

# THABAZIMBI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 October 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 ó Summary;  
Table 2 Monthly Budget Statement ó Financial Performance per standard classification;  
Table 3 Monthly Budget Statement ó Financial Performance (Revenue and Expenditure by vote);  
Table 4 Monthly Budget Statement ó Financial Performance (Revenue and Expenditure by source);  
Table 5 Monthly Budget Statement ó Capital Expenditure (municipal vote; standard classification and funding);  
Table 6 Monthly Budget Statements ó Financial Position;  
Table 7 Monthly Budget Statements ó 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 October 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)

**DATE:** \_\_\_\_ / \_\_\_\_ / 2013

## EXECUTIVE SUMMARY

### Table 1 MBRR C1 Quarterly Budget Statement Summary – M04 October 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	1,376	5,506	5,886	(380)	-6%	23,658
Service charges	130,105	133,288	133,288	10,210	40,396	44,429	(4,033)	-9%	133,288
Investment revenue	185	45	45	1	5	15	(10)	-65%	4,600
Transfers recognised - operational	56,514	67,686	67,686	-	15,427	15,427	-		67,686
Other own revenue	11,124	16,706	16,706	993	4,337	6,311	(1,974)	-31%	16,706
<b>Total Revenue (excluding capital transfers and contribution s)</b>	<b>212,649</b>	<b>241,383</b>	<b>241,383</b>	<b>12,579</b>	<b>65,671</b>	<b>72,069</b>	<b>(6,397)</b>	<b>-9%</b>	<b>245,938</b>
Employee costs	76,944	82,900	82,900	7,640	30,604	27,633	2,971	11%	82,900
Remuneration of Councillors	6,516	6,933	6,933	863	3,350	2,311	1,039	45%	6,933
Depreciation & asset impairment	7	16,123	16,123	-	13,409	5,374	8,034	149%	16,123
Finance charges	1,015	3,500	3,500	32	91	1,167	(1,075)	-92%	3,500
Materials and bulk purchases	56,741	58,803	58,803	2,907	13,100	19,601	(6,501)	-33%	58,803
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	56,794	52,740	52,740	4,504	11,908	17,580	(5,672)	-32%	52,740
<b>Total Expenditure</b>	<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>15,946</b>	<b>72,462</b>	<b>73,666</b>	<b>(1,204)</b>	<b>-2%</b>	<b>220,999</b>
<b>Surplus/(Deficit)</b>	<b>14,632</b>	<b>20,384</b>	<b>20,384</b>	<b>(3,367)</b>	<b>(6,791)</b>	<b>(1,598)</b>	<b>(5,193)</b>	<b>325%</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; contribution s</b>	<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>(3,367)</b>	<b>5,985</b>	<b>11,178</b>	<b>(5,193)</b>	<b>-46%</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>(3,367)</b>	<b>5,985</b>	<b>11,178</b>	<b>(5,193)</b>	<b>-46%</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>3,336</b>	<b>6,722</b>	<b>6,722</b>	<b>-</b>		<b>57,029</b>
Capital transfers recognised	24,074	40,019	40,019	3,336	6,722	6,722	-		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>3,336</b>	<b>6,722</b>	<b>6,722</b>	<b>-</b>		<b>57,029</b>
<b>Financial position</b>									
Total current assets	59,451	58,423	58,423		97,127				58,423
Total non current assets	105,231	1,639,682	1,639,682		1,305,161				1,639,682
Total current liabilities	95,502	68,855	68,855		104,793				68,855
Total non current liabilities	31,540	37,362	37,362		131,871				37,362
<b>Community wealth/Equity</b>	<b>37,641</b>	<b>1,591,887</b>	<b>1,591,887</b>		<b>1,165,623</b>				<b>1,591,887</b>
<b>Cash flows</b>									
Net cash from (used) operating	21,759	50,036	50,036	(4,455)	8,697	2,521	6,176	245%	50,036
Net cash from (used) investing	(19,742)	(50,601)	(50,601)	-	(8,530)	(7,994)	(536)	7%	(50,601)
Net cash from (used) financing	(670)	9,998	9,998	-	(561)	(1)	(561)	112191%	9,998
<b>Cash/cash equivalents at the month/year end</b>	<b>5,805</b>	<b>10,788</b>	<b>13,448</b>	<b>-</b>	<b>(285)</b>	<b>(4,119)</b>	<b>3,834</b>	<b>-93%</b>	<b>9,543</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	14,595	6,358	5,577	4,121	3,576	120,165	-	-	154,392
<b>Creditors Age Analysis</b>									
Total Creditors	22,523	12,404	8,557	5,313	1,978	39,851	-	7,961	98,587

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 ó 7 as well as supporting tables that follow.

Total operating revenue achieved to date amounts to R66 million against a target of R72 million. This is equivalent to an underachievement of R6.3 million or 9%. Expenditure incurred year to date amounts R72 million excluding capital expenditure. A total percentage variance of approximately 2% results in an operating deficit of R7 million. However it must be noted that this is before incorporating expenditure on some of our accounting estimates ie 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 October 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 October 2013.

**Table 2 MBRR C2 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M04 October 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>										
<b>Governance and administration</b>		75,953	100,362	100,362	1,944	23,743	23,950	(207)	-1%	100,362
Executive and council		70,024	94,477	94,477	1,376	20,335	20,454	(119)	-1%	94,477
Budget and treasury office		5,697	3,646	3,646	530	3,189	2,750	440	16%	3,646
Corporate services		232	2,238	2,238	38	219	746	(527)	-71%	2,238
<b>Community and public safety</b>		4,807	5,235	5,235	336	966	3,220	(2,254)	-70%	5,235
Community and social services		224	675	675	16	71	103	(32)	-31%	675
Sport and recreation		-	-	-	-	-	1	(1)	-100%	-
Public safety		4,583	4,560	4,560	320	895	3,116	(2,221)	-71%	4,560
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		38,608	2,499	2,499	89	166	67	99	148%	2,499
Planning and development		683	2,499	2,499	89	166	67	99	148%	2,499
Road transport		37,925	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		132,114	133,288	133,288	10,210	40,396	44,267	(3,871)	-9%	133,288
Electricity		51,335	53,184	53,184	5,573	19,300	17,728	1,572	9%	53,184
Water		61,789	57,104	57,104	2,858	13,987	19,035	(5,047)	-27%	57,104
Waste water management		10,823	13,612	13,612	1,053	4,196	4,376	(180)	-4%	13,612
Waste management		8,167	9,388	9,388	726	2,913	3,129	(216)	-7%	9,388
<b>Other</b>	4	-	40,019	40,019	-	13,176	13,340	(164)	-1%	40,019
<b>Total Revenue - Standard</b>	2	251,483	281,402	281,402	12,579	78,447	84,845	(6,397)	-8%	281,402
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		57,980	63,898	63,898	5,377	23,785	17,562	6,223	35%	63,898
Executive and council		38,098	22,688	22,688	2,388	9,505	6,895	2,609	38%	22,688
Budget and treasury office		3,693	20,165	20,165	1,794	7,811	4,054	3,757	93%	20,165
Corporate services		16,189	21,045	21,045	1,195	6,470	6,613	(143)	-2%	21,045
<b>Community and public safety</b>		14,445	17,590	17,590	1,653	6,774	7,406	(632)	-9%	17,590
Community and social services		2,453	5,013	5,013	442	1,479	1,998	(520)	-26%	5,013
Sport and recreation		3,727	1,946	1,946	505	2,239	1,812	426	24%	1,946
Public safety		8,265	10,631	10,631	707	3,057	3,595	(538)	-15%	10,631
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		36,084	36,143	36,143	2,063	15,022	13,533	1,489	11%	36,143
Planning and development		4,795	6,166	6,166	353	1,439	1,831	(392)	-21%	6,166
Road transport		30,953	29,977	29,977	1,683	13,474	11,442	2,032	18%	29,977
Environmental protection		336	-	-	26	109	260	(151)	-58%	-
<b>Trading services</b>		89,508	103,368	103,368	6,853	26,881	35,165	(8,284)	-24%	103,368
Electricity		40,629	48,742	48,742	3,366	16,506	17,085	(579)	-3%	48,742
Water		33,302	34,478	34,478	1,515	5,002	12,189	(7,187)	-59%	34,478
Waste water management		8,205	7,799	7,799	1,414	3,123	2,600	523	20%	7,799
Waste management		7,372	12,349	12,349	557	2,249	3,291	(1,042)	-32%	12,349
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	198,017	220,999	220,999	15,946	72,462	73,666	(1,204)	-2%	220,999
<b>Surplus/(Deficit) for the year</b>		53,466	60,403	60,403	(3,367)	5,985	11,178	(5,193)	-46%	60,403

The above table shows financial performance for the period ended 31 October 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 October 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) - M04 October 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	1,376	20,335	20,454	(119)	-0.6%	88,363
Vote 2 - 200 Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - 300 Budget & Treasury		5,697	5,853	5,853	530	3,189	2,750	440	16.0%	5,853
Vote 4 - 400 Corporate Services		420	2,238	2,238	38	219	746	(527)	-70.7%	2,238
Vote 5 - 500 Planning and Development		683	2,499	2,499	89	166	67	99	148.1%	2,499
Vote 6 - 600 Community Services		12,787	19,016	19,016	1,062	3,879	6,350	(2,470)	-38.9%	19,016
Vote 7 - 700 Technical Services		161,872	163,434	163,434	9,484	50,659	54,478	(3,819)	-7.0%	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>12,579</b>	<b>78,447</b>	<b>84,845</b>	<b>(6,397)</b>	<b>-7.5%</b>	<b>281,402</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - 100 Political Office Bearers		18,339	14,589	14,589	1,320	6,217	4,863	1,353	27.8%	14,589
Vote 2 - 200 Municipal Manager		3,694	6,097	6,097	1,068	3,288	2,032	1,256	61.8%	6,097
Vote 3 - 300 Budget & Treasury		23,983	12,162	12,162	1,794	7,811	4,054	3,757	92.7%	12,162
Vote 4 - 400 Corporate Services		16,189	19,839	19,839	1,195	6,470	6,613	(143)	-2.2%	19,839
Vote 5 - 500 Planning and Development		5,131	6,273	6,273	380	1,548	2,091	(543)	-26.0%	6,273
Vote 6 - 600 Community Services		21,817	32,092	32,092	2,211	9,024	10,697	(1,674)	-15.6%	32,092
Vote 7 - 700 Technical Services		108,864	129,947	129,947	7,978	38,105	43,316	(5,211)	-12.0%	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>15,946</b>	<b>72,462</b>	<b>73,666</b>	<b>(1,204)</b>	<b>-1.6%</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>(3,367)</b>	<b>5,985</b>	<b>11,178</b>	<b>(5,193)</b>	<b>-46.5%</b>	<b>60,403</b>

An aggregate negative variance of 7.5% 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 is a general under spending of 1.6% on operating expenditure over the first month of the second quarter, 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. However depreciation for the first quarter has been incorporated onto the financial reporting system.

**Table 4 MBRR C4 Monthly Budget Statement - Financial Performance (standard classification) – M04 October 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	1,376	5,506	5,883	(378)	-6%	23,650
Property rates - penalties & collection charges		-	8	8	-	-	3	(3)	-100%	8
Service charges - electricity revenue		49,656	53,184	53,184	5,573	19,300	17,728	1,572	9%	53,184
Service charges - water revenue		61,720	57,104	57,104	2,858	13,987	19,035	(5,047)	-27%	57,104
Service charges - sanitation revenue		10,786	13,612	13,612	1,053	4,196	4,537	(342)	-8%	13,612
Service charges - refuse revenue		7,944	9,388	9,388	725	2,913	3,129	(216)	-7%	9,388
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		215	750	750	31	126	993	(867)	-87%	750
Interest earned - external investments		185	45	45	1	5	15	(10)	-65%	45
Interest earned - outstanding debtors		4,678	4,555	4,555	505	3,166	1,518	1,648	109%	4,555
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1,078	1,026	1,026	14	62	342	(280)	-82%	1,026
Licences and permits		2,486	1,889	1,889	307	686	630	57	9%	1,889
Agency services		540	1,908	1,908	-	-	636	(636)	-100%	1,908
Transfers recognised - operational		56,514	67,686	67,686	-	15,427	15,427	-	-	67,686
Other revenue		1,947	6,579	6,579	136	297	2,192	(1,896)	-86%	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>12,579</b>	<b>65,671</b>	<b>72,069</b>	<b>(6,397)</b>	<b>-9%</b>	<b>241,383</b>
<b>Expenditure By Type</b>										
Employee related costs		76,944	82,900	82,900	7,640	30,604	27,633	2,971	11%	82,900
Remuneration of councillors		6,516	6,933	6,933	863	3,350	2,311	1,039	45%	6,933
Debt impairment		-	2,000	2,000	-	-	667	(667)	-100%	2,000
Depreciation & asset impairment		7	16,123	16,123	-	13,409	5,374	8,034	149%	16,123
Finance charges		1,015	3,500	3,500	32	91	1,167	(1,075)	-92%	3,500
Bulk purchases		56,741	58,803	58,803	2,907	13,100	19,601	(6,501)	-33%	58,803
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		17,763	8,893	8,893	32	131	2,964	(2,834)	-96%	8,893
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		39,031	41,847	41,847	4,472	11,777	13,949	(2,172)	-16%	41,847
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>198,017</b>	<b>220,999</b>	<b>220,999</b>	<b>15,946</b>	<b>72,462</b>	<b>73,666</b>	<b>(1,204)</b>	<b>-2%</b>	<b>220,999</b>
<b>Surplus/(Deficit)</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>(3,367)</b>	<b>5,985</b>	<b>11,178</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>(3,367)</b>	<b>5,985</b>	<b>11,178</b>			<b>60,403</b>
Atributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>53,466</b>	<b>60,403</b>	<b>60,403</b>	<b>(3,367)</b>	<b>5,985</b>	<b>11,178</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>(3,367)</b>	<b>5,985</b>	<b>11,178</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 even out over the full calendar year.

**Table 5 MBRR C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- M04 October 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	98	98	98	-	-	100
Vote 3 - 300 Budget & Treasury		-	2,500	2,500	-	30	30	-	-	2,500
Vote 4 - 400 Corporate Services		2,374	8,450	8,450	-	273	273	-	-	8,450
Vote 5 - 500 Planning and Development		-	-	-	-	-	-	-	-	-
Vote 6 - 600 Community Services		209	8,160	8,160	934	934	934	-	-	8,160
Vote 7 - 700 Technical Services		23,865	37,819	37,819	2,304	5,387	5,387	-	-	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	3,336	6,722	6,722	-	-	57,029
<b>Total Capital Expenditure</b>		26,448	57,029	57,029	3,336	6,722	6,722	-	-	57,029
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		2,374	11,050	11,050	98	401	401	-	-	11,050
Executive and council		-	100	100	98	98	98	-	-	100
Budget and treasury office		-	2,500	2,500	-	30	30	-	-	2,500
Corporate services		2,374	8,450	8,450	-	273	273	-	-	8,450
<b>Community and public safety</b>		209	6,160	6,160	934	934	934	-	-	6,160
Community and social services		209	2,100	2,100	-	-	-	-	-	2,100
Sport and recreation		-	4,000	4,000	934	934	934	-	-	4,000
Public safety		-	60	60	-	-	-	-	-	60
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6,944	1,819	1,819	754	754	754	-	-	1,819
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6,944	1,819	1,819	754	754	754	-	-	1,819
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16,921	38,000	38,000	1,550	4,633	4,633	-	-	38,000
Electricity		1,623	1,500	1,500	-	-	-	-	-	1,500
Water		-	-	-	-	-	-	-	-	-
Waste water management		15,298	34,500	34,500	1,550	4,633	4,633	-	-	34,500
Waste management		-	2,000	2,000	-	-	-	-	-	2,000
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	26,448	57,029	57,029	3,336	6,722	6,722	-	-	57,029
<b>Funded by:</b>										
National Government		24,074	40,019	40,019	3,336	6,722	6,722	-	-	40,019
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		24,074	40,019	40,019	3,336	6,722	6,722	-	-	40,019
<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>		26,448	57,029	57,029	3,336	6,722	6,722	-	-	57,029

Overall spending on MIG, capital projects is currently at R6.7million as the legislative requirements for appointments of MIG projects were being fulfilled, thus regular spending is expected in second and third quarter representing work certified.

**Table 6 MBRR C 6: Financial Position as at 31 October 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	-	5,441
Call investment deposits		221	2,625	2,625	3,055	2,625
Consumer debtors		50,462	47,000	47,000	91,097	47,000
Other debtors		1,342	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		1,798	3,357	3,357	2,975	3,357
<b>Total current assets</b>		<b>59,451</b>	<b>58,423</b>	<b>58,423</b>	<b>97,127</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	1,303,868	1,639,682
Agricultural		0	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		104	-	-	1,294	-
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>1,305,161</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>1,402,288</b>	<b>1,698,105</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	285	-
Borrowing		-	-	-	-	-
Consumer deposits		3,233	3,348	3,348	3,331	3,348
Trade and other payables		78,319	21,049	21,049	98,587	21,049
Provisions		13,950	44,458	44,458	2,590	44,458
<b>Total current liabilities</b>		<b>95,502</b>	<b>68,855</b>	<b>68,855</b>	<b>104,793</b>	<b>68,855</b>
<b>Non current liabilities</b>						
Borrowing		6,499	5,840	5,840	8,146	5,840
Provisions		25,041	31,523	31,523	123,725	31,523
<b>Total non current liabilities</b>		<b>31,540</b>	<b>37,362</b>	<b>37,362</b>	<b>131,871</b>	<b>37,362</b>
<b>TOTAL LIABILITIES</b>		<b>127,041</b>	<b>106,218</b>	<b>106,218</b>	<b>236,664</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>1,165,623</b>	<b>1,591,887</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		37,641	1,591,887	1,591,887	1,165,623	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>1,165,623</b>	<b>1,591,887</b>

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

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

Receivables have 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 – M04 October 2013**

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		120,756	150,825	150,825	8,532	32,909	25,412	7,497	30%	150,825
Government - operating		55,801	63,569	63,569	-	15,427	15,427	-		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)	(12,986)	(51,675)	(50,844)	832	-2%	(203,375)
Finance charges		(4,041)	(1,002)	(1,002)	(2)	(740)	(251)	489	-195%	(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>(4,455)</b>	<b>8,697</b>	<b>2,521</b>	<b>6,176</b>	<b>245%</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)	-		(57,029)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(19,742)</b>	<b>(50,601)</b>	<b>(50,601)</b>	<b>-</b>	<b>(8,530)</b>	<b>(7,994)</b>	<b>536</b>	<b>-7%</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)	(1,251)	(689)	55%	(5,002)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(670)</b>	<b>9,998</b>	<b>9,998</b>	<b>-</b>	<b>(561)</b>	<b>(1)</b>	<b>561</b>	<b>-112191%</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>(4,455)</b>	<b>(394)</b>	<b>(5,474)</b>			<b>9,433</b>
Cash/cash equivalents at beginning:		4,458	1,355	4,015		110	1,355			110
Cash/cash equivalents at month/year end:		5,805	10,788	13,448		(285)	(4,119)			9,543

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 continue to be pursued.

**PART 2 – SUPPORTING DOCUMENTATION**

**Table 8 MBRR SC1 Monthly Budget Statement – Material variances explanations – M04 October 2013**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
<i>Investment Income</i>		<i>The returns on investments are meager; this is also reflective of the magnitude of available funds for investing.</i>	<i>Acceptable alternative assets that could give a better return on our investment would be sought on the market.</i>
<i>Other revenue</i>		<i>Projects such as parking fees, traffic fines etc are not performing as consistently to their potential.</i>	<i>Management to find a suitable ways to optimize revenue collection on currently existing income generating projects and also find new sources thereon.</i>
<i>Basic Services</i>		<i>The variances noted on basic services after the first quarter 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. Smart metering is expected to ease our billing and collection challenges immensely.</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>Deprecation was incorporated onto the financial reporting system. However, Grap 25 provisions are yet to included as the valuations are done annually.</i>	<i>The sizeable magnitude on depreciation would be rectified and aligned to our FAR during the Adj budget process.</i>
<i>Other expenditure</i>		<i>There are general savings on expenditure partly due to expenditure management and cash-flow constraints.</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>	<i>Ring fencing of the MIG funds to commence in the second quarter to ensure effective management of funds for the intended purpose.</i>

**Table 9 MBRR SC2 Monthly Budget Statement - performance indicators - M04 October 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%	92%	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%	92.7%	84.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		6.1%	11.7%	11.7%	2.9%	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%	138.7%	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%	46.6%	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 10 MBRRSC 3: Debtors age analysis – M04 October 2013**

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-1Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,062	1,891	2,030	1,123	1,421	43,968	-	-	54,495	46,512		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,649	1,475	938	652	277	5,250	-	-	14,242	6,179		
Receivables from Non-exchange Transactions - Property Rates	1400	1,350	709	557	493	253	8,425	-	-	11,787	9,171		
Receivables from Exchange Transactions - Waste Water Management	1500	997	582	494	400	356	9,947	-	-	12,776	10,703		
Receivables from Exchange Transactions - Waste Management	1600	659	382	323	266	240	7,286	-	-	9,155	7,792		
Receivables from Exchange Transactions - Property Rental Debtors	1700	27	14	11	8	8	2,244	-	-	2,312	2,261		
Interest on A/rear Debtor Accounts	1810	839	812	845	839	797	9,635	-	-	13,768	11,271		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1,012	493	379	341	223	33,409	-	-	35,857	33,973		
<b>Total By Income Source</b>	<b>2000</b>	<b>14,595</b>	<b>6,358</b>	<b>5,577</b>	<b>4,121</b>	<b>3,576</b>	<b>120,165</b>	<b>-</b>	<b>-</b>	<b>154,392</b>	<b>127,862</b>	<b>-</b>	<b>-</b>
<b>2012/13 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4,030	586	870	303	232	6,849	-	-	12,870	7,384		
Commercial	2300	4,132	601	890	315	241	7,099	-	-	13,279	7,656		
Housholds	2400	8,484	3,689	3,336	2,750	2,236	74,018	-	-	94,511	79,003		
Other	2500	(2,050)	1,482	481	753	867	32,198	-	-	33,732	33,819		
<b>Total By Customer Group</b>	<b>2600</b>	<b>14,595</b>	<b>6,358</b>	<b>5,577</b>	<b>4,121</b>	<b>3,576</b>	<b>120,165</b>	<b>-</b>	<b>-</b>	<b>154,392</b>	<b>127,862</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 – M04 October 2013**

Description	NT Code	Budget Year 2013/14									Prior year btals 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	2,266	5,615	3,953	1,016	199	36,849	-	-	49,900	-
Bulk Water	0200	1,407	1,777	1,728	1,443	913	-	-	-	7,268	-
PAYE deductions	0300	904	-	-	-	-	-	-	-	904	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17,946	5,011	2,876	2,853	866	3,001	-	7,961	40,515	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>22,523</b>	<b>12,404</b>	<b>8,557</b>	<b>5,313</b>	<b>1,978</b>	<b>39,851</b>	<b>-</b>	<b>7,961</b>	<b>98,587</b>	<b>-</b>

**Table 12 MBRR SC5 Monthly Budget Statement - investment portfolio – M04 October 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%	165	0	165
Sanlam Investment		1 Month	Unit trusts	-	-	0.0%	26	0	27
Sanlam Investment		1 Month	Unit trusts	-	-	0.0%	43	1	44
Old Mutual Investment		1 Month	Unit trusts	-	-	0.0%	2,584	236	2,820
<b>Municipality sub-total</b>					-		2,819	237	3,055

**Table 13 MBRR SC6 Monthly Budget Statement - transfers and grant receipts – M04 October 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>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		55,658	63,569	63,569	–	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
EPWP Incentive		536	1,000	1,000	–	400	400			1,000
		–	–	–	–	–	–			–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		945	4,117	4,117	–	198	686	(488)	-71.1%	4,117
Waterberg District Fire Subsidy		713	2,117	2,117	–	130	353	(223)	-63.2%	2,117
LG SETA		232	2,000	2,000	–	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>–</b>	<b>15,427</b>	<b>15,915</b>	<b>(488)</b>	<b>-3.1%</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>–</b>	<b>28,203</b>	<b>28,691</b>	<b>(488)</b>	<b>-1.7%</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-M04 October 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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		55,658	63,569	63,569	437	14,200	13,536	664	4.9%	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	58	582	517	65	12.6%	1,550
Municipal Systems Improvement		790	890	890	379	860	297	563	189.8%	890
EPWP Incentive		536	1,000	1,000	–	369	333	36	10.8%	1,000
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		945	4,117	4,117	–	198	686	(488)	-71.1%	4,117
Waterberg District Fire Subsidy		713	2,117	2,117	–	130	353	(223)	-63.2%	2,117
LG SETA		232	2,000	2,000	–	68	333	(265)	-79.5%	2,000
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total operating expenditure of Transfers and Grants:</b>		<b>56,603</b>	<b>67,686</b>	<b>67,686</b>	<b>437</b>	<b>14,398</b>	<b>14,222</b>	<b>176</b>	<b>1.2%</b>	<b>67,686</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		22,474	40,019	40,019	2,643	5,998	12,776	(6,778)	-53.1%	40,019
Municipal Infrastructure Grant (MIG)		22,474	40,019	40,019	2,643	5,998	12,776	(6,778)	-53.1%	40,019
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
<b>Total capital expenditure of Transfers and Grants</b>		<b>22,474</b>	<b>40,019</b>	<b>40,019</b>	<b>2,643</b>	<b>5,998</b>	<b>12,776</b>	<b>(6,778)</b>	<b>-53.1%</b>	<b>40,019</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>79,077</b>	<b>107,705</b>	<b>107,705</b>	<b>3,080</b>	<b>20,396</b>	<b>26,998</b>	<b>(6,602)</b>	<b>-24.5%</b>	<b>107,705</b>

**Table 15 MBRR SC8 Monthly Budget Statement – Councillors and Employee Benefits – M04 October 2013**

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,098	4,373	4,373	335	1,377	1,458	(80)	-6%	4,373
Pension and UIF Contributions		252	530	530	47	188	177	11	6%	530
Medical Aid Contributions		121	302	302	7	27	101	(74)	-73%	302
Motor Vehicle Allowance		1,537	1,247	1,247	112	448	416	32	8%	1,247
Cellphone Allowance		303	289	289	26	81	96	(15)	-16%	289
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		207	193	193	337	1,229	64	1,165	1812%	193
<b>Sub Total - Councillors</b>		<b>6,516</b>	<b>6,934</b>	<b>6,934</b>	<b>863</b>	<b>3,350</b>	<b>2,311</b>	<b>1,039</b>	<b>45%</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>	3									
Basic Salaries and Wages		4,608	5,576	5,576	692	2,773	1,859	915	49%	5,576
Pension and UIF Contributions		-	-	-	38	151	-	151	#DIV/0!	-
Medical Aid Contributions		21	-	-	16	56	-	56	#DIV/0!	-
Overtime		-	-	-	12	72	-	72	#DIV/0!	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		928	1,000	1,000	86	343	333	10	3%	1,000
Cellphone Allowance		44	16	16	3	10	5	5	91%	16
Housing Allowances		-	-	-	1	3	-	3	#DIV/0!	-
Other benefits and allowances		41	59	59	149	483	20	463	2353%	59
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,642</b>	<b>6,652</b>	<b>6,652</b>	<b>996</b>	<b>3,892</b>	<b>2,217</b>	<b>1,675</b>	<b>76%</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	4,628	17,853	14,663	3,190	22%	43,990
Pension and UIF Contributions		10,222	10,669	10,669	739	2,969	3,556	(587)	-17%	10,669
Medical Aid Contributions		2,838	2,709	2,709	207	877	903	(26)	-3%	2,709
Overtime		2,701	3,145	3,145	317	1,239	1,048	191	18%	3,145
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3,456	9,052	9,052	280	1,163	3,017	(1,854)	-61%	9,052
Cellphone Allowance		240	264	264	17	69	88	(19)	-21%	264
Housing Allowances		49	75	75	5	21	25	(4)	-15%	75
Other benefits and allowances		4,256	6,476	6,476	452	2,519	2,159	361	17%	6,476
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		3,623	821	821	-	-	274	(274)	-100%	821
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>71,302</b>	<b>77,199</b>	<b>77,199</b>	<b>6,644</b>	<b>26,712</b>	<b>25,733</b>	<b>979</b>	<b>4%</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>8,503</b>	<b>33,954</b>	<b>30,262</b>	<b>3,693</b>	<b>12%</b>	<b>90,785</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			o o o	o o o						o o o
<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		-	-	-	-	-	-	-	-	-

**Table 17 MBRR SC12 Monthly Budget Statement - capital expenditure trend – M04 October 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	30	#VALUE!	21,206	#VALUE!	#VALUE!	#VALUE!
October	115	-	-	3,336	#VALUE!	21,206	#VALUE!	#VALUE!	#VALUE!
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>6,722</b>					

## Other supporting documents

**Table 18 MBRR SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M04 October 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	2,304	5,387	5,387	-		39,700
Infrast ructure - Road transport		6,944	-	-	754	754	754	-		-
Roads, Pavements & Bridges		6,944	-	-	754	754	754	-		-
Storm water		-	-	-	-	-	-	-		-
Infrast ructure - Electricity		1,623	2,500	2,500	-	-	-	-		2,500
Generation		-	2,500	2,500	-	-	-	-		2,500
Transmission & Reticulation		1,623	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrast ructure - Water		-	1,500	1,500	-	-	-	-		1,500
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	1,500	1,500	-	-	-	-		1,500
Infrast ructure - Sanitation		15,298	34,500	34,500	1,550	4,633	4,633	-		34,500
Reticulation		15,298	34,500	34,500	1,550	4,633	4,633	-		34,500
Sewerage purification		-	-	-	-	-	-	-		-
Infrast ructure - 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	1,032	1,334	1,334	-		7,450
General vehicles		750	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		190	-	-	-	30	30	-		-
Computers - hardware/equipment		333	450	450	98	371	371	-		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	934	934	934	-		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	3,336	6,722	6,722	-		47,210
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-

**Table 19MBRRSC 13c Expenditure on repairs and maintenance by asset class-M04 October 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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		9,629	18,252	18,252	672	2,667	6,084	3,417	56.2%	18,252
Infrastructure - Road transport		3,602	6,417	6,417	59	96	2,139	2,043	95.5%	6,417
<i>Roads, Pavements &amp; Bridges</i>		3,027	6,417	6,417	59	96	2,139	2,043	95.5%	6,417
<i>Storm water</i>		574	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,099	3,988	3,988	7	485	1,329	844	63.5%	3,988
<i>Generation</i>		-	3,988	3,988	7	485	1,329	844	63.5%	3,988
<i>Transmission &amp; Reticulation</i>		1,080	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		19	-	-	-	-	-	-	-	-
Infrastructure - Water		2,979	4,890	4,890	170	1,017	1,630	613	37.6%	4,890
<i>Dams &amp; Reservoirs</i>		-	4,890	4,890	170	1,017	1,630	613	37.6%	4,890
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		2,979	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1,949	2,956	2,956	437	1,069	985	(84)	-8.5%	2,956
<i>Reticulation</i>		1,949	2,956	2,956	437	1,069	985	(84)	-8.5%	2,956
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		461	100	100	125	435	33	(401)	-1204.5%	100
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	50	50	125	435	17	(418)	-2509.0%	50
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		461	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	50	50	-	-	17	17	100.0%	50
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2,608	3,948	3,948	105	295	1,316	1,021	77.6%	3,948
General vehicles		-	1,734	1,734	-	-	578	578	100.0%	1,734
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2,357	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	100	100	-	-	33	33	100.0%	100
Furniture and other office equipment		4	14	14	-	-	5	5	100.0%	14
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		191	100	100	-	-	33	33	100.0%	100
Other Buildings		-	2,000	2,000	105	295	667	372	55.8%	2,000
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		56	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		13	-	-	-	-	5	5	100.0%	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		12,710	22,300	22,300	902	3,397	7,438	4,041	54.3%	22,300

**Table 20: -Deviations from supply chain policy-M04 October 2013**

There is one known incidence of Supply Chain management Deviation dated the 6<sup>th</sup> of October 2013, for the purchase of two air conditioners amounting to R30 050.00.



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

*Advocate. ME Ntsoane*

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Municipal manager of Thabazimbi Local Municipality (LIM361)

**Signature**.....

**Date**.....

***End of report***