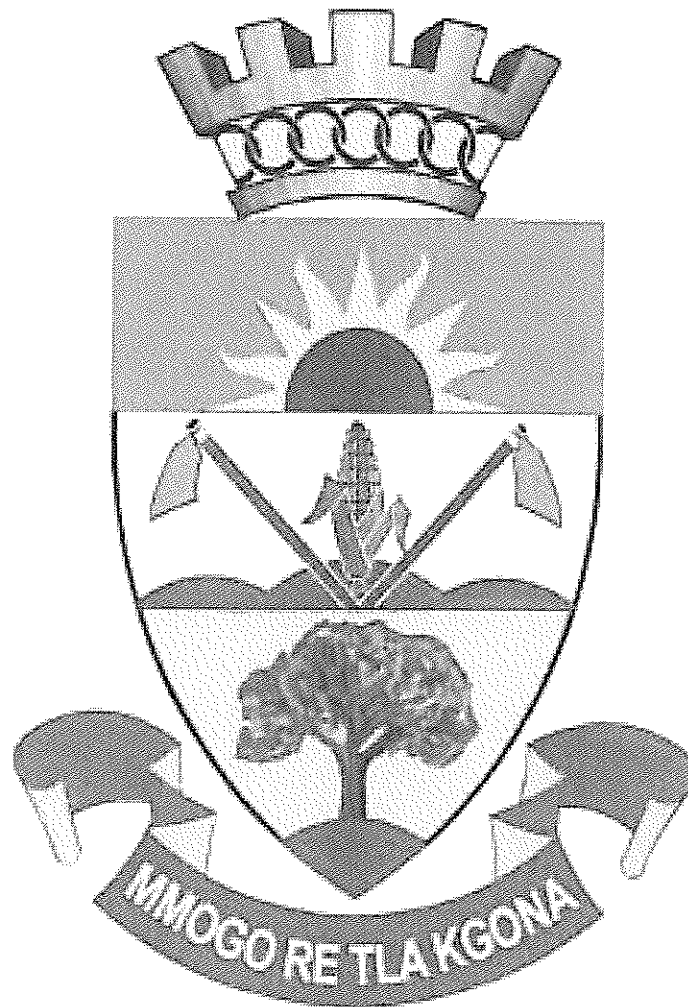


AGANANG LOCAL MUNICIPALITY



**Monthly Budget Statement for the month ending
September 2012**

BUDGET AND TREASURY OFFICE

SUBJECT: MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 September 2012, the ten working days reporting limit expires on **12 October 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 30 September 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	-	30,420	31,394	974	103%

Total operating expenditure	75,867	-	19,823	14,764	5,247	-26%
(surplus)Deficit						

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

The operating expenditure shows a negative variance of -26% due to non-spending on operations as projected.

Revenue per source

Description	Annual budget R'000	Adjustment Budget R'000	YTD Budget R'000	YTD Revenue R'000	Variance Percentage R'000
Property Rates	300		75	65	-13%
Rental of Facilities	454		190	30	-84%
Interest earned-external investment	1,358		462	409	-11%
Interest earned-outstanding debtors	11		-	-	0%
Licence and Permits	2,320		579	629	108%
Transfers recognised-Operational	67,523		27,834	30,188	108%
Other Revenue	3,901		1,280	74	-94%

PROPERTY RATES

A variance of -13% is due to non-payment by Department of Public Works.

RENTAL OF FACILITIES

The municipality is billing department of Public works for rental of office space at one of our satellite office and Currently Public Works is not paying because the municipality is unable to provide them with Tax clearance certificate. The municipality tried to obtain the tax clearance certificate from SARS but SARS refused to issues out the certificate because of outstanding PAYE return from 2005 assessment year. Hence the variance of -84%.

OTHER REVENUE

The municipality is currently unable to collect revenue from SARS on VAT refund hence - 94%.

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 30 September 2012 was at on Adjusted Budget 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 R'000	Variance % On Adjusted R'000
Salaries and wages	40,037	-	7,519	19%	-
Remuneration of councillors	9,047	-	2,217	24.5%	-
Contracted service	2,787	-	503	18%	-
Other expenses	23 996	-	4,190	17%	-
TOTAL	75,867	-	14,429	19%	-

CAPITAL BUDGET PERFORMANCE

Description	Annual Budget R'000	Adjusted Budget R'000	Expenditure year to date R'000	Variance % on Annual	Variance % On Adjusted
Capital Expenditure	41,744	-	745	1.7%	-

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 Equitable shares.

CASH FLOW

Council has favorable bank balance of R6, 304,983.68 and short terms investments amounting to R49 118 678 inclusive of R254 371.39 for accrued interest for the month which amount to total cash of R54 758 397.36

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 30 September 2012 excluding Property rates debtors which are still reconciled to the Valuation roll.

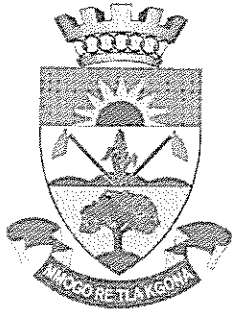
Creditors

Creditors balance amount to R475, 363 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 30 September 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

LIM352 Aganang - Table C1 Monthly Budget Statement Summary - M03 September

Description	2011/12 Audited Outcome	Budget Year 2012/13						Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
R thousands							YTD variance %	
Financial Performance								
Property rates	-	300	-	-	65	300	(235)	-78%
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	1,369	-	179	409	1,369	(961)	-70%
Transfers recognised - operational	-	67,523	-	-	29,762	67,523	(37,762)	-56%
Other own revenue	-	6,675	-	222	733	6,675	(5,942)	-89%
Total Revenue (excluding capital transfers and contributions)	-	75,867	-	401	30,968	75,867	(44,899)	-59%
Employee costs	-	40,037	-	2,534	7,498	40,037	(32,539)	-81%
Remuneration of Councillors	-	9,047	-	763	2,260	9,047	(6,787)	-75%
Depreciation & asset impairment	-	5,500	-	-	-	5,500	(5,500)	-100%
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	-	26,783	-	1,345	4,874	26,783	(21,909)	-82%
Total Expenditure	-	81,367	-	4,632	14,632	81,367	(66,735)	-82%
Surplus/(Deficit)	-	(5,500)	-	(4,232)	16,336	(5,500)	21,836	-397%
Transfers recognised - capital	-	43,719	-	-	18,528	43,719	(25,190)	-58%
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	38,219	-	(4,232)	34,864	38,219	(3,355)	-9%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	38,219	-	(4,232)	34,864	38,219	(3,355)	-9%
Capital expenditure & funds sources								
Capital expenditure	-	41,744	43,719	577	745	43,719	(42,974)	-98%
Capital transfers recognised	-	41,744	43,719	-	18,528	43,719	(25,190)	-58%
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Total sources of capital funds	-	41,744	43,719	-	18,528	43,719	(25,190)	-58%
Financial position								
Total current assets	-	13,696	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-

[illegible]

LIM352 Aganang - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	Budget Year 2012/13						2011/12
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1						YTD variance %	
Revenue - Standard								
Governance and administration		65,441	65,441	213	30,076	65,441	(35,365)	-54%
Executive and council		26,059	26,059	-	7,282	26,059	(18,777)	-72%
Budget and treasury office		7,527	7,527	213	3,127	7,527	(4,400)	-58%
Corporate services		31,854	31,854	-	19,667	31,854	(12,188)	-38%
Community and public safety		7,354	8,054	17	30	8,054	(8,024)	-100%
Community and social services		4,734	4,734	17	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	171	18,958	41,141	(22,183)	-54%
Planning and development		10,496	10,496	-	5,000	10,496	(5,496)	-52%
Road transport		29,370	30,645	171	13,958	30,645	(16,687)	-54%
Environmental protection		-	-	-	-	-	-	-
Trading services		4,950	4,950	-	700	4,950	(4,250)	-86%
Electricity		1,100	1,100	-	-	1,100	(1,100)	-100%
Water		3,850	3,850	-	700	3,850	(3,150)	-82%
Waste water management		-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-
Total Revenue - Standard	2	117,611	119,586	401	49,764	119,586	(69,822)	-58%
Expenditure - Standard								
Governance and administration		59,631	59,631	4,264	13,405	59,631	(46,226)	-78%
Executive and council		26,913	26,913	1,689	5,483	26,913	(21,430)	-80%
Budget and treasury office		7,027	7,027	447	1,501	7,027	(5,526)	-79%
Corporate services		25,691	25,691	2,129	6,420	25,691	(19,270)	-75%
Community and public safety		-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and environmental services		8,586	8,586	236	672	8,586	(7,914)	-92%

Planning and development			8,486	8,486	236	672	8,486	(7,814)	-92%	-
Road transport		-	100	100	-	-	100	(100)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7,650	7,650	132	547	7,650	(7,103)	-93%	-
Electricity		-	3,800	3,800	8	262	3,800	(3,538)	-93%	-
Water		-	3,850	3,850	123	284	3,850	(3,566)	-93%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	75,867	75,867	4,632	14,624	75,867	(61,244)	-81%	-
Surplus/ (Deficit) for the year		-	41,744	43,719	(4,232)	35,141	43,719	(8,578)	-20%	-

LIM352 Aganang - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		Budget Year 2012/13					2011/12	
Ref		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							YTD variance %	
1	Revenue by Vote							
	Vote 1 - Executive Council	26,513	26,513	-	7,295	26,513	(19,218)	-72.5%
	Vote 2 - Corporate Services	32,365	32,365	171	20,295	32,365	(12,070)	-37.3%
	Vote 3 - Budget and Treasury	7,527	7,527	230	3,144	7,527	(4,383)	-58.2%
	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	-	700	3,930	(3,230)	-82.2%
	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 ,ools 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]	-	-	-	-	-	-	-
2	Total Revenue by Vote	117,612	119,587	401	49,764	119,587	(69,822)	-58.4%
1	Expenditure by Vote							
	Vote 1 - Executive Council	26,513	26,513	1,689	5,483	26,513	(21,030)	-79.3%
	Vote 2 - Corporate Services	29,074	29,074	2,129	6,420	29,074	(22,653)	-77.9%
	Vote 3 - Budget and Treasury	7,027	7,027	447	1,501	7,027	(5,526)	-78.6%
	Vote 4 - Economic Development and Planning	8,487	8,487	236	672	8,487	(7,815)	-92.1%
	Vote 5 - Community and Public safety	-	-	-	-	-	-	-
	Vote 6 - Infrastructure	100	100	-	-	100	(100)	-100.0%
	Vote 7 - Water	3,850	3,850	123	284	3,850	(3,566)	-92.6%
	Vote 8 - Electricity	-	-	8	262	-	262	#DIV/0!
	Vote 9 - Building	317	317	-	-	317	(317)	-100.0%
	Vote 10 - Plant ,ools and Equipment	500	500	-	-	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]	-	-	-	-	-	-	-
2	Total Expenditure by Vote	75,868	75,868	4,632	14,623	75,868	(61,245)	-80.7%
2	Surplus/ (Deficit) for the year	41,744	43,719	(4,232)	35,141	43,719	(8,578)	-19.6%

Contributed assets	-	38,219	-	(4,232)	34,864	38,219	-	-
Surplus/(Deficit) after capital transfers & contributions								
Taxation								
Surplus/(Deficit) after taxation	-	38,219	-	(4,232)	34,864	38,219	-	-
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	-	38,219	-	(4,232)	34,864	38,219	-	-
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	-	38,219	-	(4,232)	34,864	38,219	-	-

Vote 15 - (NAME OF VOTE 15)									
Total Capital single-year expenditure		-	-	-	577	745	43,719	(42,974)	-98%
Total Capital Expenditure		-	-	-	577	745	43,719	(42,974)	-98%
Capital Expenditure - Standard Classification									
Governance and administration									
Executive and council	-	4,575	4,575	-	-	115	4,575	(4,459)	-97%
Budget and treasury office	-	500	500	-	-	-	500	(500)	-100%
Corporate services	-	4,075	4,075	-	-	115	4,075	(3,959)	-97%
Community and public safety									
Community and social services	-	6,820	7,520	-	-	5	7,520	(7,515)	-100%
Sport and recreation	-	4,200	4,200	-	-	5	4,200	(4,195)	-100%
Public safety	-	1,800	2,500	-	-	-	2,500	(2,500)	-100%
Housing	-	820	820	-	-	-	820	(820)	-100%
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	26,010	27,285	577	624	27,285	27,285	(26,661)	-98%
Road transport	-	2,010	2,010	-	-	2,010	2,010	(2,010)	-100%
Environmental protection	-	24,000	25,275	577	624	25,275	25,275	(24,651)	-98%
Trading services									
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	4,339	4,339	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification		-	41,744	43,719	577	745	39,380	(38,635)	-98%
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	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	-	43,719	-	-	18,528	43,719	(25,190)	-56%
Public contributions & donations	6	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total Capital Funding		-	41,744	43,719	-	18,528	43,719	(25,190)	-56%

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 - M03 September

Description	Ref	2011/12	Budget Year 2012/13			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
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 - M03 September

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	
R thousands	1							YTD variance %	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other			6,975	6,975	222	576	6,975	(6,399)	-92%
Government - operating			67,523	67,523	-	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	179	409	1,369	(961)	-70%
Dividends								-	
Payments			(75,867)	(75,867)	(4,632)	(14,632)	(75,867)	(71,235)	94%
Suppliers and employees								-	
Finance charges								-	
Transfers and Grants								-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	41,744	41,744	(4,231)	34,643	41,744	2,899	7%
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			(41,744)	(43,719)	(577)	(745)	(43,719)	(42,974)	98%
Capital assets									
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(41,744)	(43,719)	(577)	(745)	(43,719)	(42,974)	98%
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans								-	
Borrowing long term/refinancing								-	
Increase (decrease) in consumer deposits								-	
Payments								-	
Repayment of borrowing								-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	(1,975)	(4,808)	33,897	(1,975)		
Cash/cash equivalents at beginning:									
Cash/cash equivalents at month/year end:		-	-	(1,975)		33,897	(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 - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Property Rates Rental of Facilities Other revenue Traffic fines	25 113 666 36	The municipality didn't bill any for the previous month due to capturing of valuation roll on the system Contract expired and others didn't make payment for the month e.g. Vodacom , Public works Sars didn't pay val due to us Fines were not paid as compared to last month.	
2	Expenditure By Type Employee's remuneration Councillor's remuneration General Expenses	774 13 765	Due to non filling of approved position Due to non filling of replacement of councillor who resigned Due to late submission of invoices for previous month	
3	Capital Expenditure Capital Expenditure	4,356	Most projects are still at specification stage	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

LIM352 Aganang - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2011/12	Budget Year 2012/13			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.8%	0.0%	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%	0.0%	24.2%	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%	0.0%	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 Aqanang - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		NT Code	Budget Year 2012/13									Total	Bad Debts
R thousands			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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 - M03 September

[illegible]

LIM352 Aganang - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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											
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			28,762	61,373	(34,612)	-56.4%	
Municipal System Improvement				800			800	800			
Local Government Financial Management Grants				1,500			1,500	1,500			
Other transfers and grants [insert description]	3								-		
Provincial Government:									-		
Other transfers and grants [insert description]									-		
District Municipality:											
Capricorn Municipality				3,850	-	-	700	3,850	(3,150)	-81.8%	-
Other grant providers:				3,850			700	3,850	(3,150)	-81.8%	
EPWP									-		
Other grant providers:									-		
EPWP									-		
Total Operating Transfers and Grants	5			67,523	-	-	29,762	67,523	(37,762)	-55.9%	-

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>									
-	-	-	-	-	-	-	-		-
							-		
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	-	-	-	48,290	109,267	(51,443)	-47.1%	-

LIM352 Aganang - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	2011/12	Budget Year 2012/13							
R thousands			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
	Basic Salaries and Wages			5,150		447	1,331	5,150	(3,819)	-74%	
	Pension and UIF Contributions			909		67	200	909	(709)	-78%	
	Medical Aid Contributions			-		-		-	-		
	Motor Vehicle Allowance			2,020		160	475	2,020	(1,545)	-76%	
	Cellphone Allowance			442		37	110	442	(332)	-75%	
	Housing Allowances			-				-	-		
	Other benefits and allowances			527		48	155	527	(372)	-71%	
	Sub Total - Councillors	4	-	9,047	-	759	2,271	9,047	(6,776)	-75%	-
	% increase			#DIV/0!							
Senior Managers of the Municipality											
	Basic Salaries and Wages	3		2,702		133	403	2,702	(2,299)	-85%	
	Pension and UIF Contributions			609		22	72	609	(536)	-88%	
	Medical Aid Contributions			180			2	180	(178)	-99%	
	Overtime			-				-	-		
	Performance Bonus			-				-	-		
	Motor Vehicle Allowance			750		27	97	750	(653)	-87%	
	Cellphone Allowance			61		4	10	61	(52)	-84%	
	Housing Allowances			20		4	8	20	(12)	-60%	
	Other benefits and allowances			178		21	37	178	(141)	-79%	
	Payments in lieu of leave			-				-	-		
	Long service awards			-				-	-		
	Post-retirement benefit obligations			-				-	-		
	Sub Total - Senior Managers of Municipality	2		4,500	-	210	628	4,500	(3,871)	-86%	-
	% increase	4	-	#DIV/0!							
Other Municipal Staff											
	Basic Salaries and Wages			22,287		1,486	4,058	22,287	(18,229)	-82%	
	Pension and UIF Contributions			4,566		288	810	4,566	(3,756)	-82%	
	Medical Aid Contributions			1,760		62	183	1,760	(1,577)	-90%	
	Overtime			480		46	171	480	(309)	-64%	
	Performance Bonus			-		-		-	-		
	Motor Vehicle Allowance			2,815		189	531	2,815	(2,285)	-81%	
	Cellphone Allowance			376		21	61	376	(315)	-84%	
	Housing Allowances			354		8	28	354	(325)	-92%	

[illegible]

Other Cash Flows/Payments		Total Cash Payments by Type													
	4,920	5,423	5,166	11,182	13,192	12,816	10,049	9,242	10,732	10,653	8,665	17,535	119,387	125,178	141,796
NET INCREASE/DECREASE IN CASH HELD	41,788	(2,818)	(4,766)	(10,417)	(12,165)	(8,718)	(16,967)	(10,138)	(8,069)	(18,709)	0	(17,172)	(1,975)	(1,975)	(9,148)
Cash/cash equivalents at the monthly/year beginning:	41,788	38,971	38,971	34,205	23,788	45,897	37,332	26,692	17,973	34,941	24,803	16,734	—	(1,975)	(1,975)
Cash/cash equivalents at the monthly/year end:	41,788	38,971	34,205	23,788	45,897	33,732	26,692	17,973	34,941	24,803	16,734	(1,975)	(1,975)	(1,975)	(9,148)

LIM352 Aganang - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

LW33Z Aganang - supporting table 3012 monthly Budget statement - capital expenditure trend										
R thousands	Month	2011/12	Budget Year 2012/13						% spend of Original Budget	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
<u>Monthly expenditure performance trend</u>										
	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		745	7,530	6,785	90.1%	2%
	October		4,308	5,135	577		12,665	-		
	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	745				

	Social rental housing		2,700	2,700	-	5	2,700	2,695	-	99.8%	-
	Other	-	-	-	-	-	-	-	-	-	-
	<u>Heritage assets</u>										
	Buildings	-									
	Other	-									
	<u>Investment properties</u>										
	Housing development	-									
	Other	-									
	<u>Other assets</u>		7,334	7,334	-	113	7,334	7,220	-	98.5%	-
	General vehicles	-	1,200	1,200	-	-	1,200	1,200	-	100.0%	-
	Specialised vehicles	-	700	700	-	-	700	700	-	100.0%	-
	Plant & equipment	-	2,459	2,459	-	-	2,459	2,459	-	100.0%	-
	Computers - hardware/equipment	-	590	590	-	-	590	590	-	100.0%	-
	Furniture and other office equipment	-	585	585	-	-	585	585	-	100.0%	-
	Abitoirs	-									
	Markets	-	1,500	1,500	-	15	1,500	1,486	-	99.0%	-
	Civic Land and Buildings	-									
	Other Buildings	-	300	300	-	99	300	201	-	67.1%	-
	Other Land	-									
	Surplus Assets - (Investment or Inventory)	-									
	Other	-									
	<u>Agricultural assets</u>										
	List sub-class	-									
		-									
	<u>Biological assets</u>										
	List sub-class	-									
		-									
	<u>Intangibles</u>										
	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	577	743	43,719	42,976	-	98.3%	-

LIM352 Aganang - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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