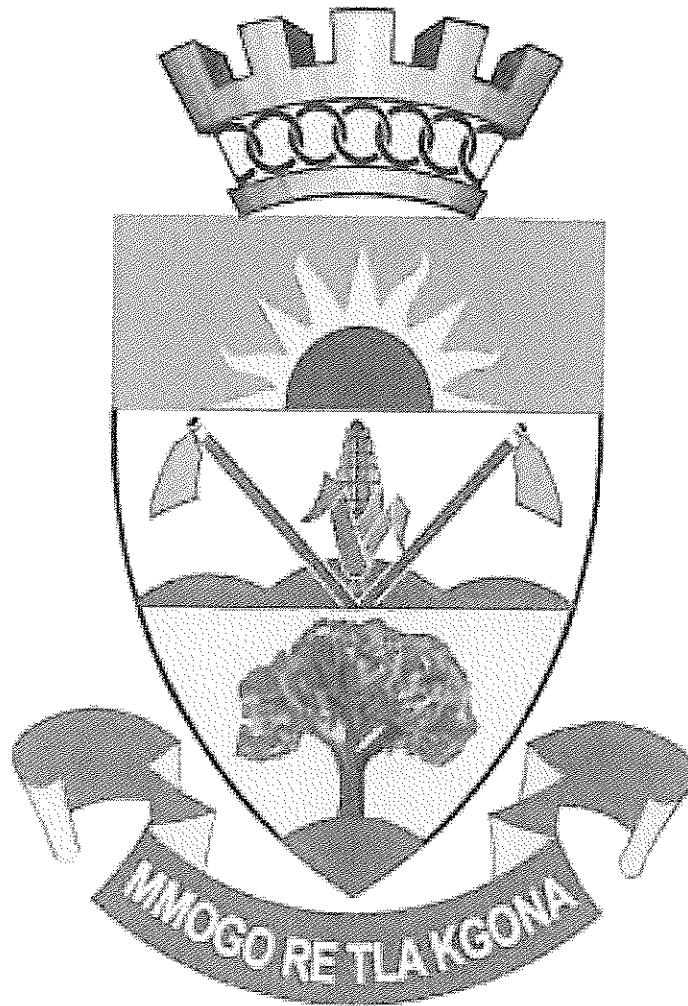


AGANANG LOCAL MUNICIPALITY



Monthly Budget Statement for the month ending October 2012

BUDGET AND TREASURY OFFICE

SUBJECT: MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 OCTOBER 2012

PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 (Municipal Budgeting Monitoring and Reporting Regulations: **MBMRR**).

STRATEGIC OBJECTIVES

To provide up to date financial and non-financial information to all interested parties as prescribed by MFMA.

BACKGROUND

Section 71 of the MFMA and in terms of section 28 of the Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 **Municipal Budget and Reporting Regulations**" necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

"The Mayor of a municipality-

"71(1) The accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget.

For the reporting period ending 31 October 2012, the ten working days reporting limit expires on **14 November 2012**. The Budget and Treasury Office has met the timelines for this reporting period.

Furthermore section 75 requires that the monthly budget statement be placed on the Municipality's website within five working after submission to National and relevant provincial treasury.

EXECUTIVE SUMMARY

The financial results for the period 31 October 2012 are summarized as follows;

Statements of financial performance						
Description	Original Budget	Adjusted Budget	YTD Budget (R'000)	YTD Actual (R'000)	YTD Variance	YTD Variance %
Total revenue excluding capital receipts	75,867		31,185	32,101	916	103%
Total operating expenditure	75,867		25,870	19,849	6,021	-23%

(surplus)Deficit						
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Total receipts variance of 103% was due to the minimum projection of equitable shares against actual receipt in July 2012 which impact on October balances since reporting of receipts and payments are cumulative

The operating expenditure shows a negative variance of 23% per cent due to non-spending on operations as projected.

Revenue per source

Description	Annual budget R	Adjustment Budget R	YTD Budget R	YTD Revenue R	Variance Percentage R
Property Rates	300	-	100	84	-16%
Rental of Facilities	454	-	208	61	-71%
Interest earned-external investment	1,358	-	642	586	-8.7%
Interest earned-outstanding debtors	11	-	-	-	0%
Licence and Permits	2,320	-	789	816	103%
Transfers recognised-Operational	67,523	-	27,834	30,413	109%
Other Revenue	3,901	-	1,612	144	-91%

PROPERTY RATES

A variance of -16% is due to non-payment by Department of Rural Development.

RENTAL OF FACILITIES

The municipality has received R18 715.63 in current month which still-shows under collection as cumulative reporting is applied due to non-collection in previous month.

OTHER REVENUE

The municipality is currently unable to collect revenue from SARS on VAT refund hence - 91%. The reason is SARS wants the municipality to submit proof of its residency in support of change of banking details.

REVENUE STREAMS

In terms of MFMA circular no 64 on Revenue Management, Municipalities must effectively manage all functions that impact protecting and growing their revenue base and based on the above, the committee recommended that the following be prioritized:

Bill Boards
Grave Digging
Building Inspector

Animal Pound is also a source that should be explored given the number of animals on the road.

EXPENDITURE PERFORMANCE

Total percentage on Operational expenditure as at 31 October 2012 was at 26% which shows under spending on General Expenses.

The year to date expenditure per type is as follows:

Description	Annual Budget R'000	Adjusted Budget R'000	Expenditure year to date R'000	Variance % on Annual	Variance % On Adjusted
Salaries and wages	40,037	-	10,108	25%	-
Remuneration of councillors	9,047	-	3,015	33%	-
Contracted service	2,787	-	735	26%	-
Other expenses	23,996	-	5,992	25%	-
TOTAL	75,867		19,850	26%	-

CAPITAL BUDGET PERFORMANCE

Description	Annual Budget	Adjusted Budget	Expenditure year to date	Variance % on Annual	Variance % On Adjusted
Capital Expenditure	41,744	-	1,254	3%	-

Table C 5 provides a detailed performance per project and that further notes are provided below;

Original budget for capital projects amounts to R41, 743,700 of which 63.17% is funded by MIG and 36.83% from Internal Funds and equivalent shares.

CASH FLOW

Council has favorable bank balance of R10 644 089.28 and short terms investments amounting to R 37,191,417.00 inclusive of R 176,914.00 for accrued interest for the month which amount to total cash of R 47,835,506.00

Debtors

The debtors report has been prepared on the basis of the format required to be lodged electronically with the National treasury. This format provides an extended aged analysis, as well as aged analysis by debtor type. The summary report indicates that the debtor's

above 30 days amounts to R400.00 as at 31 October 2012 excluding Property rates debtors which are still reconciled to the Valuation roll.

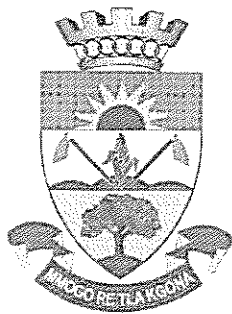
Creditors

Creditors balance amount to R205,632 which are trade creditors. Council pays its creditors within 30 days

In terms of circular 49 issued by treasury and further section 65(2) (e) of MFMA emphasize that municipality must honor its obligation within 30 days.

Conclusion

This report meets the requirements of the MFMA; section 71 requires a financial and non-financial report to council on the implementation of the budget and financial status of the municipality.



AGANANG LOCAL MUNICIPALITY

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Juno
0748

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E-Mail: admin@aganang.gov.za
Website: www.aganang.gov.za

Municipal manager quality certification

I, Manape Thamaga, the Acting Municipal manager of Aganang Local Municipality,

Hereby

Certify that-

- The monthly report on the implementation of the budget and financials state affairs of the municipality

For the month of February 2013 has been prepared in accordance with the Municipality finance Management Act and regulations made under that Act.

Print name: _____

Acting Municipal Manager
Aganang Local Municipality

Signature: _____

Date : _____

MONTHLY BUDGET STATEMENT TABLES

The monthly financial results for the period ended 31 October 2012 are attached consisting of the following tables, in Annexure A

Part 1

- (a) Table C1: Consolidated Monthly Budget statement –Summary
- (b) Table C2: Consolidated Monthly Budget statement –Financial Performance (standard Classification)
- (c) Table C3: Consolidated Monthly Budget statement : Financial Performance (Revenue and Expenditure by Municipal vote
- (d) Table C4: Consolidated Monthly Budget statement –Financial Performance (Revenue and Expenditure
- (e) Table C5: Consolidated Monthly Budget statement-Financial Expenditure by vote, standard classification and funding.
- (f) Table C6: Consolidated Monthly Budget statement –Financial Position
- (g) Table C7: Consolidated Monthly Budget statement-Cash Flow

Part 2

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement –Performance indicators
- (c) Table SC3: Monthly Budget Statement –Aged Debtors
- (d) Table SC4: Monthly Budget Statement-Aged Creditors
- (e) Table SC5: Monthly Budget Statement-Investment Portfolio
- (f) Table SC6: Monthly Budget Statement –Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement-Transfers and grant expenditures
- (h) Table SC8: Monthly Budget Statement-Councillors and staff Benefits
- (i) Table SC9: Monthly Budget Statement –Actual and Revised targets for cash receipts
- (j) Table SC12: Monthly Budget Statement –Capital Expenditure Trend
- (k) Table SC13a: Monthly Budget Statement –Capital expenditure on new assets by asset class
- (l) Table SC13c: Monthly Budget Statement –Capital expenditure on repairs and maintenance by asset class

Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-		-				-
Cash flows									
Net cash from (used) operating	-	41,744	41,744	(4,378)	30,262	41,744	(11,482)	-28%	-
Net cash from (used) investing	-	(41,744)	(43,719)	(509)	(1,254)	(43,719)	42,465	-97%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	-	(1,975)	-	29,008	(1,975)	30,983	-1569%	-
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Revenue Source	0	1,236	952	1,460	1,938	1,262	1,505	#####	25,924
Creditors Age Analysis									
Total Creditors	206	-	-	-	-	-	-	-	206

LIM352 Aganang - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - MU4 October

Budget Year 2012/13										
Description	Ref	2011/12 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		-	65,441	65,441	295	30,371	65,441	(35,070)	-54%	-
Executive and council		-	26,059	26,059	31	7,313	26,059	(18,747)	-72%	-
Budget and treasury office		-	7,527	7,527	264	3,391	7,527	(4,136)	-55%	-
Corporate services		-	31,854	31,854	-	19,667	31,854	(12,188)	-38%	-
Community and public safety		-	7,354	8,054	-	30	8,054	(8,024)	-100%	-
Community and social services		-	4,734	4,734	-	30	4,734	(4,704)	-99%	-
Sport and recreation		-	1,800	2,500	-	-	2,500	(2,500)	-100%	-
Public safety		-	820	820	-	-	820	(820)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	39,866	41,141	187	19,145	41,141	(21,996)	-53%	-
Planning and development		-	10,496	10,496	-	5,000	10,496	(5,496)	-52%	-
Road transport		-	29,370	30,645	187	14,145	30,645	(16,500)	-54%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	4,950	4,950	225	925	4,950	(4,025)	-81%	-
Electricity		-	1,100	1,100	-	-	1,100	(1,100)	-100%	-
Water		-	3,850	3,850	225	925	3,850	(2,925)	-76%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	117,611	119,586	707	50,471	119,586	(69,115)	-58%	-
Expenditure - Standard										
Governance and administration		-	59,631	59,631	4,731	17,662	59,631	(41,969)	-70%	-
Executive and council		-	26,913	26,913	1,839	7,323	26,913	(19,580)	-73%	-
Budget and treasury office		-	7,027	7,027	512	2,013	7,027	(5,014)	-71%	-
Corporate services		-	25,691	25,691	2,379	8,326	25,691	(17,364)	-68%	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8,586	8,586	221	893	8,586	(7,693)	-90%	-

Planning and development		-	8,486	8,486	219	891	8,486	(7,595)	-90%	-
Road transport		-	100	100	2	2	100	(98)	-98%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7,650	7,650	133	680	7,650	(6,970)	-91%	-
Electricity		-	3,800	3,800	-	262	3,800	(3,538)	-93%	-
Water		-	3,850	3,850	133	418	3,850	(3,432)	-89%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	75,867	75,867	5,085	19,235	75,867	(56,632)	-75%	-
Surplus/ (Deficit) for the year		-	41,744	43,719	(4,378)	31,236	43,719	(12,483)	-29%	-

LIM352 Aganang - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2011/12	Budget Year 2012/13						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue by Vote									
Vote 1 - Executive Council	1	-	26,513	26,513	31	7,326	26,513	(19,187)	-72.4%
Vote 2 - Corporate Services		-	32,365	32,365	187	20,482	32,365	(11,883)	-36.7%
Vote 3 - Budget and Treasury		-	7,527	7,527	264	3,409	7,527	(4,119)	-54.7%
Vote 4 - Economic Development and Planning		-	11,247	11,247	-	5,000	11,247	(6,247)	-55.5%
Vote 5 - Community and Public safety		-	6,820	7,520	-	-	7,520	(7,520)	-100.0%
Vote 6 - Infrastructure		-	26,400	27,675	-	13,330	27,675	(14,345)	-51.8%
Vote 7 - Water		-	3,930	3,930	225	925	3,930	(3,005)	-76.5%
Vote 8 - Electricity		-	1,100	1,100	-	-	1,100	(1,100)	-100.0%
Vote 9 - Building		-	1,600	1,600	-	-	1,600	(1,600)	-100.0%
Vote 10 - Plant ,tools and Equipment		-	109	109	-	-	109	(109)	-100.0%
Vote 11 - Other		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	117,612	119,587	707	50,471	119,587	(69,115)	-57.8%
Expenditure by Vote									
Vote 1 - Executive Council	1	-	26,513	26,513	1,839	7,322	26,513	(19,191)	-72.4%
Vote 2 - Corporate Services		-	29,074	29,074	2,345	8,766	29,074	(20,308)	-69.8%
Vote 3 - Budget and Treasury		-	7,027	7,027	512	2,013	7,027	(5,014)	-71.4%
Vote 4 - Economic Development and Planning		-	8,487	8,487	219	891	8,487	(7,596)	-89.5%
Vote 5 - Community and Public safety		-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	100	100	2	2	100	(98)	-98.2%
Vote 7 - Water		-	3,850	3,850	133	418	3,850	(3,432)	-89.2%
Vote 8 - Electricity		-	-	-	-	262	-	262	#DIV/0!
Vote 9 - Building		-	317	317	34	34	317	(283)	-89.3%
Vote 10 - Plant ,tools and Equipment		-	500	500	0	0	500	(500)	-100.0%
Vote 11 - Other		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	75,868	75,868	5,085	19,708	75,868	(56,160)	-74.0%
Surplus/ (Deficit) for the year	2	-	41,744	43,719	(4,378)	30,764	43,719	(12,955)	-29.6%

Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	-	36,244	38,219	(4,378)	34,050	36,244	-	-	-
Taxation									
Surplus/(Deficit) after taxation	-	36,244	38,219	(4,378)	34,050	36,244	-	-	-
Attributable to minorities	-	36,244	38,219	(4,378)	34,050	36,244	-	-	-
Surplus/(Deficit) attributable to municipality	-	36,244	38,219	(4,378)	34,050	36,244	-	-	-
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	36,244	38,219	(4,378)	34,050	36,244	-	-	-

[illegible]

Vote 15 - (NAME OF VOTE 15)									
Total Capital single-year expenditure	4	-	41,744	43,719	509	1,254	43,719	(42,465)	-97%
Total Capital Expenditure	-	-	41,744	43,719	509	1,254	43,719	(42,465)	-97%
Capital Expenditure - Standard Classification									
Governance and administration		-	4,575	4,575	-	115	4,575	(4,459)	-97%
Executive and council			500	500			-	-	
Budget and treasury office			4,075	4,075		115	4,075	(3,959)	-97%
Corporate services		-	6,820	7,520	34	39	7,520	(7,481)	-99%
Community and public safety			4,200	4,200	34	39	4,200	(4,161)	-99%
Community and social services			1,800	2,500		-	2,500	(2,500)	-100%
Sport and recreation			820	820			820	(820)	-100%
Public safety									
Housing									
Health									
Economic and environmental services		-	26,010	27,285	475	1,099	27,285	(26,186)	-96%
Planning and development			2,010	2,010			2,010	(2,010)	-100%
Road transport			24,000	25,275	475	1,099	25,275	(24,176)	-96%
Environmental protection									
Trading services		-	-	-	-	-	-	-	-
Electricity									
Water									
Waste water management									
Waste management									
Other			4,339	4,339					
Total Capital Expenditure - Standard Classification	3	-	41,744	43,719	509	1,254	39,380	(38,126)	-97%
Funded by:									
National Government			40,678	42,653	-	18,528	42,653	(24,124)	-57%
Provincial Government							-	-	
District Municipality			1,066	1,066			1,066	(1,066)	-100%
Other transfers and grants		-	41,744	43,719	-	18,528	43,719	(25,190)	-58%
Transfers recognised - capital	5								
Public contributions & donations	6								
Borrowing									
Internally generated funds		-							
Total Capital Funding		-	41,744	43,719	-	18,528	43,719	(25,190)	-58%

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

LIM352 Aganang - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			3,500			
Call investment deposits						
Consumer debtors			9,918			
Other debtors			278			
Current portion of long-term receivables						
Inventory						
Total current assets		-	13,696	-	-	-
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment						
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		-	-	-	-	-
TOTAL ASSETS		-	13,696	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables						
Provisions						
Total current liabilities		-	-	-	-	-
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS	2	-	13,696	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)						
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-

LIM352 Aganang - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2011/12	Budget Year 2012/13						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other			6,975	6,975	305	1,103	6,975	(5,872)	-84%
Government - operating			67,523	67,523	225	29,762	67,523	(37,762)	-56%
Government - capital			41,744	41,744	-	18,528	41,744	(23,215)	-56%
Interest			1,369	1,369	177	586	1,369	(784)	-57%
Dividends								-	-
Payments									
Suppliers and employees			(75,867)	(75,867)	(5,085)	(19,717)	(75,867)	(70,783)	93%
Finance charges								-	-
Transfers and Grants								-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	41,744	41,744	(4,378)	30,262	41,744	3,150	8%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE								-	-
Decrease (increase) in non-current debtors								-	-
Decrease (increase) other non-current receivables								-	-
Decrease (increase) in non-current investments								-	-
Payments									
Capital assets			(41,744)	(43,719)	(509)	(1,254)	(43,719)	(42,465)	97%
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(41,744)	(43,719)	(509)	(1,254)	(43,719)	(42,465)	97%
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans								-	-
Borrowing long term/financing								-	-
Increase (decrease) in consumer deposits								-	-
Payments									
Repayment of borrowing								-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	(1,975)	(4,886)	29,008	(1,975)	-	-
Cash/cash equivalents at beginning:									
Cash/cash equivalents at month/year end:		-	-	(1,975)		29,008	(1,975)		-

Part 2

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement –Performance indicators
- (c) Table SC3: Monthly Budget Statement –Aged Debtors
- (d) Table SC4: Monthly Budget Statement-Aged Creditors
- (e) Table SC5: Monthly Budget Statement-Investment Portfolio
- (f) Table SC6: Monthly Budget Statement –Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement-Transfers and grant expenditures
- (h) Table SC8: Monthly Budget Statement-Councillors and staff Benefits
- (i) Table SC9: Monthly Budget Statement –Actual and Revised targets for cash receipts
- (j) Table SC12: Monthly Budget Statement –Capital Expenditure Trend
- (k) Table SC13a: Monthly Budget Statement –Capital expenditure on new assets by asset class
- (l) Table SC13c: Monthly Budget Statement –Capital expenditure on repairs and maintenance by asset class
- (m) Municipal manager's quality certification

LIM352 Aganang - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Rental of Facilities Other revenue Traffic fines and licences	6 (13) 263 23	The variance is due to none payment of Property rates by Departments The Variance is due to rental payments by all Tenants including for previous months The variance is due to none payment of Val refunds by SARS The Variance is due to None payment of Traffic Fines by motorists	
2	Expenditure By Type Employee's remuneration Councillor's remuneration General Expenses	839 83 244	Due to non filling of approved position Due to non filling of replacement of councillor who resigned Payments dates are delayed from previous month dur to late submission of invoices by suppliers	
3	Capital Expenditure Capital & Infrastructure assets	4 626	Most projects are still at specification stage	
4	Financial Position			
5	Cash Flow Transfers recognised-Operating			
6	Measurable performance			
7	Municipal Entities			

LIM352 Aganang - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator		Basis of calculation	Ref	Budget Year 2012/13					
				2011/12 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<u>Borrowing Management</u>									
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.8%	6.8%	0.0%	0.0%		
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Safety of Capital</u>									
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%		
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Liquidity</u>									
Current Ratio	Current assets/Current liabilities	1	0.0%	0.0%	0.0%	0.0%	0.0%		
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	13.4%	0.0%	0.0%	0.0%		
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
<u>Funding of Provisions</u>									
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions								
<u>Other Indicators</u>									
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2							
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2							
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	52.8%	52.8%	23.5%	0.0%		
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		0.0%	7.2%	7.2%	0.0%	0.0%		
<u>IDP regulation financial viability indicators</u>									

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					

LIM352 Aganang - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2012/13								Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
Debtors Age Analysis By Revenue Source											
Rates	1200	-	-	620	1,208	1,240	1,224	1,374	16,585	22,249	-
Electricity	1300	-	-	-	-	-	-	-	-	-	-
Water	1400	-	-	-	-	-	-	-	-	-	-
Sewerage / Sanitation	1500	-	-	-	-	-	-	-	-	-	-
Refuse Removal	1600	-	-	-	-	-	-	-	-	-	-
Housing (Rental Revenue)	1700	-	-	-	-	-	-	-	-	-	-
Other	1900	400	1,236,027	331,728	252,389	698,316	38,504	131,424	985,464	3,674	-
Total By Revenue Source	2000	0	1,236	952	1,460	1,938	1,262	1,505	17,570	25,924	-
2011/12 - totals only											
Debtors Age Analysis By Customer Category											
Government	2200	-	-	620	1,208	1,240	1,224	1,374	16,585	22,249	-
Business	2300	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-
Other	2500	0	1,236	332	252	698	39	131	985	3,674	-
Total By Customer Category	2600	0	1,236	952	1,460	1,938	1,262	1,505	17,570	25,924	-

LIM352 Aganang - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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LIM352 Aganining - Supporting Table 300 Monthly Budget Statement - Transfers and Grants Receipts										
		Budget Year 2012/13								
Description	Ref	2011/12 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	63,673	-	-	29,062	63,673	(34,612)	-54.4%	-
Local Government Equitable Share			61,373			26,762	61,373	(34,612)	-56.4%	
Municipal System Improvement			800			800	800			
Local Government Financial Management Grants			1,500			1,500	1,500			
	3									
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:										
Other transfers and grants [insert description]										
District Municipality:		-	3,850	-	225	925	3,850	(2,925)	-76.0%	-
Capricorn Municipality			3,850		225	925	3,850	(2,925)	-76.0%	
Other grant providers:		-	-	-	-	-	-	-	-	-
EPWP										
Total Operating Transfers and Grants	5	-	67,523	-	225	29,986	67,523	(37,537)	-55.6%	-

Capital Transfers and Grants									
National Government: Municipal Infrastructure Grants Local Government Equitable Shares	-	40,678	-	-	18,102	40,678	(13,041)	-32.1%	-
	-	26,371	-	-	13,330	26,371	(13,041)	-49.5%	-
	-	14,307	-	-	4,772	14,307	-	-	-
Other capital transfers <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Provincial Government: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers: EPWP DME	-	1,066	-	-	426	1,066	(640)	-60.0%	-
	-	1,066	-	-	426	1,066	(640)	-60.0%	-
Total Capital Transfers and Grants	5	41,744	-	-	18,528	41,744	(13,681)	-32.8%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	109,267	-	225	48,515	109,267	(51,218)	-46.9%	-

LIM352 Aaganang - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2012/13																
		2011/12		Original Budget		Adjusted Budget		Monthly actual		YearTD actual		YearTD budget		YTD variance		YTD variance %		Full Year Forecast
		Audited Outcome		B		C												
Councillors (Political Office Bearers plus Other)	1	A		B		C												D
Basic Salaries and Wages				5,150			447	1,778	5,150	(3,372)	-65%							
Pension and UIF Contributions				909			67	267	909	(642)	-71%							
Medical Aid Contributions				-			-		-	-								
Motor Vehicle Allowance				2,020			160	635	2,020	(1,385)	-69%							
Cellphone Allowance				442			37	147	442	(295)	-67%							
Housing Allowances				-					-	-								
Other benefits and allowances				527			87	241	527	(285)	-54%							
Sub Total - Councillors				9,047	-		798	3,069	9,047	(5,979)	-66%	-						
% Increase	4			#DIV/0!														
Senior Managers of the Municipality	3																	
Basic Salaries and Wages				2,702			132	536	2,702	(2,167)	-80%							
Pension and UIF Contributions				609			22	94	609	(514)	-84%							
Medical Aid Contributions				180				2	180	(178)	-99%							
Overtime				-					-	-								
Performance Bonus				-					-	-								
Motor Vehicle Allowance				750			27	124	750	(626)	-84%							
Cellphone Allowance				61			4	13	61	(48)	-78%							
Housing Allowances				20			4	12	20	(8)	-40%							
Other benefits and allowances				178			18	55	178	(123)	-69%							
Payments in lieu of leave				-					-	-								
Long service awards				-					-	-								
Post-retirement benefit obligations	2			-					-	-								
Sub Total - Senior Managers of Municipality				4,500	-		207	835	4,500	(3,665)	-81%	-						
% Increase	4			#DIV/0!														
Other Municipal Staff																		
Basic Salaries and Wages				22,287			1,505	5,563	22,287	(16,724)	-75%							
Pension and UIF Contributions				4,566			289	1,099	4,566	(3,467)	-76%							
Medical Aid Contributions				1,760			61	244	1,760	(1,516)	-86%							
Overtime				480			42	213	480	(267)	-56%							
Performance Bonus				-					-	-								
Motor Vehicle Allowance				2,815			197	728	2,815	(2,087)	-74%							
Cellphone Allowance				376			22	84	376	(292)	-78%							
Housing Allowances				354			8	36	354	(318)	-90%							

Other benefits and allowances																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Other Staff of Entities									
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								-	
Sub Total - Other Staff of Entities								-	
% increase	4	-	-	-	-	-	-	-	-
Total Municipal Entities								-	
		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			49,084	-	3,389	12,815	49,084	(36,270)	-74%
% increase	4	-	#DIV/0!	-	2,591	9,746	40,037	(30,291)	-76%
TOTAL MANAGERS AND STAFF			40,037	-					-

[illegible]

LIM352 Aganang - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

		Budget Year 2012/13							
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		20	96	168	168	96	(72)	-75.3%	0%
August		1,633	1,761	0	168	1,857	1,688	90.9%	0%
September		4,934	5,674	577	745	7,530	6,785	90.1%	2%
October		4,308	5,135	509	1,254	12,665	11,411	90.1%	3%
November		5,670	5,874			18,539	-		
December		5,620	5,620			24,159	-		
January		4,420	4,420			28,579	-		
February		3,020	3,020			31,599	-		
March		4,740	4,740			36,339	-		
April		4,280	4,280			40,619	-		
May		3,000	3,000			43,619	-		
June		100	100			43,719	-		
Total Capital expenditure	-	41,744	43,719	1,254					

LIM352 Aganang - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

[illegible]

Social rental housing										
Other	-	2,700	2,700	34	39	-	-	2,661	98.6%	-
Heritage assets										
Buildings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Investment properties										
Housing development	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other assets										
General vehicles	-	7,334	7,334	-	115	7,334	7,218	98.4%	-	-
Specialised vehicles	-	1,200	1,200	-	-	1,200	1,200	100.0%	-	-
Plant & equipment	-	700	700	-	-	700	700	100.0%	-	-
Computers - hardware/equipment	-	2,459	2,459	-	-	2,459	2,459	100.0%	-	-
Furniture and other office equipment	-	590	590	-	-	590	590	100.0%	-	-
Abattoirs	-	585	585	-	-	585	585	100.0%	-	-
Markets	-	1,500	1,500	17	-	1,500	1,483	98.9%	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-
Other Buildings	-	300	300	99	-	300	201	67.1%	-	-
Other Land	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class	-	-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class	-	-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming	-	600	600	-	-	600	600	100.0%	-	-
Other	-	600	600	-	-	600	600	100.0%	-	-
Total Capital Expenditure on new assets	1	-	41,744	43,719	509	1,254	43,719	42,465	97.1%	-

LIM352 Aganang - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

[illegible]

[illegible]

