</b>	<b>8.3%</b>						<b>8.3%</b>
<b>Total Parent Municipality</b>		<b>83,460</b>	<b>90,785</b>	<b>90,785</b>	<b>8,179</b>	<b>16,038</b>	<b>15,578</b>	<b>460</b>	<b>3%</b>	<b>90,785</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	2	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>83,460</b>	<b>90,785</b>	<b>90,785</b>	<b>8,179</b>	<b>16,038</b>	<b>15,578</b>	<b>460</b>	<b>3%</b>	<b>90,785</b>
<b>% increase</b>	4		<b>8.8%</b>	<b>8.8%</b>						<b>8.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>76,944</b>	<b>83,851</b>	<b>83,851</b>	<b>7,613</b>	<b>14,923</b>	<b>14,423</b>	<b>500</b>	<b>3%</b>	<b>83,851</b>

**Table 17 MBRR SC12 Monthly Budget Statement - capital expenditure trend – M02 August 2013**

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	187	10,969	10,969	-		10,969	-		
August	1,807	7,887	7,887	3,356	#VALUE!	18,856	#VALUE!	#VALUE!	#VALUE!
September	1,397	2,350	2,350			21,206	-		
October	115	-	-			21,206	-		
November	4,980	5,906	5,906			27,112	-		
December	3	6,500	6,500			33,612	-		
January	4	-	-			33,612	-		
February	102	-	-			33,612	-		
March	97	10,918	10,918			44,530	-		
April	16,919	5,939	5,939			50,469	-		
May	0	-	-			50,469	-		
June	837	6,560	6,560			57,029	-		
<b>Total Capital expenditure</b>	<b>26,448</b>	<b>57,029</b>	<b>57,029</b>	<b>3,356</b>					

## Other supporting documents

Table 18 MBRR SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M02 August 2013

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		23,865	39,700	39,700	3,083	3,083	3,083	-		39,700
Infrastructure - Road transport		6,944	-	-	-	-	-	-		-
Roads, Pavements & Bridges		6,944	-	-	-	-	-	-		-
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		1,623	2,500	2,500	-	-	-	-		2,500
Generation		-	2,500	2,500	-	-	-	-		2,500
Transmission & Reticulation		1,623	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	1,500	1,500	-	-	-	-		1,500
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	1,500	1,500	-	-	-	-		1,500
Infrastructure - Sanitation		15,298	34,500	34,500	3,083	3,083	3,083	-		34,500
Reticulation		15,298	34,500	34,500	3,083	3,083	3,083	-		34,500
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	1,200	1,200	-	-	-	-		1,200
Waste Management		-	1,200	1,200	-	-	-	-		1,200
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		-	60	60	-	-	-	-		60
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	60	60	-	-	-	-		60
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>		2,583	7,450	7,450	273	273	273	-		7,450
General vehicles		750	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		190	-	-	-	-	-	-		-
Computers - hardware/equipment		333	450	450	273	273	273	-		450
Furniture and other office equipment		100	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		1,210	5,000	5,000	-	-	-	-		5,000
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	2,000	2,000	-	-	-	-		2,000
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	26,448	47,210	47,210	3,356	3,356	3,356	-		47,210

**Table 19MBRRSC 13c Expenditure on repairs and maintenance by asset class**

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>9,629</b>	<b>18,252</b>	<b>18,252</b>	<b>50</b>	<b>331</b>	<b>1,222</b>	<b>891</b>	<b>72.9%</b>	<b>18,252</b>
Infrastructure - Road transport		3,602	6,417	6,417	2	13	236	224	94.7%	6,417
Roads, Pavements & Bridges		3,027	6,417	6,417	2	13	236	224	94.7%	6,417
Storm water		574	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,099	3,988	3,988	47	47	332	286	86.0%	3,988
Generation		-	3,988	3,988	47	47	332	286	86.0%	3,988
Transmission & Reticulation		1,080	-	-	-	-	-	-	-	-
Street Lighting		19	-	-	-	-	-	-	-	-
Infrastructure - Water		2,979	4,890	4,890	1	272	408	136	33.3%	4,890
Dams & Reservoirs		-	4,890	4,890	1	272	408	136	33.3%	4,890
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		2,979	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1,949	2,956	2,956	-	-	246	246	100.0%	2,956
Reticulation		1,949	2,956	2,956	-	-	246	246	100.0%	2,956
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		<b>461</b>	<b>100</b>	<b>100</b>	<b>249</b>	<b>249</b>	<b>8</b>	<b>(240)</b>	<b>-2884.7%</b>	<b>100</b>
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	50	50	249	249	4	(245)	-5869.5%	50
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		461	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	50	50	-	-	4	4	100.0%	50
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>2,608</b>	<b>3,948</b>	<b>3,948</b>	<b>-</b>	<b>-</b>	<b>329</b>	<b>329</b>	<b>100.0%</b>	<b>3,948</b>
General vehicles		-	1,734	1,734	-	-	144	144	100.0%	1,734
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2,357	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	100	100	-	-	8	8	100.0%	100
Furniture and other office equipment		4	14	14	-	-	1	1	100.0%	14
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		191	100	100	-	-	8	8	100.0%	100
Other Buildings		-	2,000	2,000	-	-	167	167	100.0%	2,000
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		56	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>100.0%</b>	<b>-</b>
List sub-class		13	-	-	-	-	5	5	100.0%	-
<b>Intangibles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>12,710</b>	<b>22,300</b>	<b>22,300</b>	<b>299</b>	<b>580</b>	<b>1,565</b>	<b>985</b>	<b>63.0%</b>	<b>22,300</b>

**Table 20: -Deviations from supply chain policy**

There are no known incidences of SCM policy deviations to date.



**Quality certificate**

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I, *ME Ntsoane*, the Municipal Manager of Thabazimbi Local Municipality, hereby certify that the Monthly budget statement for the period ended 31 August 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

*Advocate. ME Ntsoane*

---

Municipal manager of Thabazimbi Local Municipality (LIM361)

**Signature**.....

**Date**.....

***End of report***