



**Fetakgomo Local Municipality**

**Monthly Budget Statement**

**31 August 2013**

## Municipal Manager Quality certification

I, **Danger Matumane**, the Acting Municipal Manager of Fetakgomo Local Municipality, hereby

Certify that –

- the monthly budget statement report on the implementation of the budget and financial state affairs of the municipality

for the period ended 31 August 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Print name:** \_\_\_\_\_

**Acting Municipal Manager of Fetakgomo Local Municipality**

**Signature** : \_\_\_\_\_

**Date** : \_\_\_\_\_

# BUDGET AND TREASURY OFFICE

**To** : The Mayor  
: Provincial Treasury  
: National Treasury  
: Cooperative Governance Human Settlement and Traditional Affairs  
: All Strategic Managers  
: Staff  
: Interested Members of the Community  
: Any other stakeholder

**SUBJECT: MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 AUGUST 2013.**

## **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 OBJECTIVE**

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 August 2013, the ten working day reporting limit expires on **13 September 2013**. The Budget and Treasury Office has met the timelines for this reporting period with regard to the section 71 report.

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

### 1. INTRODUCTION

The monthly budget statement is prescribed in the MFMA and seeks to report on the implementation of the adopted IDP and budget.

The report covers revenue performance, operating expenditure performance, capital expenditure performance, grant received and grants spend, cash flow, financial position and debtors and creditors age analysis.

The tables are also prescribed by the MFMA with intention bring comparability of financial and non-financial information across all 278 municipalities.

The budget monitoring and reporting office relies on various internal stakeholders to provide information for these report.

The financial result for the period ending 31 August 2013 are summarised as follows;

Statement of Financial Performance					
Description	ANNUAL BUDGET	ADJUSTED BUDGET	YTD Budget (R'000)	YTD Actual (R'000)	Variance% R'000
Total Revenue excluding capital receipts	72 176	0	12 029	25 483	112%
Total Operating Expenditure	77 099	0	12 850	11 626	-10%
Operating deficit	4 923	0	-820	13 857	1787%

The annual budget for 2013/14 has an operating deficit of R4,9 million backed up by cash surplus not previous financial years. Using a standard budget approach, the operating income amounts to a total of R 25 483 resulting a positive variance of 112 per cent.

The bulk of the receipts mostly relate to grant transfers for equitable share, MFMG and MSIG from National treasury.

The operating expenditure amount for the month amount to R 11,6 million which is 10 per cent less than the standard budget amount.

## 1.2 REVENUE PER SOURCE

### LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		3 900	4 000	-	760	1 519	667	852	128%	4 000
Property rates - penalties & collection charges		42	21	-	-	-	4	(4)	-100%	21
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		2 304	5 060	-	295	470	843	(373)	-44%	5 060
Service charges - other		271	97	-	52	72	16	56	347%	97
Rental of facilities and equipment		202	291	-	1	1	49	(48)	-98%	291
Interest earned - external investments		900	1 450	-	99	163	242	(79)	-33%	1 450
Interest earned - outstanding debtors		66	70	-	-	-	12	(12)	-100%	70
Dividends received		-	-	-	-	-	-	-		-
Fines		200	350	-	54	101	58	42	73%	350
Licences and permits		2 500	3 000	-	140	301	500	(199)	-40%	3 000
Agency services		750	450	-	46	46	75	(29)	-39%	450
Transfers recognised - operational		50 822	57 379	-	450	22 783	9 563	13 219	138%	57 379
Other revenue		2 800	7	-	12	27	1	26	2190%	7
Gains on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>64 757</b>	<b>72 176</b>	<b>-</b>	<b>1 908</b>	<b>25 483</b>	<b>12 029</b>	<b>13 453</b>	<b>112%</b>	<b>72 176</b>

The table above shows revenue performance per source. The figures are based on the accounting concept called accrual basis in which revenue is recognised as the transaction occurs not when revenue is received.

The variance column shows a positive figure where actual is more than the budget and a negative percentage figure where actual amount is less than the budget amount.

The main reason for variance of over 100 per cent could be explained as due to the method used in these report where a standard or average performance is expected but does not move in line actual results.

To understand the actual cash collection, please refer to table SC9, cash flow statement.

### 1.2.1 REFUSE REMOVAL

Revenue from refuse removal is improving although at a slow rate.

The actual revenue receipts on refuse removal for the month amount to R 8 000.00 rand which is less than a per cent. This shows that very little progress is being made on revenue collection on the revenue source. Council should adopt measures that will improve revenue collection. The measures could include strengthen public participation for public awareness, increasing pay points, improving the accuracy of the billing and delivery of account statements on time, implementing the credit control policies and generally improving efficiency of the billing system.

### 1.2.2 MUNICIPAL PROPERTY RATES

Revenue from refuse property rates is improving although at a slow rate.

The actual revenue receipts on property rates for the month amount to R186 000.00 which is less than a per cent. This shows that very little progress is being made on revenue collection on the revenue source. Council

should adopt measures that will improve revenue collection. The measures could include strengthen public participation for public awareness, increasing pay points, improving the accuracy of the billing and delivery of account statements on time, implementing the credit control policies and generally improving efficiency of the billing system.

### 1.2.3 TRAFFIC FUNCTIONS (CASH BASIS)

Revenue from the traffic function is doing considerably well with a collection amount of R127 000.00 thousands rand. The municipality is performing most of the functions except testing of drivers' license pending the completion of the testing station.

### 1.3 OPERATING EXPENDITURE PERFORMANCE

The year to date expenditure per type is as follows:

**LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

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 By Type</b>	-									
Employee related costs		28 085	34 386	-	2 126	4 615	5 731	(1 116)	-19%	34 386
Remuneration of councillors		6 856	7 357	-	1 253	1 253	1 226	27	2%	7 357
Debt impairment		4 800	6 288	-	524	1 048	1 048	-		6 288
Depreciation & asset impairment		2 824	3 270	-	272	545	545	(0)	0%	3 270
Finance charges		85	89	-	-	-	15	(15)	-100%	89
Bulk purchases		1 300	1 500	-	132	240	250	(10)	-4%	1 500
Other materials		-	-	-	-	-	-	-		-
Contracted services		2 554	3 000	-	249	495	500	(5)	-1%	3 000
Transfers and grants		-	-	-	-	-	-	-		-
Other expenditure		18 162	21 209	-	2 263	3 430	3 535	(105)	-3%	21 209
Loss on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>64 667</b>	<b>77 099</b>	<b>-</b>	<b>6 820</b>	<b>11 626</b>	<b>12 850</b>	<b>(1 224)</b>	<b>-10%</b>	<b>77 099</b>

Total expenditure in 31August 2013 amounted to R 6,8 million and has a negative variance of 10 per cent.

Simply put it means spending to date is 10 per cent less than budgeted.

## 1.4 CAPITAL BUDGET PERFORMANCE

LIM474 Fetakgomo - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

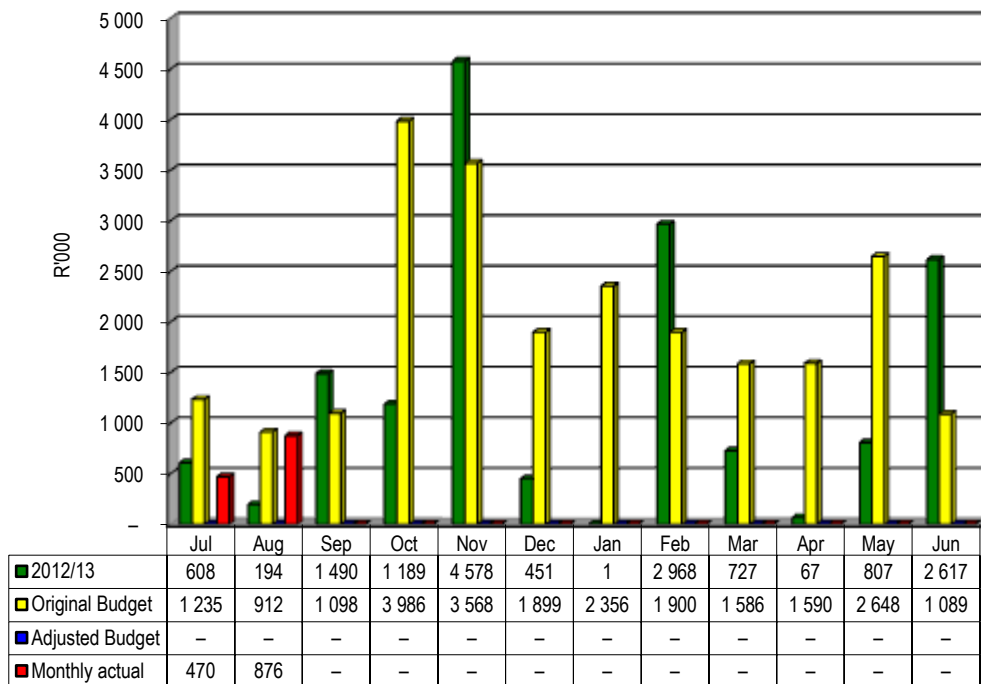
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		7 391	7 800	-	500	682	1 300	618	47.5%	7 800
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges		-	-	-	-	-	-	-		-
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		5 191	2 625	-	500	682	438	(245)	-56.0%	2 625
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	-	-	-	-	-	-		-
Street Lighting		5 191	2 625	-	500	682	438	(245)	-56.0%	2 625
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		2 200	5 175	-	-	-	863	863	100.0%	5 175
Waste Management		2 200	5 175	-	-	-	863	863	100.0%	5 175
Transportation		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		7 657	3 580	-	134	422	597	174	29.2%	3 580
Parks & gardens		850	-	-	-	-	-	-		-
Sportsfields & stadia		350	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4 197	3 180	-	-	288	530	242	45.7%	3 180
Cemeteries		400	400	-	134	134	67	(68)	-101.5%	400
Social rental housing		-	-	-	-	-	-	-		-
Other		1 860	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Other assets</b>		8 440	12 487	-	242	242	2 081	1 839	88.4%	12 487
General vehicles		450	410	-	-	-	68	68	100.0%	410
Specialised vehicles		1 250	450	-	-	-	75	75	100.0%	450
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		200	300	-	7	7	50	43	85.6%	300
Furniture and other office equipment		573	1 130	-	45	45	188	144	76.2%	1 130
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	500	-	190	190	83	(106)	-127.7%	500
Civic Land and Buildings		5 216	8 500	-	-	-	1 417	1 417	100.0%	8 500
Other Buildings		450	-	-	-	-	-	-		-
Other		300	1 197	-	-	-	199	199	100.0%	1 197
<b>Total Capital Expenditure on new assets</b>	1	23 488	23 867	-	876	1 346	3 978	2 631	66.2%	23 867

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

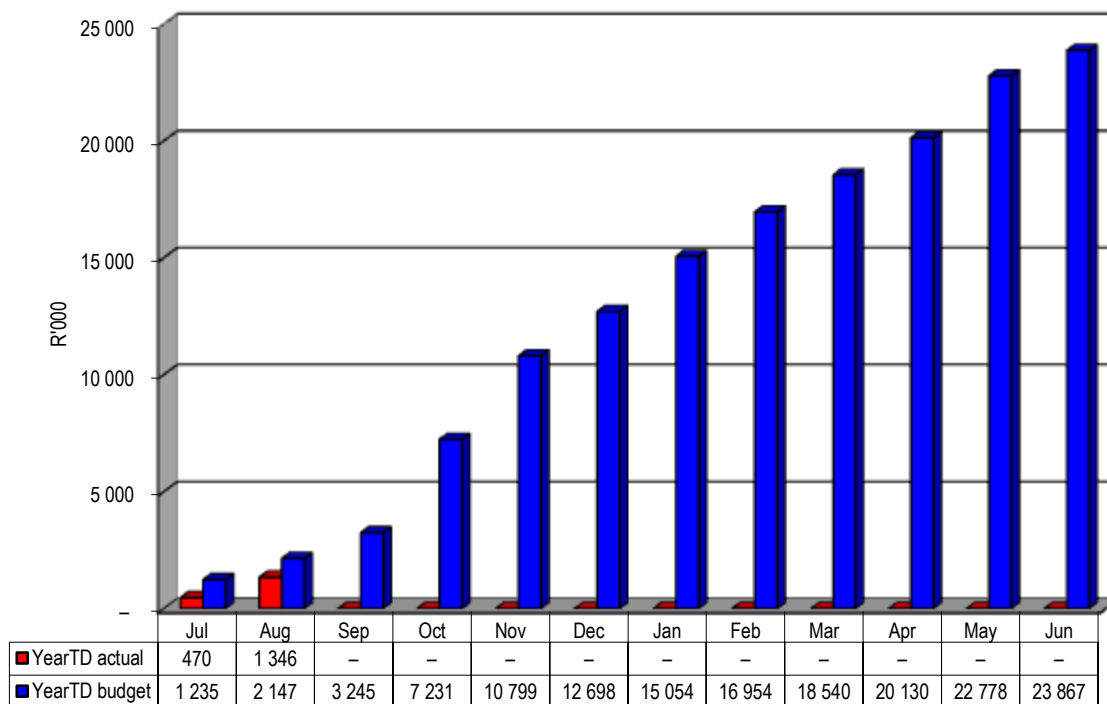
Total budget for capital projects amounts to R 23,8 million from R 22,4 million in the previous financial year.

Capital expenditure for the month amounts to R876 thousands and R1 346 million on year to date. Based on standard budgeting, the expenditure should be R 2 631 million which then raises a negative variances of 66 per cent. Reasons for under spending on capital budget are provided on page 9.

**Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target**





## REASONS FOR DETAILED CAPITAL EXPENDITURE PERFORMANCE

Description	ANNUAL BUDGET	MONTHLY AMOUNT SPENT	YTD EXPENDITURE	% SPENT	COMMENTS
MIG- UPGRADING LANDFILL SITE	5 175 000	-		-	Tender to be advertised in Sept.2013.
STRYDKRAAL HALL-RETENTION	220 000	-		-	Not yet due for implementation
MOHLALETSE THUSONG-RETENTION	400 000	-		-	Not yet due for implementation
MIG-MPHANAMA COMMUNITY HALL	1 960 000		288 005	15	Construction in progress
MIG-EARLY CHILDHOOD LEARNING	8 100 000	-		-	Project is being changed to paving for sports complex and recreational park
MIG-PAVING MUNICIPAL HALLS	1 000 000	-		-	Procurement of materials at appointment stage
PIT TOILETS	60 000	-		-	Project advertised. Advert closes on the 02nd September 2013
MIG-STREET LIGHTING	1 500 000	-		-	Project tender stage.
HIGH MAST LIGHT- RETENTION	425 000	-		-	Not yet due for implementation
MIG-HIGH MAST LIGHTS	700 000	500 336	682 336	97	Project at 97%, monies spent on ESKOM connections.
MUNICIPAL SHELTER PARKING	80 000	-		-	Project on tender stage (advertised). Tender closing date- 6 <sup>th</sup> Sept 2013
CEMETRIES	400 000	134 308	134 308	34	Spending at 34%, spent on water supply.
MIG- PAVING HAWKERS STALLS	500 000	189 566	189 566	38	Construction in progress
OFFICE EQUIPMENT	400 000	-		-	Project advertised. Advert closes on the 02 <sup>nd</sup> September 2013
FURNITURE	200 000	-		-	Project not started
IT EQUIPMENT	100 000	-		-	Project not started
COMPUTER EQUIPMETS	300 000	7 200	7 200	0	Project is on tender stage.
VEHICLE	410 000	-		-	Project on tender stage (advertised). Tender closing date- 6 <sup>th</sup> Sept 2013
FURNITURE	30 000	23 415	23 415	78	Furniture delivered the remaining balance to be spent in the 3 <sup>rd</sup> quarter.
FURNITURE	70 000	-		-	Project on tender stage (advertised). Tender closing date-11th Sept 2013.
MIG- OPERATING ASSETS	56 952	-		-	Project not started
VEHICLES-GENERAL	450 000	-		-	Project on tender stage (advertised). Tender closing date- 6 <sup>th</sup> Sept 2013
FURNITURE	200 000	-		-	To be implemented in the 3 <sup>rd</sup> quarter.
REFUSE BINS	1 000 000	-		-	Project on tender stage
FURNITURE	120 000	-		-	Project on procurement stage
OFFICE EQUIPMENT	10 000	-		-	Project not started
<b>TOTAL PROJECTS</b>	<b>23 866 952</b>	<b>876 180</b>	<b>1 346 330</b>	<b>6%</b>	

## 1.5 CASH FLOW

LIM474 Fetakgomo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		9 017	6 830	-	578	947	1 138	(191)	-17%	6 830
Government - operating		50 822	57 379	-	3 480	25 350	9 563	15 787	165%	57 379
Government - capital		17 910	19 042	-	2 007	2 007	3 174	(1 167)	-37%	19 042
Interest		966	1 350	-	83	-	225	(225)	-100%	1 350
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(60 366)	(65 224)	-	(6 794)	(11 680)	(10 871)	809	-7%	(65 224)
Finance charges		(85)	(89)	-	-	-	(15)	(15)	100%	(89)
Transfers and Grants										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>18 265</b>	<b>19 287</b>	<b>-</b>	<b>(645)</b>	<b>16 624</b>	<b>3 214</b>	<b>13 410</b>	<b>417%</b>	<b>19 287</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	(1 270)	-	-	-	(106)	106	-100%	(1 270)
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets			(22 867)		(876)	(1 346)	(3 811)	(2 465)	65%	(22 867)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(24 137)</b>	<b>-</b>	<b>(876)</b>	<b>(1 346)</b>	<b>(3 917)</b>	<b>(2 571)</b>	<b>66%</b>	<b>(24 137)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(58)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing			(218)				(36)	(36)	100%	(218)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(58)</b>	<b>(218)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36)</b>	<b>(36)</b>	<b>100%</b>	<b>(218)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>18 207</b>	<b>(5 068)</b>	<b>-</b>	<b>(1 521)</b>	<b>717</b>	<b>(739)</b>			<b>(5 068)</b>
Cash/cash equivalents at beginning:			12 436			5 551	12 436			5 551
Cash/cash equivalents at month/year end:		18 207	7 368	-		6 268	11 697			483

Total cash and cash equivalents at the end of August 2013 amount to R6 268 million. Total receipts from customers and rate payers amount to R369 thousands while receipts from government transfers amounts to R21,8 million. Cash payments are moderate at a total of R5,2 million mainly to suppliers and employees for operating expenses.

Short term investments amount to R 22 222 245.86

**LIM474 Fetakgomo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of invest- ment	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
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b> SHORT TERM DEPOSITS >90 DAYS									
NEDBANK 00009		1 MONTH	DEPOSIT			5.3%	1 011	8	1 018
NEDBANK 00011		1 MONTHS	DEPOSIT			5.3%	10 085	90	10 175
NED-0000014		1 MONTH	DEPOSIT			5.3%	11 000	29	11 029
<b>Municipality sub-total</b>					-		22 095	127	22 222

Cash deposits amount to R22 million and earned a capitalised interest of R127 thousands for August 2013.

## 1.6 DEBTORS

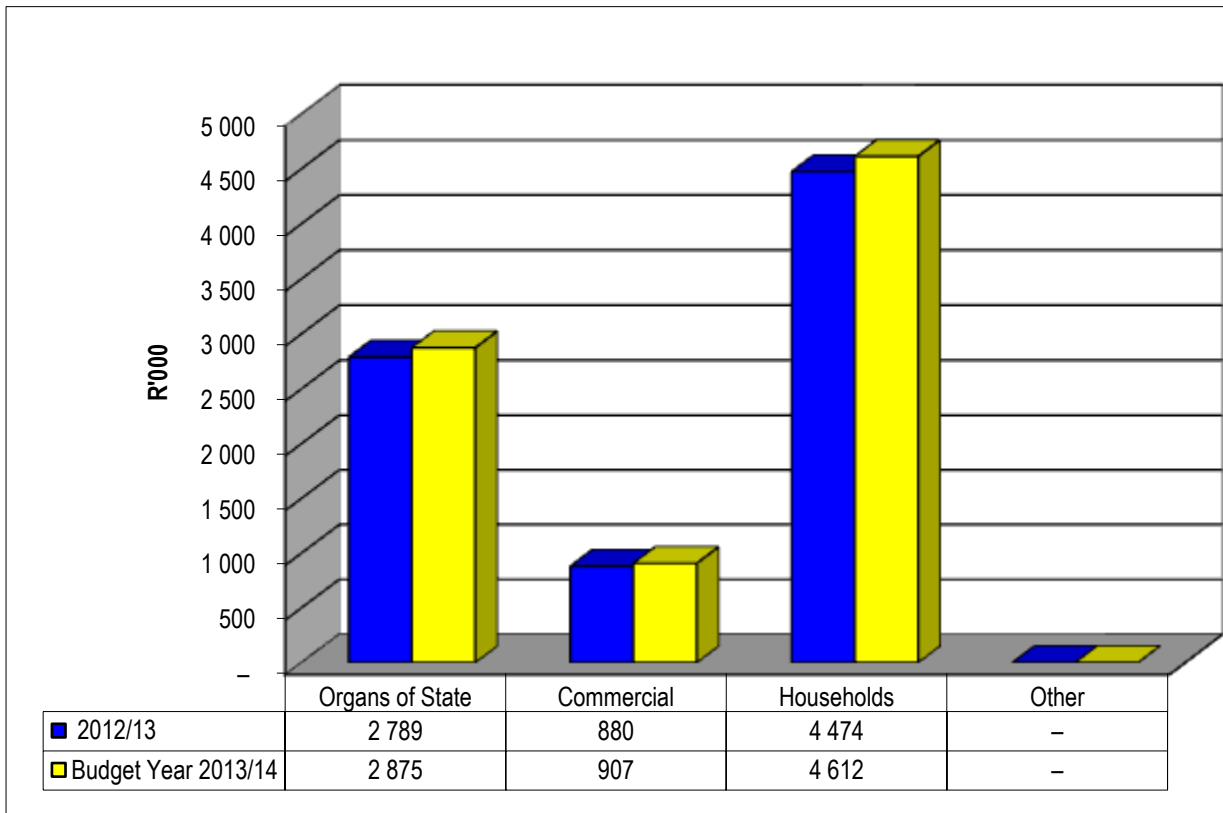
LIM474 Fetakgomo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2013/14											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400	619	602	501	142	142	142	425	1 392	3 964	2 243		3 148	
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600	295	175	175	173	173	173	520	2 713	4 397	3 753		3 518	
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	7	7	2	2	2	2	2	11	32	17			
<b>Total By Income Source</b>	<b>2000</b>	<b>920</b>	<b>783</b>	<b>677</b>	<b>317</b>	<b>317</b>	<b>317</b>	<b>947</b>	<b>4 116</b>	<b>8 393</b>	<b>6 013</b>	<b>-</b>	<b>6 665</b>	
<b>2012/13 - totals only</b>										-	-			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	357	357	468	109	109	109	325	1 040	2 875	1 693			
Commercial	2300	211	193	26	26	26	26	77	322	907	477			
Households	2400	352	233	183	182	182	182	545	2 755	4 612	3 844			
Other	2500													
<b>Total By Customer Group</b>	<b>2600</b>	<b>920</b>	<b>783</b>	<b>677</b>	<b>317</b>	<b>317</b>	<b>317</b>	<b>947</b>	<b>4 116</b>	<b>8 394</b>	<b>6 014</b>	<b>-</b>	<b>-</b>	

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 an aged analysis by debtor type. The summary report indicates that customers owes the municipality a staggering R 8.3 million of which 4 116 million is more than a year old. The bulk of the debt relates to refuse removal and property rates.

Council is providing for bad debt at about 80 per cent. The municipality has engaged the services of a debt collector to clean data and follow up on defaulting customers

## Debtors Chart



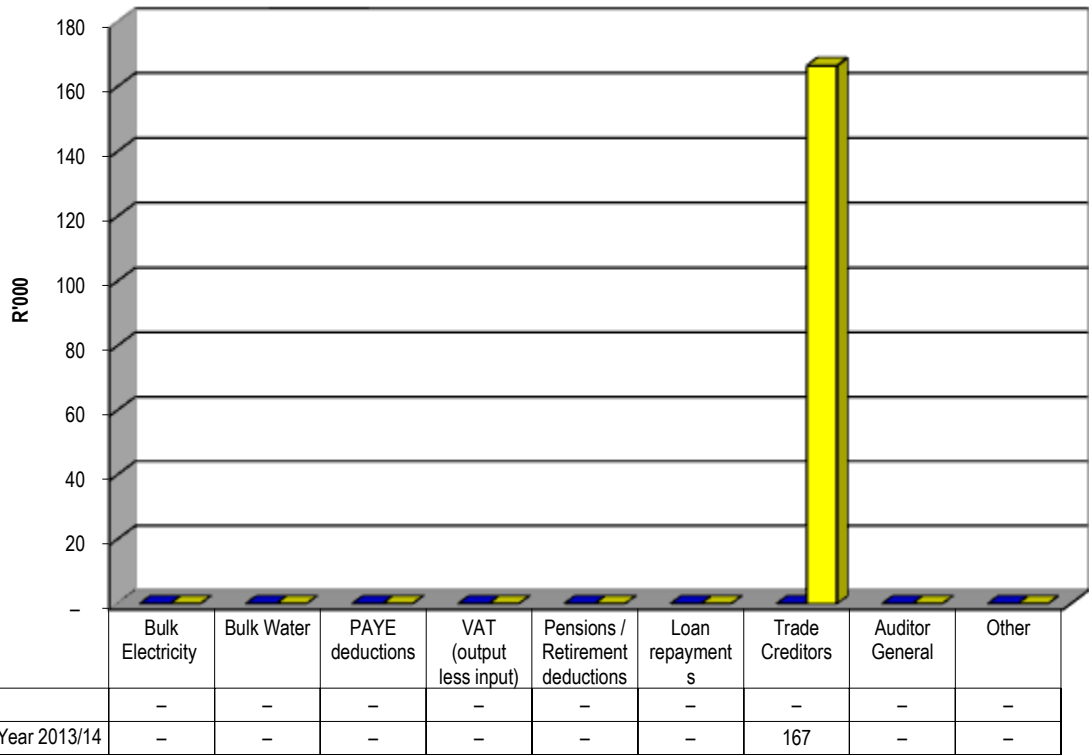
## 1.7 CREDITORS

LIM474 Fetakgomo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2013/14								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	167	-	-	-	-	-	-	-	167	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167</b>	<b>-</b>

Creditors balance amount to **R 167 thousands**.

In terms of circular 49 issue by treasury and further section 65(2) (e) of MFMA emphasize that municipality must honour its obligation within 30 days. The municipality has introduced expenditure management program and detail internal controls which are in line with section 65 of the MFMA.



## **1.8 RISKS AND CHALLENGES**

This report shows various risk which must be attended to early in the year. This includes;

1. Improving capital expenditure performance which is just 6 per cent on year to date instead of at least 17 per cent.
2. There is a risk that the report may not be accurate due to non-completion of accounting transaction in the right period. This leaves the budget office with little time to complete the report.
3. Debtors' age analysis shows that the municipality is not collecting the billed revenue as far less than one per cent is being collected monthly and less than five per cent annually.

## **1.9 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 the financial status of the municipality.

## **1.10 RECOMMENDATION**

- (1) That, the report is in compliance with, Section 71 of the MFMA regarding the "Local Government: Municipal Finance Management Act 2003 and Municipal Budget and Reporting Regulations" monthly financial results regarding the operating and capital budgets.
- (2) This report is submitted to the Mayor of the municipality, the provincial treasury and national treasury within ten working days.
- (3) That the report is made public in compliance to section 75 of the MFMA.

**PART 2**  
**MONTHLY BUDGET STATEMENT TABLES**

The monthly financial results for the period ended 31 May 2013 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 – Capital 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 – Councillor 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



**LIM474 Fetakgomo - Table C1 Consolidated Monthly Budget Statement Summary - M02 August**

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	3 942	4 021	-	760	1 519	670	849	127%	4 021
Service charges	2 575	5 157	-	347	543	860	(317)	-37%	5 157
Investment revenue	900	1 450	-	99	163	242	(79)	-33%	1 450
Transfers recognised - operational	50 822	57 379	-	450	22 783	9 563	13 219	138%	57 379
Other own revenue	6 518	4 168	-	252	475	695	(219)	-32%	4 168
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>64 757</b>	<b>72 176</b>	<b>-</b>	<b>1 908</b>	<b>25 483</b>	<b>12 029</b>	<b>13 453</b>	<b>112%</b>	<b>72 176</b>
Employee costs	28 085	34 386	-	2 126	4 615	5 731	(1 116)	-19%	34 386
Remuneration of Councillors	6 856	7 357	-	1 253	1 253	1 226	27	2%	7 357
Depreciation & asset impairment	2 824	3 270	-	272	545	545	(0)	-0%	3 270
Finance charges	85	89	-	-	-	15	(15)	-100%	89
Materials and bulk purchases	1 300	1 500	-	132	240	250	(10)	-4%	1 500
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	25 516	30 497	-	3 036	4 973	5 083	(110)	-2%	30 497
<b>Total Expenditure</b>	<b>64 667</b>	<b>77 099</b>	<b>-</b>	<b>6 820</b>	<b>11 626</b>	<b>12 850</b>	<b>(1 224)</b>	<b>-10%</b>	<b>77 099</b>
<b>Surplus/(Deficit)</b>	<b>90</b>	<b>(4 923)</b>	<b>-</b>	<b>(4 912)</b>	<b>13 857</b>	<b>(820)</b>	<b>14 677</b>	<b>-1789%</b>	<b>(4 923)</b>
Transfers recognised - capital	17 910	19 042	-	690	1 160	3 174	(2 014)	-63%	19 042
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>18 000</b>	<b>14 119</b>	<b>-</b>	<b>(4 222)</b>	<b>15 017</b>	<b>2 353</b>	<b>12 664</b>	<b>538%</b>	<b>14 119</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>18 000</b>	<b>14 119</b>	<b>-</b>	<b>(4 222)</b>	<b>15 017</b>	<b>2 353</b>	<b>12 664</b>	<b>538%</b>	<b>14 119</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>26 518</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>(2 631)</b>	<b>-66%</b>	<b>23 867</b>
Capital transfers recognised	17 910	19 042	-	690	1 160	3 174	(2 014)	-63%	19 042
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	<b>8 608</b>	<b>4 825</b>	<b>-</b>	<b>186</b>	<b>186</b>	<b>804</b>	<b>(618)</b>	<b>-77%</b>	<b>4 825</b>
<b>Total sources of capital funds</b>	<b>26 518</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>(2 631)</b>	<b>-66%</b>	<b>23 867</b>
<b>Financial position</b>									
Total current assets	12 739	13 488	-		42 711				13 488
Total non current assets	98 462	126 900	-		97 950				126 900
Total current liabilities	4 748	12 185	-		20 542				12 185
Total non current liabilities	568	3 918	-		3 696				3 918
<b>Community wealth/Equity</b>	<b>105 885</b>	<b>124 285</b>	<b>-</b>		<b>116 423</b>				<b>124 285</b>
<b>Cash flows</b>									
Net cash from (used) operating	18 265	19 287	-	(645)	16 624	3 214	13 410	417%	19 287
Net cash from (used) investing	-	(24 137)	-	(876)	(1 346)	(3 917)	2 571	-66%	(24 137)
Net cash from (used) financing	(58)	(218)	-	-	-	(36)	36	-100%	(218)
<b>Cash/cash equivalents at the month/year end</b>	<b>18 207</b>	<b>7 368</b>	<b>-</b>	<b>-</b>	<b>20 828</b>	<b>11 697</b>	<b>9 131</b>	<b>78%</b>	<b>483</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	920	783	677	317	317	317	947	4 116	8 393
<b>Creditors Age Analysis</b>									
Total Creditors	167	-	-	-	-	-	-	-	167

**LIM474 Fetakgomo - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>43 488</b>	<b>47 316</b>	–	<b>1 113</b>	<b>18 254</b>	<b>7 886</b>	10 368	131%	<b>47 316</b>
Executive and council		2 693	14 986	–	–	5 874	2 498	3 376	135%	14 986
Budget and treasury office		13 114	11 570	–	1 113	3 865	1 928	1 936	100%	11 570
Corporate services		27 681	20 759	–	–	8 516	3 460	5 056	146%	20 759
<b>Community and public safety</b>		<b>14 582</b>	<b>17 282</b>	–	<b>678</b>	<b>4 232</b>	<b>2 880</b>	1 352	47%	<b>17 282</b>
Community and social services		14 582	17 282	–	678	4 232	2 880	1 352	47%	17 282
Sport and recreation		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>24 597</b>	<b>26 620</b>	–	<b>801</b>	<b>4 151</b>	<b>4 437</b>	(286)	-6%	<b>26 620</b>
Planning and development		24 597	26 620	–	801	4 151	4 437	(286)	-6%	26 620
Road transport		–	–	–	–	–	–	–	–	–
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Standard</b>	2	<b>82 667</b>	<b>91 218</b>	–	<b>2 592</b>	<b>26 637</b>	<b>15 203</b>	<b>11 434</b>	<b>75%</b>	<b>91 218</b>
<b>Expenditure - Standard</b>	-									
<b>Governance and administration</b>		<b>43 440</b>	<b>52 247</b>	–	<b>4 919</b>	<b>8 239</b>	<b>8 708</b>	(469)	-5%	<b>52 247</b>
Executive and council		2 860	16 665	–	2 187	2 620	2 778	(158)	-6%	16 665
Budget and treasury office		12 490	16 322	–	1 398	2 405	2 720	(315)	-12%	16 322
Corporate services		28 090	19 260	–	1 335	3 214	3 210	4	0%	19 260
<b>Community and public safety</b>		<b>11 685</b>	<b>13 139</b>	–	<b>1 061</b>	<b>2 008</b>	<b>2 190</b>	(182)	-8%	<b>13 139</b>
Community and social services		11 685	13 139	–	1 061	2 008	2 190	(182)	-8%	13 139
Sport and recreation		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>9 542</b>	<b>11 713</b>	–	<b>839</b>	<b>1 379</b>	<b>1 952</b>	(573)	-29%	<b>11 713</b>
Planning and development		9 542	11 713	–	839	1 379	1 952	(573)	-29%	11 713
Road transport		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Standard</b>	3	<b>64 667</b>	<b>77 099</b>	–	<b>6 820</b>	<b>11 626</b>	<b>12 850</b>	<b>(1 224)</b>	<b>-10%</b>	<b>77 099</b>
<b>Surplus/ (Deficit) for the year</b>		<b>18 000</b>	<b>14 119</b>	–	<b>(4 228)</b>	<b>15 011</b>	<b>2 353</b>	<b>12 657</b>	<b>538%</b>	<b>14 119</b>

**LIM474 Fetakgomo - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August**

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 - Corporate Services		27 681	20 759	-	-	8 516	3 460	5 056	146.1%	20 759
Vote 2 - Executive Council and Support		-	11 895	-	-	4 585	1 982	2 603	131.3%	11 895
Vote 3 - Municipal Manager's office		2 028	14 986	-	-	1 288	2 498	(1 210)	-48.4%	14 986
Vote 4 - Budget and Treasury office		13 114	11 570	-	1 113	3 865	1 928	1 936	100.4%	11 570
Vote 5 - Community Services		14 582	17 282	-	678	4 232	2 880	1 352	46.9%	17 282
Vote 6 - Technical Services		20 228	21 601	-	794	2 058	3 600	(1 542)	-42.8%	21 601
Vote 7 - Development Planning		4 369	5 019	-	7	2 093	837	1 256	150.1%	5 019
<b>Total Revenue by Vote</b>	2	<b>82 002</b>	<b>103 113</b>	<b>-</b>	<b>2 592</b>	<b>26 637</b>	<b>17 185</b>	<b>9 451</b>	<b>55.0%</b>	<b>103 113</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Corporate Services		28 090	19 260	-	1 335	3 214	3 210	4	0.1%	19 260
Vote 2 - Executive Council and Support		-	12 638	-	1 064	1 949	2 106	(157)	-7.5%	12 638
Vote 3 - Municipal Manager's office		2 860	4 028	-	248	671	671	(0)	-0.1%	4 028
Vote 4 - Budget and Treasury office		12 490	16 322	-	1 398	2 405	2 720	(315)	-11.6%	16 322
Vote 5 - Community Services		11 685	13 139	-	1 061	2 008	2 190	(182)	-8.3%	13 139
Vote 6 - Technical Services		4 615	6 037	-	458	787	1 006	(219)	-21.8%	6 037
Vote 7 - Development Planning		4 926	5 676	-	380	592	946	(354)	-37.4%	5 676
<b>Total Expenditure by Vote</b>	2	<b>64 667</b>	<b>77 099</b>	<b>-</b>	<b>5 944</b>	<b>11 626</b>	<b>12 850</b>	<b>(1 224)</b>	<b>-9.5%</b>	<b>77 099</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>17 336</b>	<b>26 013</b>	<b>-</b>	<b>(3 352)</b>	<b>15 011</b>	<b>4 336</b>	<b>10 675</b>	<b>246.2%</b>	<b>26 013</b>

LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		3 900	4 000	-	760	1 519	667	852	128%	4 000
Property rates - penalties & collection charges		42	21	-	-	-	4	(4)	-100%	21
Service charges - refuse revenue		2 304	5 060	-	295	470	843	(373)	-44%	5 060
Service charges - other		271	97	-	52	72	16	56	347%	97
Rental of facilities and equipment		202	291	-	1	1	49	(48)	-98%	291
Interest earned - external investments		900	1 450	-	99	163	242	(79)	-33%	1 450
Interest earned - outstanding debtors		66	70	-	-	-	12	(12)	-100%	70
Dividends received		-	-	-	-	-	-	-		-
Fines		200	350	-	54	101	58	42	73%	350
Licences and permits		2 500	3 000	-	140	301	500	(199)	-40%	3 000
Agency services		750	450	-	46	46	75	(29)	-39%	450
Transfers recognised - operational		50 822	57 379	-	450	22 783	9 563	13 219	138%	57 379
Other revenue		2 800	7	-	12	27	1	26	2190%	7
Gains on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>64 757</b>	<b>72 176</b>	<b>-</b>	<b>1 908</b>	<b>25 483</b>	<b>12 029</b>	<b>13 453</b>	<b>112%</b>	<b>72 176</b>
<b>Expenditure By Type</b>										
Employee related costs	-	28 085	34 386	-	2 126	4 615	5 731	(1 116)	-19%	34 386
Remuneration of councillors		6 856	7 357	-	1 253	1 253	1 226	27	2%	7 357
Debt impairment		4 800	6 288	-	524	1 048	1 048	-		6 288
Depreciation & asset impairment		2 824	3 270	-	272	545	545	(0)	0%	3 270
Finance charges		85	89	-	-	-	15	(15)	-100%	89
Bulk purchases		1 300	1 500	-	132	240	250	(10)	-4%	1 500
Other materials		-	-	-	-	-	-	-		-
Contracted services		2 554	3 000	-	249	495	500	(5)	-1%	3 000
Transfers and grants		-	-	-	-	-	-	-		-
Other expenditure		18 162	21 209	-	2 263	3 430	3 535	(105)	-3%	21 209
Loss on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>64 667</b>	<b>77 099</b>	<b>-</b>	<b>6 820</b>	<b>11 626</b>	<b>12 850</b>	<b>(1 224)</b>	<b>-10%</b>	<b>77 099</b>
<b>Surplus/(Deficit)</b>		<b>90</b>	<b>(4 923)</b>	<b>-</b>	<b>(4 912)</b>	<b>13 857</b>	<b>(820)</b>	<b>14 677</b>	<b>(0)</b>	<b>(4 923)</b>
Transfers recognised - capital		17 910	19 042	-	690	1 160	3 174	(2 014)	(0)	19 042
Contributions recognised - capital		-	-	-	-	-	-	-		-
Contributed assets		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>18 000</b>	<b>14 119</b>	<b>-</b>	<b>(4 222)</b>	<b>15 017</b>	<b>2 353</b>			<b>14 119</b>

LIM474 Fetakgomo - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M02 August

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 - Corporate Services		1 285	2 400	-	29	29	400	(371)	-93%	2 400
Vote 2 - Executive Council and Support		-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager's office		-	30	-	23	23	5	18	368%	30
Vote 4 - Budget and Treasury office		-	70	-	-	-	12	(12)	100%	70
Vote 5 - Community Services		14 173	20 680	-	635	1 105	3 447	(2 342)	-68%	20 680
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Development Planning		11 060	687	-	190	190	114	75	66%	687
<b>Total Capital Expenditure</b>		<b>26 518</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>(2 631)</b>	<b>-66%</b>	<b>23 867</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>1 285</b>	<b>2 500</b>	<b>-</b>	<b>52</b>	<b>52</b>	<b>417</b>	<b>(365)</b>	<b>-88%</b>	<b>2 500</b>
Executive and council		-	30	-	23	23	5	18	368%	30
Budget and treasury office		-	70	-	-	-	12	(12)	100%	70
Corporate services		1 285	2 400	-	29	29	400	(371)	-93%	2 400
<b>Community and public safety</b>		<b>14 173</b>	<b>20 680</b>	<b>-</b>	<b>635</b>	<b>1 105</b>	<b>3 447</b>	<b>(2 342)</b>	<b>-68%</b>	<b>20 680</b>
Community and social services		14 173	20 680	-	635	1 105	3 447	(2 342)	-68%	20 680
<b>Economic and environmental services</b>		<b>11 060</b>	<b>687</b>	<b>-</b>	<b>190</b>	<b>190</b>	<b>114</b>	<b>75</b>	<b>66%</b>	<b>687</b>
Planning and development		11 060	687	-	190	190	114	75	66%	687
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>26 518</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>(2 631)</b>	<b>-66%</b>	<b>23 867</b>
<b>Funded by:</b>										
National Government		17 910	19 042	-	690	1 160	3 174	(2 014)	-63%	19 042
Provincial Government		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>17 910</b>	<b>19 042</b>	<b>-</b>	<b>690</b>	<b>1 160</b>	<b>3 174</b>	<b>(2 014)</b>	<b>-63%</b>	<b>19 042</b>
<b>Public contributions &amp; donations</b>	5									
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		<b>8 608</b>	<b>4 825</b>	<b>-</b>	<b>186</b>	<b>186</b>	<b>225.33</b>	<b>(618)</b>	<b>-77%</b>	<b>4 825</b>
<b>Total Capital Funding</b>		<b>26 518</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>(2 631)</b>	<b>-66%</b>	<b>23 867</b>

LIM474 Fetakgomo - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02  
August

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		8 577	226		20 824	226
Call investment deposits		-	12 630		11 056	12 630
Consumer debtors		3 812	492		10 722	492
Other debtors		264	-	-	-	-
Current portion of long-term receivables			-	-	-	-
Inventory		86	140	-	110	140
<b>Total current assets</b>		<b>12 739</b>	<b>13 488</b>	<b>-</b>	<b>42 711</b>	<b>13 488</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		98 462	126 900	-	97 950	126 900
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>98 462</b>	<b>126 900</b>	<b>-</b>	<b>97 950</b>	<b>126 900</b>
<b>TOTAL ASSETS</b>		<b>111 201</b>	<b>140 388</b>	<b>-</b>	<b>140 660</b>	<b>140 388</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		4 748	11 799	-	11 652	11 799
Provisions		-	386	-	8 889	386
<b>Total current liabilities</b>		<b>4 748</b>	<b>12 185</b>	<b>-</b>	<b>20 542</b>	<b>12 185</b>
<b>Non current liabilities</b>						
Borrowing		568	386	-	-	386
Provisions		-	3 532	-	3 696	3 532
<b>Total non current liabilities</b>		<b>568</b>	<b>3 918</b>	<b>-</b>	<b>3 696</b>	<b>3 918</b>
<b>TOTAL LIABILITIES</b>		<b>5 316</b>	<b>16 104</b>	<b>-</b>	<b>24 238</b>	<b>16 104</b>
<b>NET ASSETS</b>	2	<b>105 885</b>	<b>124 285</b>	<b>-</b>	<b>116 423</b>	<b>124 285</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		105 885	124 285	-	116 423	124 285
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>105 885</b>	<b>124 285</b>	<b>-</b>	<b>116 423</b>	<b>124 285</b>

**LIM474 Fetakgomo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		9 017	6 830	-	578	947	1 138	(191)	-17%	6 830
Government - operating		50 822	57 379	-	3 480	25 350	9 563	15 787	165%	57 379
Government - capital		17 910	19 042	-	2 007	2 007	3 174	(1 167)	-37%	19 042
Interest		966	1 350	-	83	-	225	(225)	-100%	1 350
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(60 366)	(65 224)	-	(6 794)	(11 680)	(10 871)	809	-7%	(65 224)
Finance charges		(85)	(89)	-	-	-	(15)	(15)	100%	(89)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>18 265</b>	<b>19 287</b>	<b>-</b>	<b>(645)</b>	<b>16 624</b>	<b>3 214</b>	<b>13 410</b>	<b>417%</b>	<b>19 287</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	(1 270)	-	-	-	(106)	106	-100%	(1 270)
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	(22 867)	-	(876)	(1 346)	(3 811)	(2 465)	65%	(22 867)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(24 137)</b>	<b>-</b>	<b>(876)</b>	<b>(1 346)</b>	<b>(3 917)</b>	<b>(2 571)</b>	<b>66%</b>	<b>(24 137)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(58)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	(218)	-	-	-	(36)	(36)	100%	(218)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(58)</b>	<b>(218)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36)</b>	<b>(36)</b>	<b>100%</b>	<b>(218)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>18 207</b>	<b>(5 068)</b>	<b>-</b>	<b>(1 521)</b>	<b>717</b>	<b>(739)</b>			<b>(5 068)</b>
Cash/cash equivalents at beginning:			12 436			5 551	12 436			5 551
Cash/cash equivalents at month/year end:		18 207	7 368	-		6 268	11 697			483

**LIM474 Fetakgomo - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August**

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><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	4.4%	0.0%	0.0%	9.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		5.0%	9.8%	0.0%	10.7%	9.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	268.3%	110.7%	0.0%	207.9%	110.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		180.7%	105.5%	0.0%	155.2%	105.5%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		6.3%	0.7%	0.0%	42.1%	0.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		43.4%	47.6%	0.0%	18.1%	47.6%
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		4.5%	4.7%	0.0%	0.0%	10.3%
<b><u>IDP regulation financial viability indicators</u></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						



LIM474 Fetakgomo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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>	1,2									
<b>National Government:</b>		<b>50 822</b>	<b>57 379</b>	<b>-</b>	<b>1 513</b>	<b>25 224</b>	<b>9 563</b>	<b>13 561</b>	<b>141.8%</b>	<b>57 379</b>
Local Government Equitable Share		46 115	52 946	-	-	22 061	8 824	13 237	150.0%	52 946
Finance Management		1 500	1 650	-	-	1 650	275			1 650
Municipal Systems Improvement		800	890	-	890	890	148			890
LGSETA		115	100	-	-	-	17			100
MIG-Operational	3	780	793	-	223	223	132	91	68.6%	793
EPWP Incentive		1 012	1 000	-	400	400	167	233	140.0%	1 000
Sekhukhune-Ward Committee		500	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>50 822</b>	<b>57 379</b>	<b>-</b>	<b>1 513</b>	<b>25 224</b>	<b>9 563</b>	<b>13 561</b>	<b>141.8%</b>	<b>57 379</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		17 910	19 042	-	2 007	2 007	3 174	(1 167)	-36.8%	19 042
Municipal Infrastructure Grant (MIG)		17 910	19 042	-	2 007	2 007	3 174	(1 167)	-36.8%	19 042
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>17 910</b>	<b>19 042</b>	<b>-</b>	<b>2 007</b>	<b>2 007</b>	<b>3 174</b>	<b>(1 167)</b>	<b>-36.8%</b>	<b>19 042</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>68 732</b>	<b>76 421</b>	<b>-</b>	<b>3 520</b>	<b>27 231</b>	<b>12 737</b>	<b>12 394</b>	<b>97.3%</b>	<b>76 421</b>

LIM474 Fetakgomo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
National Government:		50 822	57 379	-	450	722	9 563	(8 842)	-92.5%	57 379
Local Government Equitable Share		46 115	52 946	-	-	-	8 824	(8 824)	-100.0%	52 946
		500	-	-	-	-	-	-		-
Finance Management		1 500	1 650	-	200	274	275	(1)	-0.3%	1 650
Municipal Systems Improvement		800	890	-	-	-	148	(148)	-100.0%	890
		115	100	-	-	-	17	(17)	-100.0%	100
		780	793	-	110	169	132	36	27.5%	793
		1 012	1 000	-	140	279	167	112	67.4%	1 000
<b>Total operating expenditure of Transfers and Grants:</b>		<b>50 822</b>	<b>57 379</b>	<b>-</b>	<b>450</b>	<b>722</b>	<b>9 563</b>	<b>(8 842)</b>	<b>-92.5%</b>	<b>57 379</b>
<b><u>Capital expenditure of Transfers and Grants</u></b>										
National Government:		17 910	19 042	-	690	1 160	3 174	(2 014)	-63.4%	19 042
Municipal Infrastructure Grant (MIG)		17 910	19 042	-	690	1 160	3 174	(2 014)	-63.4%	19 042
<b>Total capital expenditure of Transfers and Grants</b>		<b>17 910</b>	<b>19 042</b>	<b>-</b>	<b>690</b>	<b>1 160</b>	<b>3 174</b>	<b>(2 014)</b>	<b>-63.4%</b>	<b>19 042</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>68 732</b>	<b>76 421</b>	<b>-</b>	<b>1 140</b>	<b>1 882</b>	<b>12 737</b>	<b>(10 855)</b>	<b>-85.2%</b>	<b>76 421</b>

**LIM474 Fetakgomo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August**

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										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 454	4 603	-	404	818	767	51	7%	4 603
Pension and UIF Contributions		1 017	1 067	-	102	205	178	27	15%	1 067
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 356	1 581	-	109	218	264	(45)	-17%	1 581
Other benefits and allowances		30	105	-	6	12	18	(5)	-30%	105
<b>Sub Total - Councillors</b>		<b>6 856</b>	<b>7 357</b>	<b>-</b>	<b>622</b>	<b>1 253</b>	<b>1 226</b>	<b>27</b>	<b>2%</b>	<b>7 357</b>
<b>% increase</b>	4		<b>7.3%</b>							<b>7.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3 284	3 517	-	203	713	586	127	22%	3 517
Pension and UIF Contributions		442	535	-	28	68	89	(21)	-23%	535
Performance Bonus		234	185	-	-	-	31	(31)	-100%	185
Motor Vehicle Allowance		401	436	-	37	78	73	5	7%	436
Cellphone Allowance		40	45	-	3	6	8	(1)	-16%	45
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		288	358	-	3	22	60	(38)	-63%	358
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 689</b>	<b>5 077</b>	<b>-</b>	<b>274</b>	<b>888</b>	<b>846</b>	<b>42</b>	<b>5%</b>	<b>5 077</b>
<b>% increase</b>	4		<b>8.3%</b>							<b>8.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		13 370	13 590	-	893	1 830	2 265	(435)	-19%	13 590
Pension and UIF Contributions		3 036	4 763	-	268	528	794	(266)	-33%	4 763
Medical Aid Contributions		1 418	1 815	-	129	254	303	(49)	-16%	1 815
Overtime		302	171	-	28	71	-	71		-
Performance Bonus				-				-		-
Motor Vehicle Allowance		2 887	4 531	-	219	434	-	434		-
Cellphone Allowance		224	249	-	18	36	3 978	(3 942)	-99%	23 867
Housing Allowances		56	139	-	3	6	-	6		-
Other benefits and allowances		1 585	2 452	-	154	289	409	(120)	-29%	2 452
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Other Municipal Staff</b>		<b>22 877</b>	<b>27 709</b>	<b>-</b>	<b>1 712</b>	<b>3 448</b>	<b>7 748</b>	<b>(4 300)</b>	<b>-56%</b>	<b>46 487</b>
<b>% increase</b>	4		<b>21.1%</b>							<b>103.2%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>34 422</b>	<b>40 143</b>	<b>-</b>	<b>2 608</b>	<b>5 589</b>	<b>9 820</b>	<b>(4 231)</b>	<b>-43%</b>	<b>58 920</b>
<b>% increase</b>	4		<b>16.6%</b>							<b>71.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>27 565</b>	<b>32 786</b>	<b>-</b>	<b>1 986</b>	<b>4 336</b>	<b>8 594</b>	<b>(4 258)</b>	<b>-50%</b>	<b>51 564</b>

**LIM474 Fetakgomo - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August**

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Cash Receipts By Source</b>	1															
Property rates		3	186	267	360	350	367	267	467	367	233	467	665	4 000	5 000	5 500
Property rates - penalties & collection charges			-			2				6		14	21	22	24	
Service charges - refuse		1	8	678	378	380	378	350	330	400	454	400	1 303	5 060	5 396	5 931
Service charges - other		28	58		11	9	10		9		10	12	(50)	97	98	97
Rental of facilities and equipment		1	10	8	8	41	18	13	10	13	27	12	132	291	309	319
Interest earned - external investments		53	83	124	83	108	105	0	82	98	112	90	512	1 450	1 550	1 663
Interest earned - outstanding debtors		-	-	8	6	7	7	8	-	3	10	9	15	70	74	79
Fines		18	58	16	15	14	18	-	17	15	14	20	147	350	400	420
Licences and permits		327	159	206	190	287	500	189	166	199	452	255	70	3 000	3 500	3 680
Agency services		63	17	-	60	-	85	55	43	-	25	55	47	450	550	650
Transfer receipts - operating		21 744	3 480	5 892	-	4 250	9 850		245	7 506	-	2 560	1 852	57 379	67 285	87 226
Other revenue		-	-	-	-	1	-	-	3	-	-	-	3	7	8	8
<b>Cash Receipts by Source</b>		<b>22 238</b>	<b>4 058</b>	<b>7 198</b>	<b>1 110</b>	<b>5 447</b>	<b>11 337</b>	<b>882</b>	<b>1 371</b>	<b>8 607</b>	<b>1 337</b>	<b>3 879</b>	<b>4 710</b>	<b>72 176</b>	<b>84 192</b>	<b>105 597</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		-	2 007	-	2 502		2 580		1 985	4 500			5 467	19 042	20 545	21 814
<b>Total Cash Receipts by Source</b>		<b>22 238</b>	<b>6 065</b>	<b>7 198</b>	<b>3 612</b>	<b>5 447</b>	<b>13 917</b>	<b>882</b>	<b>3 356</b>	<b>13 107</b>	<b>1 337</b>	<b>3 879</b>	<b>10 178</b>	<b>91 218</b>	<b>104 737</b>	<b>127 411</b>
<b>Cash Payments by Type</b>																
Employee related costs		2 489	2 093	2 708	1 853	2 802	2 510	2 741	1 857	4 058	1 221	1 958	6 496	32 786	36 484	38 485
Remuneration of councillors		628	520	599	578	600	615	608	700	625	634	620	630	7 357	7 872	8 501
Interest paid		-	-	423	-	776	1 833	-	-	654	-	524	(4 120)	89	95	100
Bulk purchases - Electricity		109	150	-	-	-	1 635	-	-	273	-	-	(666)	1 500	1 700	1 870
Contracted services		246	248	246	246	246	246	246	246	246	246	246	293	3 000	3 300	3 630
Grants and subsidies paid - other municipalities		-	-	237	242	244	237	266	240	423	267	265	(2 421)	-	-	-
General expenses		1 415	2 772	2 560	898	1 686	2 050	1 789	1 045	4 070	1 728	1 478	10 877	32 367	33 350	44 104
<b>Cash Payments by Type</b>		<b>4 886</b>	<b>5 783</b>	<b>6 773</b>	<b>3 817</b>	<b>6 353</b>	<b>9 125</b>	<b>5 650</b>	<b>4 088</b>	<b>10 348</b>	<b>4 096</b>	<b>5 092</b>	<b>11 089</b>	<b>77 099</b>	<b>82 800</b>	<b>96 691</b>
Capital assets		470	1 011	-	-	4 230	1 003	3 533	3 964	-	1 974	4 972	2 711	23 867	24 428	32 860
<b>Total Cash Payments by Type</b>		<b>5 356</b>	<b>6 794</b>	<b>6 773</b>	<b>3 817</b>	<b>10 583</b>	<b>10 128</b>	<b>9 183</b>	<b>8 052</b>	<b>10 348</b>	<b>6 070</b>	<b>10 064</b>	<b>13 800</b>	<b>100 966</b>	<b>107 228</b>	<b>129 551</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>16 882</b>	<b>(728)</b>	<b>425</b>	<b>(205)</b>	<b>(5 136)</b>	<b>3 789</b>	<b>(8 300)</b>	<b>(4 696)</b>	<b>2 759</b>	<b>(4 733)</b>	<b>(6 185)</b>	<b>(3 622)</b>	<b>(9 748)</b>	<b>(2 492)</b>	<b>(2 141)</b>
Cash/cash equivalents at the month/year beginning:		247	17 129	16 401	16 826	16 621	11 486	15 275	6 975	2 279	5 038	305	(5 879)	247	(9 501)	(11 993)
Cash/cash equivalents at the month/year end:		17 129	16 401	16 826	16 621	11 486	15 275	6 975	2 279	5 038	305	(5 879)	(9 501)	(9 501)	(11 993)	(14 134)

**LIM474 Fetakgomo - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August**

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	608	1 235	-	470	470	1 235	764	61.9%	2%
August	194	912	-	876	1 346	2 147	800	37.3%	6%
September	1 490	1 098	-	-	-	3 245	-		
October	1 189	3 986	-	-	-	7 231	-		
November	4 578	3 568	-	-	-	10 799	-		
December	451	1 899	-	-	-	12 698	-		
January	1	2 356	-	-	-	15 054	-		
February	2 968	1 900	-	-	-	16 954	-		
March	727	1 586	-	-	-	18 540	-		
April	67	1 590	-	-	-	20 130	-		
May	807	2 648	-	-	-	22 778	-		
June	2 617	1 089	-	-	-	23 867	-		
<b>Total Capital expenditure</b>	<b>15 698</b>	<b>23 867</b>	<b>-</b>	<b>1 346</b>					

LIM474 Fetakgomo - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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>		7 391	7 800	-	500	682	1 300	618	47.5%	7 800
Infrastructure - Road transport		-	-	-	-	-	-	-		-
<i>Roads, Pavements &amp; Bridges</i>		-	-	-	-	-	-	-		-
<i>Storm water</i>		-	-	-	-	-	-	-		-
Infrastructure - Electricity		5 191	2 625	-	500	682	438	(245)	-56.0%	2 625
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-		-
<i>Street Lighting</i>		5 191	2 625	-	500	682	438	(245)	-56.0%	2 625
<i>Sewerage purification</i>		-	-	-	-	-	-	-		-
Infrastructure - Other		2 200	5 175	-	-	-	863	863	100.0%	5 175
<i>Waste Management</i>		2 200	5 175	-	-	-	863	863	100.0%	5 175
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Community</b>		7 657	3 580	-	134	422	597	174	29.2%	3 580
Parks & gardens		850	-	-	-	-	-	-		-
Sportsfields & stadia		350	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		4 197	3 180	-	-	288	530	242	45.7%	3 180
Cemeteries		400	400	-	134	134	67	(68)	-101.5%	400
Social rental housing		-	-	-	-	-	-	-		-
Other		1 860	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Other assets</b>		8 440	12 487	-	242	242	2 081	1 839	88.4%	12 487
General vehicles		450	410	-	-	-	68	68	100.0%	410
Specialised vehicles		1 250	450	-	-	-	75	75	100.0%	450
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		200	300	-	7	7	50	43	85.6%	300
Furniture and other office equipment		573	1 130	-	45	45	188	144	76.2%	1 130
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	500	-	190	190	83	(106)	-127.7%	500
Civic Land and Buildings		5 216	8 500	-	-	-	1 417	1 417	100.0%	8 500
Other Buildings		450	-	-	-	-	-	-		-
Other		300	1 197	-	-	-	199	199	100.0%	1 197
<b>Total Capital Expenditure on new assets</b>	1	<b>23 488</b>	<b>23 867</b>	<b>-</b>	<b>876</b>	<b>1 346</b>	<b>3 978</b>	<b>2 631</b>	<b>66.2%</b>	<b>23 867</b>