

FEZILE DABI DISTRICT MUNICIPALITY

AUGUST 2013

**Municipal
In-year reports
&
supporting tables**

**Copies of this document can be
obtained from:**

- **The Municipal buildings**
- **www.feziledabi.gov.za**

Table of Contents

PART 1 – IN-YEAR REPORT

- 1.1 MAYOR'S REPORT
- 1.2 EXECUTIVE SUMMARY
- 1.3 IN-YEAR BUDGET STATEMENT TABLES

PART 2 – SUPPORTING DOCUMENTATION

- 2.1 CREDITORS' ANALYSIS
- 2.2 INVESTMENT PORTFOLIO ANALYSIS
- 2.3 ALLOCATION OF GRANTS RECEIPTS AND EXPENDITURE
- 2.4 COUNCILLORS, BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS
- 2.5 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
- 2.6 PARENT MUNICIPALITY FINANCIAL PERFORMANCE
- 2.7 CAPITAL PROGRAMME PERFORMANCE
- 2.8 OTHER SUPPORTING DOCUMENTS
- 2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

Abbreviations and Acronyms

AO	Accounting Officer
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DORA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EM	Executive Mayor
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic produ
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Plan
IT	Information Technology
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MFMA	Municipal Financial Management Act Programme
MMC	Member of Mayora Committee
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
PMS	Performance Management System
PPE	Property Plant and Equipment
RSC	Regional Services Council
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

1.1 Mayor's Report

Mayor's report can be accessed from the municipality's website; www.feziledabi.gov.za.

1.2 Executive Summary

Total Revenue

	Original Budget	Monthly actual	YTD actual
Investment revenue	R 10 112 211	R 204 158	R 441 206
Transfers recognised-operational	R 137 641 000	R 890 000	R 58 182 000
Other own revenue	<u>R 326 430</u>	<u>R 580 823</u>	<u>R 1 623 712</u>
Total Revenue	<u>R 148 079 641</u>	<u>R 1 674 981</u>	<u>R 60 246 918</u>

Total Expenditure

	Original Budget	Monthly actual	YTD actual
Employee costs	R 75 607 000	R 5 367 665	R 11 008 764
Remuneration of Councillors	R 6 574 770	R 485 922	R 966 132
Depreciation & asset impairment	R 4 199 999	R 0	R 0
Finance charges	R 0	R 0	R 0
Materials and bulk purchases	R 1 055 000	R 174 142	R 186 723
Transfers and grants	R 15 450 000	R 796 746	R 2 538 804
Other expenditure	<u>R 92 640 000</u>	<u>R 22 082 978</u>	<u>R 25 191 271</u>
Total Expenditure	<u>R 195 526 769</u>	<u>R 28 907 452</u>	<u>R 39 891 694</u>

1.3 In-year budget statement tables**DC20 Fezile Dabi - 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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	9 364	10 112	10 112	204	441	1 685	(1 244)	-74%	10 112
Transfers recognised - operational	134 396	137 641	137 641	890	58 182	22 940	35 242	154%	137 641
Other own revenue	1 701	326	326	581	1 624	54	1 569	2884%	326
Total Revenue (excluding capital transfers and contributions)	145 460	148 080	148 080	1 675	60 247	24 680	35 567	144%	148 080
Employee costs	61 983	75 607	75 607	5 368	11 009	12 793	(1 785)	-14%	75 607
Remuneration of Councillors	5 935	6 575	6 575	486	966	1 096	(130)	-12%	6 575
Depreciation & asset impairment	4 034	4 200	4 200	-	-	700	(700)	-100%	4 200
Finance charges	2 923	-	-	-	-	-	-	-	-
Materials and bulk purchases	712	1 055	1 055	174	187	184	3	1%	1 055
Transfers and grants	190	15 450	15 450	797	2 539	2 575	(36)	-	15 450
Other expenditure	49 462	92 640	92 640	22 083	25 191	15 331	9 860	64%	92 640
Total Expenditure	125 239	195 527	195 527	28 907	39 892	32 679	7 212	22%	195 527
Surplus/(Deficit)	20 222	(47 447)	(47 447)	(27 232)	20 355	(7 999)	28 355	-354%	(47 447)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 222	(47 447)	(47 447)	(27 232)	20 355	(7 999)	28 355	-354%	(47 447)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 222	(47 447)	(47 447)	(27 232)	20 355	(7 999)	28 355	-354%	(47 447)
Capital expenditure & funds sources									
Capital expenditure	3 808	3 796	3 796	182	226	633	(406)	-64%	3 796
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 808	3 796	3 796	182	226	633	(406)	-64%	3 796
Total sources of capital funds	3 808	3 796	3 796	182	226	633	(406)	-64%	3 796
Financial position									
Total current assets	-	118 807	118 807	-	52 765	-	-	-	118 807
Total non current assets	-	21 949	21 949	-	-	-	-	-	21 949
Total current liabilities	-	13 900	13 900	-	7 511	-	-	-	13 900
Total non current liabilities	-	22 634	22 634	-	-	-	-	-	22 634
Community wealth/Equity	-	104 222	104 222	-	27 406	-	-	-	104 222
Cash flows									
Net cash from (used) operating	-	(43 248)	(43 248)	(10 836)	(10 836)	(7 208)	(3 628)	50%	(43 248)

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Net cash from (used) investing	-	(3 796)	(3 796)	-	-	(633)	633	-100%	(3 796)
Net cash from (used) financing	-	(17 286)	(17 286)	(17 286)	(17 286)	(2 881)	(14 405)	500%	(17 286)
Cash/cash equivalents at the month/year end	-	58 287	58 287	-	(28 122)	111 895	(140 018)	-125%	(64 330)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	5 165	1	1 833	-	-	-	-	-	6 999

JC20 Fezile Dabi - 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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		145 460	148 080	148 080	1 675	60 247	24 680	35 567	144%	148 080
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		145 460	148 080	148 080	1 675	60 247	24 680	35 567	144%	148 080
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	145 460	148 080	148 080	1 675	60 247	24 680	35 567	144%	148 080
Expenditure - Standard	-									
<i>Governance and administration</i>		79 289	141 414	141 414	24 913	30 705	19 408	11 296	58%	141 414

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Vote 01 - Council General		8 494	28 477	28 477	17 607	17 911	3 861	14 050	363.9%	28 477
Vote 02 - Executive Mayor		15 861	17 821	17 821	2 896	3 935	2 977	958	32.2%	17 821
Vote 03 - Speaker		5 086	6 640	6 640	876	1 232	1 381	(149)	-10.8%	6 640
Vote 04 - Mayoral Committee		2 106	3 851	3 851	184	361	642	(281)	-43.8%	3 851
Vote 05 - Municipal Manager		16 502	19 574	19 574	1 212	2 243	3 484	(1 241)	-35.6%	19 574
Vote 06 - Finance		14 828	20 449	20 449	998	2 466	3 128	(662)	-21.2%	20 449
Vote 07 - Information Technology		2 984	2 955	2 955	153	218	442	(224)	-50.7%	2 955
Vote 08 - Project Management & Public Works		6 054	21 114	21 114	1 195	3 217	3 620	(403)	-11.1%	21 114
Vote 09 - Corporate Support Services		13 427	20 534	20 534	986	2 339	3 494	(1 154)	-33.0%	20 534
Vote 10 - Fire & Emergency Services		8 538	8 279	8 279	475	1 087	1 535	(448)	-29.2%	8 279
Vote 11 - Disaster Management		4 454	9 295	9 295	510	817	1 730	(912)	-52.7%	9 295
Vote 12 - Led & Tourism		10 763	15 224	15 224	593	1 695	2 733	(1 037)	-38.0%	15 224
Vote 13 - Environmental Health		16 140	21 315	21 315	1 223	2 370	3 653	(1 283)	-35.1%	21 315
Total Expenditure by Vote	2	125 239	195 526	195 526	28 907	39 892	32 679	7 212	22.1%	195 526
Surplus/ (Deficit) for the year	2	20 222	(47 447)	(47 447)	(27 232)	20 355	(7 999)	28 355	-35.5%	(47 447)

DC20 Fezile Dabi - 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		
R thousands												
Revenue By Source												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		9 364	10 112	10 112	204	441	1 685	(1 244)	-74%	10 112		
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-		
Dividends received		-	-	-	-	-	-	-	-	-		
Fines		-	-	-	-	-	-	-	-	-		
Licences and permits		-	-	-	-	-	-	-	-	-		
Agency services		-	-	-	-	-	-	-	-	-		
Transfers recognised - operational		134 396	137 641	137 641	890	58 182	22 940	35 242	154%	137 641		
Other revenue		1 701	326	326	581	1 624	54	1 569	2884%	326		
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		145 460	148 080	148 080	1 675	60 247	24 680	35 567	144%	148 080		
Expenditure By Type												
Employee related costs		61 983	75 607	75 607	5 368	11 009	12 793	(1 785)	-14%	75 607		
Remuneration of councillors		5 935	6 575	6 575	486	966	1 096	(130)	-12%	6 575		
Debt impairment		-	-	-	-	-	-	-	-	-		
Depreciation & asset impairment		4 034	4 200	4 200	-	-	700	(700)	-100%	4 200		
Finance charges		2 923	-	-	-	-	-	-	-	-		
Bulk purchases		712	1 055	1 055	174	187	184	3	1%	1 055		
Other materials		-	-	-	-	-	-	-	-	-		
Contracted services		6 229	7 481	7 481	2	16	1 388	(1 372)	-99%	7 481		
Transfers and grants		190	15 450	15 450	797	2 539	2 575	(36)	-1%	15 450		

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Road transport																				
Environmental protection		267	300	-	300	18	18	50	(32)	-64%	300									
Trading services		640	-	-	-	-	-	167	(167)	-100%	-									
Electricity																				
Water																				
Waste water management		640	-	-	-	-	-	167	(167)	-100%	-									
Waste management																				
Other																				
Total Capital Expenditure - Standard Classification	3	3 808	3 796		3 796	182	226	633	(406)	-64%	2 796									
Funded by:																				
National Government			-	-	-	-	-	-	-	-	-									
Provincial Government			-	-	-	-	-	-	-	-	-									
District Municipality			-	-	-	-	-	-	-	-	-									
Other transfers and grants			-	-	-	-	-	-	-	-	-									
Transfers recognised - capital	5	-	-	-	-	-	-	-	-	-	-									
Public contributions & donations	6	-	-	-	-	-	-	-	-	-	-									
Borrowing																				
Internally generated funds		3 808	3 796		3 796	182	226	633	(406)	-64%	3 796									
Total Capital Funding		3 808	3 796		3 796	182	226	633	(406)	-64%	3 796									

DC20 Fezile Dabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2012/13	Budget Year			YearTD actual	Full Year Forecast		
		Audited Outcome	2013/14	Original Budget	Adjusted Budget				
R thousands	1								
ASSETS									
Current assets									
Cash		-	42 285	42 285	52 764	42 285			
Call Investment deposits		-	76 522	76 522	-	76 522			
Consumer debtors		-	-	-	-	-			
Other debtors		-	-	-	1	-			
Current portion of long-term receivables		-	-	-	-	-			

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Inventory									
Total current assets			118 807	118 807	52 765	118 807			
Non current assets									
Long-term receivables			-	-	-	-			
Investments			-	-	-	-			
Investment property			-	-	-	-			
Investments in Associate			-	-	-	-			
Property, plant and equipment			21 949	21 949	-	-	21 949		
Agricultural			-	-	-	-			
Biological assets			-	-	-	-			
Intangible assets			-	-	-	-			
Other non-current assets			-	-	-	-			
Total non current assets			21 949	21 949	-	21 949			21 949
TOTAL ASSETS			140 756	140 756	52 765	140 756			140 756
LIABILITIES									
Current liabilities									
Bank overdraft			-	-	-	-			
Borrowing			-	-	17 286	-			
Consumer deposits			-	-	-	-			
Trade and other payables			13 900	13 900	7 511	-	13 900		
Provisions			-	-	-	-			
Total current liabilities			13 900	13 900	24 798	13 900			13 900
Non current liabilities									
Borrowing			9 934	9 934	-	-	9 934		
Provisions			12 700	12 700	-	-	12 700		
Total non current liabilities			22 634	22 634	-	22 634			22 634
TOTAL LIABILITIES			36 534	36 534	24 798	36 534			36 534
NET ASSETS			104 222	104 222	27 968	104 222			104 222
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)			96 222	96 222	27 968	96 222			96 222
Reserves			8 000	8 000	-	8 000			8 000
TOTAL COMMUNITY WEALTH/EQUITY			104 222	104 222	27 968	104 222			104 222

DC20 Fezile Dabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2012/13	Budget Year 2013/14	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		-	326	326	581	581	54	526	969%	326
Government - operating		-	137 641	137 641	-	-	22 940	(22 940)	-100%	137 641
Government - capital		-	-	-	-	-	-	-	-	-
Interest		-	10 112	10 112	204	204	1 685	(1 481)	-88%	10 112
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(191 327)	(191 327)	(11 621)	(11 621)	(31 888)	(20 267)	64%	(191 327)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(43 248)	(43 248)	(10 836)	(10 836)	(7 208)	(3 628)	50%	(43 248)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(3 796)	(3 796)	-	-	(633)	(633)	100%	(3 796)

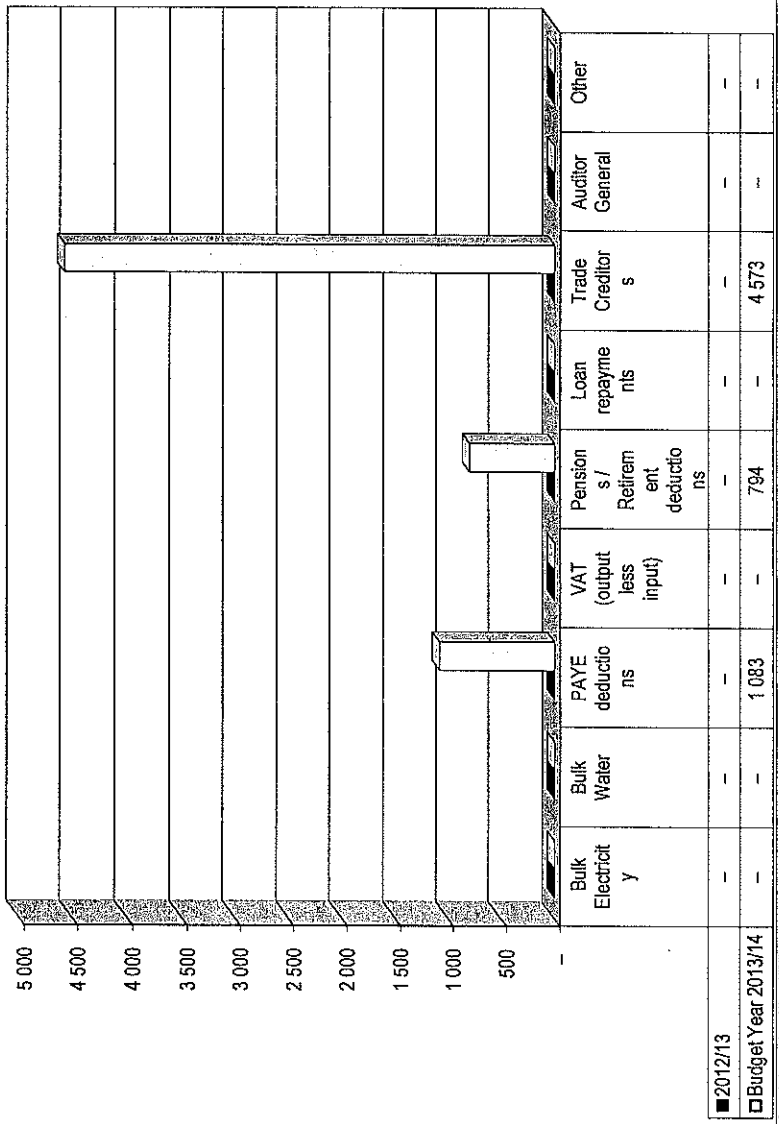
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 796)	-	(3 796)	(3 796)	-	(633)	(633)	100%	(3 796)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(17 286)	-	(17 286)	(17 286)	(17 286)	(2 881)	14 405	-500%	(17 286)
NET CASH FROM/(USED) FINANCING ACTIVITIES									
	(17 286)	-	(17 286)	(17 286)	(17 286)	(2 881)	14 405	-500%	(17 286)
NET INCREASE/(DECREASE) IN CASH HELD									
Cash/cash equivalents at beginning:	(64 330)	-	(64 330)	(28 122)	(28 122)	(10 722)			(64 330)
Cash/cash equivalents at month/year end:	122 617	-	122 617	28 122	28 122	122 617	111 895		-
	58 287	-	58 287	(28 122)	(28 122)	111 895			(64 330)

2.1 Creditors' analysis

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2013/14										Prior year totals for chart (same period)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total				
R thousands														
Creditors Age Analysis By Customer Type														
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 083	-	-	-	-	-	-	-	-	-	-	1 083	-
VAT (output less input)	0400	794	-	-	-	-	-	-	-	-	-	-	794	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 739	1	1 833	-	-	-	-	-	-	-	-	4 573	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	5 165	1	1 833	-	-	-	-	-	-	-	-	6 999	-

Chart C5 August Aged Creditors



R'000

■ 2012/13
□ Budget Year 2013/14

2.2 Investment portfolio analysis**DC20 Fezile Dabi - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - MD2 August**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs	Months							
R thousands										
Municipality										
Nedbank 7288009165/16		MONTHS		CALL ACCOUNT	20062014	-	5.1%	3 212	14	3 226
Nedbank 7288009165/17		MONTHS		CALL ACCOUNT	30062014	-	5.2%	16 362	62	16 424
Rand Merchant Bank DC02J00046		MONTHS		CALL ACCOUNT	30062014	-	5.0%	11 514	44	11 558
Absa 2067390363		MONTHS		CALL ACCOUNT	30062014	-	5.2%	16 909	126	17 035
Absa 2068881892		MONTHS		CALL ACCOUNT	30062014	-	5.1%	23 742	94	23 835
Standard Bank 728670534/006		MONTHS		CALL ACCOUNT	30062014	-	5.0%	9 251	40	9 291
Standard Bank 728670534/008		MONTHS		CALL ACCOUNT	30062014	-	5.1%	18 969	64	19 033
Standard Bank 728670534/007		MONTHS		CALL ACCOUNT	30062014	-	5.1%	5 818	13	5 831
Standard Bank 728670534/009		MONTHS		CALL ACCOUNT	30062014	-	0.0%	2 856	11	2 867
Standard Bank 728670534/010		MONTH		CALL ACCOUNT	30062014	-	5.1%	8 975	39	9 013
Nedbank 7288009165/15		MONTHS		CALL ACCOUNT	3006202014	-	5.2%	11 703	51	11 754
Municipality sub-total						-		129 310	558	129 867
Entities						-		-	-	-
Entities						-		-	-	-
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					-		129 310	558	129 867

District Capital Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-	-	-	-
Other Capital Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	890	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	134 396	137 641	137 641	890	58 182	22 940	54 854	239.1%	137 641		

DC20 Fezile Dabi - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2012/13		Budget Year 2013/14		YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome		Original Budget	Adjusted Budget					
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:				137 641	137 641	2 539	-	-	-	-
Other transfers and grants				137 641	137 641	2 539	-	-	-	-
Provincial Government:				-	-	-	-	-	-	-
Other transfers and grants				-	-	-	-	-	-	-
District Municipality:				-	-	-	-	-	-	-
Other transfers and grants				-	-	-	-	-	-	-
Other grant providers:				-	-	-	-	-	-	-
Other transfers and grants				-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:				137 641	137 641	2 539	-	-	-	-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:				-	-	-	-	-	-	-
National Capital transfers				-	-	-	-	-	-	-
Provincial Government:				-	-	-	-	-	-	-
Provincial capital transfers				-	-	-	-	-	-	-
District Municipality:				-	-	-	-	-	-	-
District capital transfers				-	-	-	-	-	-	-
Other grant providers:				-	-	-	-	-	-	-
Other capital transfers				-	-	-	-	-	-	-

Total capital expenditure of Transfers and Grants	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	137 641	137 641	797	2 539	-	-

2.4 COUNCILLORS, BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC20 Fezile Dabi - 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		YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1	A	B	C	D					
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	4 816	4 816	356	803	(447)	-56%	4 816	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		-	1 480	1 480	111	247	(136)	-55%	1 480	
Cellphone Allowance		-	278	278	19	46	(28)	-60%	278	
Housing Allowances		-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	
Sub Total - Councillors % increase	4	-	6 575	6 575	486	1 096	(610)	-56%	6 575	
Senior Managers of the Municipality										
Basic Salaries and Wages		-	5 972	5 972	331	995	(664)	-67%	5 972	
Pension and UIF Contributions		-	13	13	27	2	25	1194%	13	
Medical Aid Contributions		-	-	-	7	-	7	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	1 194	1 194	-	199	(199)	-100%	1 194	
Motor Vehicle Allowance		-	2 541	2 541	107	423	(316)	-75%	2 541	

FEZILE DABI DISTRICT MUNICIPALITY

Post-retirement benefit obligations													
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-	-	-	-
% increase													
Total Municipal Entities		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		82 182	82 182	5 854	13 697	(7 843)	-57%					16 294	
% increase	4												
TOTAL MANAGERS AND STAFF		75 607	75 607	5 368	12 601	(7 234)	-57%					9 719	

2.5 Material variances to the service delivery and budget implementation plan

The municipality is in the process of including variance tolerance in the Budget and reporting policy per source and per vote and subsequent to that material variance explanation will be provided.

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

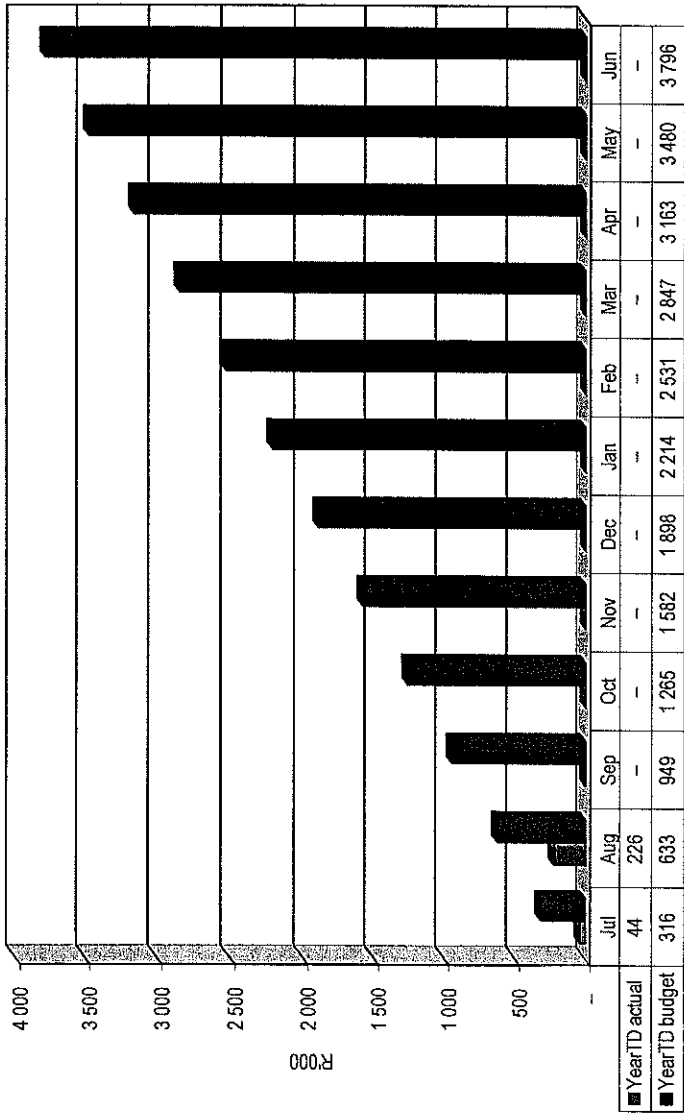
Waste Management										
Transportation										
Gas										
Other										
Community	-	-	-	-	-	-	-	-	-	
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets	-	-	-	-	-	-	-	-	-	
Buildings										
Other										
Investment properties	-	-	-	-	-	-	-	-	-	
Housing development										
Other										
Other assets	3 808	3 796	3 796	182	226	633	406	64.2%	3 796	
General vehicles	2 745	1 450	1 450	-	-	242	242	100.0%	1 450	
Specialised vehicles	-	-	-	-	-	-	-		-	
Plant & equipment	-	-	-	-	-	-	-		-	
Computers - hardware/equipment	319	900	900	155	180	150	(30)	-19.7%	900	
Furniture and other office equipment	684	446	446	27	47	74	28	37.1%	446	
Abattoirs	-	-	-	-	-	-	-		-	
Markets	-	-	-	-	-	-	-		-	
Civic Land and Buildings	-	-	-	-	-	-	-		-	
Other Buildings	61	500	500	-	-	83	83	100.0%	500	
Other Land	-	-	-	-	-	-	-		-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-	
Other	-	500	500	-	-	83	83	100.0%	500	
Agricultural assets	-	-	-	-	-	-	-		-	
List sub-class										
Biological assets	-	-	-	-	-	-	-		-	
List sub-class										
Intangibles	-	-	-	-	-	-	-		-	
Computers - software & programming										
Other										
Total Capital Expenditure on new assets	1	3 808	3 796	3 796	182	226	633	406	64.2%	3 796

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Heritage assets		-	-	-	-	-	-	-	-
Buildings							-		
Other							-		
Investment properties		-	-	-	-	-	-	-	-
Housing development							-		
Other							-		
Other assets		-	500	500	-	-	-	-	-
General vehicles							-		
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment							-		
Abattoirs							-		
Markets							-		
Civic Land and Buildings							-		
Other Buildings			500	500			-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other							-		
Agricultural assets		-	-	-	-	-	-	-	-
<i>List sub-class</i>							-		
Biological assets		-	-	-	-	-	-	-	-
<i>List sub-class</i>							-		
Intangibles		-	-	-	-	-	-	-	-
Computers - software & programming							-		
Other							-		
Total Capital Expenditure on renewal of existing assets	1	-	500	500	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-
Refuse							-		
Fire							-		
Conservancy							-		
Ambulances							-		

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



8 OTHER SUPPORTING DOCUMENTS**DC20 Fezile Dabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August**

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14	Adjusted Budget	YearTD actual	Full Year Forecast
			Audited Outcome	Original Budget			
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.3%	2.1%	2.1%	0.0%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	22.9%	22.9%	88.7%	22.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	124.2%	124.2%	0.0%	124.2%
Liquidity Current Ratio	Current assets/current liabilities	1	0.0%	854.7%	854.7%	212.8%	854.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	854.7%	854.7%	212.8%	854.7%
Revenue Management 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%	0.0%	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%
Creditors Management Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			60.0%	60.0%	60.0%	80.0%
Funding of Provisions Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2		0.0%	0.0%	0.0%	0.0%

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Water Distribution Losses									
Employee costs		42.6%	51.1%	51.1%	18.3%	51.1%	0.0%	51.1%	0.0%
Repairs & Maintenance		0.5%	1.0%	1.0%	0.3%	1.0%	1.0%	1.0%	1.0%
Interest & Depreciation		4.8%	2.8%	2.8%	0.0%	2.8%	0.0%	4.4%	4.4%
IDP regulation financial viability indicators									
i. Debt coverage		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

% Volume (units purchased and own source less units sold)/Total units purchased and own source	2
Employee costs/Total Revenue - capital revenue	
R&M/Total Revenue - capital revenue	
I&D/Total Revenue - capital revenue	
(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	
Total outstanding service debtors/annual revenue received for services	
(Available cash + Investments)/monthly fixed operational expenditure	

FEZILE DABI DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT 2013/14

Total Cash Payments by Type	9 849	11 821	14 747	15 296	14 444	14 583	15 460	15 631	14 169	14 617	16 094	18 696	212 408	118 933	107 712
NET INCREASE/(DECREASE) IN CASH HELD	47 708	(9 946)	(12 504)	(14 436)	(13 580)	28 019	(14 601)	(14 786)	(13 328)	22 543	(15 274)	(16 940)	(64 328)	45 588	66 681
Cash/cash equivalents at the month/year beginning:	122 617	170 325	160 379	147 875	133 439	119 858	147 877	133 276	118 490	105 162	127 705	112 431	122 617	58 289	103 877
Cash/cash equivalents at the month/year end:	170 325	160 379	147 875	133 439	119 858	147 877	133 276	118 490	105 162	127 705	112 431	95 491	58 289	103 877	170 558

Quality certificate

I, L. MOLIBELI, the municipal manager of FEZILE DABI DISTRICT MUNICIPALITY
(name of municipality),

hereby certify that—

(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state affairs of the municipality
- mid-year budget and performance assessment

for the month of AUGUST of 2013
has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print

Name L. MOLIBELI

Municipal manager of FEZILE DABI DISTRICT MUNICIPALITY DC20
(name and demarcation code of municipality)

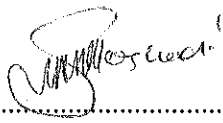
Signature 

Date 12/09/2013

Executive Mayor's quality certificate

Quality certificate

I, Moeketsi Moshodi, the Executive Mayor of Fezile Dabi District Municipality hereby certify that the monthly budget statement for July 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature..........

Date... 12 AUGUST 2013