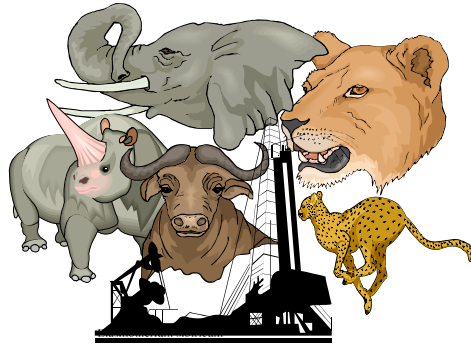


**BOJANALA PLATINUM DISTRICT MUNICIPALITY**



**BOJANALA PLATINUM DISTRICT MUNICIPALITY**

**ANNUAL FINANCIAL STATEMENTS**

**for the year ended**

**30 June 2013**

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

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**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 30 June 2013**

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 28, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 15 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Mr. I K Sirovha  
Municipal Manager  
31 August 2013

**BOJANALA PLATINUM DISTRICT MUNICIPALITY  
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2013**

	Note	2013 R	2012 R
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net assets</b>		<b>10 129 321</b>	<b>27 863 504</b>
Revaluation Reserve		792 850	842 769
Accumulated Surplus/(Deficit)		9 336 471	27 020 735
<b>Non-current liabilities</b>		<b>0</b>	<b>65 345</b>
Long-term liabilities	2	0	65 345
<b>Current liabilities</b>		<b>38 604 233</b>	<b>30 732 017</b>
Provisions	3	15 519 600	9 489 525
Creditors	4	20 202 346	13 198 320
Unspent conditional grants and receipts	5	2 882 287	7 919 197
Current portion of long-term liabilities	2	0	124 975
<b>Total Net Assets and Liabilities</b>		<b><u>48 733 554</u></b>	<b><u>58 660 865</u></b>
<b>ASSETS</b>			
<b>Non-current assets</b>		<b>36 682 377</b>	<b>28 215 606</b>
Property, plant and equipment	7	36 678 203	28 210 337
Intangible assets	8	4 174	5 269
<b>Current assets</b>		<b>12 051 177</b>	<b>30 445 259</b>
Other debtors	9	1 115 013	10 492 481
VAT	6	8 346 890	19 330 173
Call investment deposits	10	0	0
Bank balances and cash	11	2 589 274	662 605
<b>Total Assets</b>		<b><u>48 733 554</u></b>	<b><u>58 660 865</u></b>

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 R	2011 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from government and other		244 268 090	253 163 974
Cash paid to suppliers and employees		-263 592 184	(358 644 514)
Cash generated from/(utilised in) operations	20	-19 324 094	(105 480 540)
Interest received		1 586 309	5 377 002
Interest paid		-16 757	(31 624)
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>-17 754 542</b>	<b>(100 135 162)</b>
<b>CASH FLOWS UTILISED IN INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-12 922 533	(11 202 521)
(Increase)/decrease in non-current receivables			-
Proceeds on disposal of property, plant and equipment			914 900
<b>NET CASH UTILISED IN INVESTING ACTIVITIES</b>		<b>(12 922 533)</b>	<b>(10 287 621)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net new leases and Lease liability repaid		-65 344	(111 188)
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>-65 344</b>	<b>(111 188)</b>
<b>NET INCREASE/(DECREASE IN CASH AND EQUIVALENT</b>		<b>1 966 669</b>	<b>(136 947 828)</b>
Cash and cash equivalents at the beginning of the year		622 605	137 570 433
Cash and cash equivalents at the end of the year	21	<b>2 589 274</b>	<b>622 605</b>

**BOJANALA PLATINUM DISTRICT MUNICIPALITY  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	Actual	
		2013 R	2012 R
<b>REVENUE</b>			
<b>Non Exchange Transactions</b>			
Government grants and subsidies	12	249 305 000	248 959 632
Public contributions and donations		0	0
<b>Exchange Transactions</b>			
Interest earned - external investments		1 586 309	5 377 002
Other income	13	145 587	254 977
<b>Total Revenue</b>		<b>251 036 896</b>	<b>254 591 611</b>
<b>EXPENDITURE</b>			
Employee related costs	14	121 458 485	106 552 362
Remuneration of Councillors	15	12 783 047	8 860 278
Donations		410 244	0
Depreciation		7 162 053	5 815 059
Repairs and maintenance		2 902 749	5 733 870
Interest paid	16	16 757	31 624
Grants and subsidies paid	17	74 477 354	189 645 257
General expenses	18	49 560 390	51 474 759
<b>Total Expenditure</b>		<b>268 771 079</b>	<b>368 113 209</b>
<b>GAINS AND LOSSES</b>			
Gain/(Loss) on disposal of Property, Plant and Equipment	19	0	13 997
Reversal of impairment losses/(Impairment losses)		0	0
Fair value adjustments of Property, Plant and Equipment		0	0
<b>Net Gains and losses</b>		<b>0</b>	<b>13 997</b>
<b>SURPLUS/(DEFICIT)</b>			
		<b>-17 734 183</b>	<b>-113 507 601</b>
Share of surplus/(deficit) of associate accounted for under the equity method		0	0
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>-17 734 183</b>	<b>-113 507 601</b>

No segmental statement of financial performance has been prepared  
Refer to Appendix E(1) for comparison with the approved budget.

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2013**

	Revaluation Reserve	Accumulated Surplus (Deficit)	Total
	R	R	R
<b>2012</b>			
Balance at 1 July 2011	892 825	140 478 280	141 371 105
Correction of error (Note 36)	0	0	0
<b>Restated balance</b>	<b>892 825</b>	<b>140 478 280</b>	<b>141 371 105</b>
Surplus/(deficit) for the year		-113 507 601	-113 507 601
Correction of prior period error:	0	0	0
Transfer of Revaluation Reserve (Note 36)	-49 919	49 919	0
Land and Buildings revalued	0	0	0
<b>Balance at 30 JUNE 2012</b>	<b>842 906</b>	<b>27 020 598</b>	<b>27 863 504</b>
Change in accounting policy		0	0
Correction of error		0	0
<b>Restated balance</b>	<b>842 906</b>	<b>27 020 598</b>	<b>27 863 504</b>
Surplus/(deficit) for the year		-17 734 183	-17 734 183
Transfer of Revaluation Reserve	-50 056	50 056	0
Land and Buildings Revalued		0	0
<b>Balance at 30 JUNE 2013</b>	<b>792 850</b>	<b>9 336 471</b>	<b>10 129 321</b>

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2 013</b>	<b>2 012</b>
	<b>R</b>	<b>R</b>
<b>2 LONG-TERM LIABILITIES</b>		
Long-term lease liability	-	190 319
Less : Current portion transferred to current liabilities	-	124 975
<b>Total Long-term liability</b>	<u>-</u>	<u>65 345</u>
<b>3 PROVISIONS</b>		
Provision for medical aid continued members	-	101 011
Staff leave	11 604 306	6 353 497
Provision for Performance bonuses	3 915 294	3 035 017
<b>Total Provisions</b>	<u>15 519 600</u>	<u>9 489 525</u>
<b>4 CREDITORS</b>		
Trade creditors	11 643 088	3 045 113
VAT on creditors accrued	234 718	247 346
Retention money on projects	8 143 243	9 545 378
Bohale M J Civilis	-	336 132
Technofin: Lease installments not collected	14 040	14 040
Other Creditors	400	-
Unidentified direct deposit	166 857	10 311
<b>Total Creditors</b>	<u>20 202 346</u>	<u>13 198 320</u>
<b>5 UNSPENT CONDITIONAL GRANTS AND RECEIPTS</b>		
<b>5.1 Conditional Grants from other spheres of Government</b>	<b>2 358 743</b>	<b>2 784 467</b>
FM Grant	77 305	(470)
IMMIS	765	3 900
Fire Support Grant	270 959	1 114 099
Conditional Disaster Management Grant	683 001	668 285
Municipal Systems Improvement Grant	-	(45 546)
Expanded Public Works	1 326 713	1 044 198
<b>5.2 Other Conditional Receipts</b>	<b>523 543</b>	<b>5 134 730</b>
SETA Skills Development	178 020	577 023
National Lottery Grant	-	982 000
Standard Bank Disaster Management Donation	5 497	58 597
Coordination Fee	306 976	306 976
Water Provision Maubane	33 049	3 210 133
Miscellaneous Receipts	-	-
<b>Total Conditional Grants and Receipts</b>	<u>2 882 287</u>	<u>7 919 196</u>
See Note 12 for reconciliation of grants from other spheres of government.		
<b>6 VAT</b>		
VAT Receivable	<u>8 346 890</u>	<u>19 330 173</u>
VAT is payable on the receipts basis. Only once payment is received from debtors is VAT paid over to SARS. The municipality claims back VAT on expenditure resulting in SARS being a debtor.		



7 PROPERTY, PLANT AND EQUIPMENT

30-Jun-13

Reconciliation of Carrying Value	Office Equipment Leased	Land	Buildings	Other PPE	Total
	R	R	R	R	R
<b>Carrying values at 1 July 2012</b>	197 560.70	1 656 372.00	3 791 908	21 499 873	28 518 042
Cost	355 804.00	1 656 372.00	5 447 260	48 136 789	55 596 225
Revaluation	-	-	-	-	-
Accumulated depreciation	158 243.30	-	1 655 352	25 264 588	27 078 183
Correction of error (note 19)	158 243.30	-	1 655 352	25 264 588	27 078 183
- Cost & Revaluation					
Acquisitions	-	9 860 400.00	-	3 062 133	12 922 533
Capital under Construction	-	-	2 239 761	-	2 239 761
Increases/decreases in revaluation	-	-	-	-	-
Depreciation	-	-	-	-	-
- based on cost	118 601.00	-	467 795	6 574 562	7 160 958
- Correction of error (note 19)	-	-	-	-	-
- based on revaluation	-	-	-	-	-
Carrying value of disposals	-	-	-	-	-
Cost/revaluation	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Other movements	-	-	-	-	-
Cost	-	-	-	515 197	515 197
Accumulated depreciation	-	-	-	-	-
<b>Carrying values at 30 June 2013</b>	78 959.70	11 160 400.00	5 563 874	19 874 969	36 678 203
Cost	355 804.00	11 160 400.00	7 687 021	51 714 119	70 917 344
Revaluation	-	-	-	-	-
Accumulated depreciation	276 844.30	-	2 123 147	31 839 150	34 239 141
- Cost & Revaluation	276 844.30	-	2 123 147	31 839 150	34 239 141

36 678 203

30-Jun-12

Reconciliation of Carrying Value	Office Equipment Leased	Land	Buildings	Other PPE	Total
	R	R	R	R	R
<b>Carrying values at 1 July 2011</b>	316 487	1 656 372	3 791 908	17 954 367	23 719 134
Cost	355 804	1 656 372	5 447 260	41 458 311	47 675 353
Revaluation	-	-	-	-	1 242 394
Accumulated depreciation	39 317	-	1 655 352	23 503 944	25 159 296
Correction of error (note 36)	-	-	-	-	-
- Cost & Revaluation	39 317	-	1 655 352	23 503 944	25 198 613
Acquisitions	0	-	-	11 202 521	11 202 521
Capital under Construction	-	-	-	-	-
Increases/decreases in revaluation	-	-	-	-	-
Depreciation	118 926	-	-	5 383 784	5 810 415
- based on cost	0	-	-	-	-
Correction of error (note 36)	-	-	-	-	-
- based on revaluation	-	-	-	900 903	900 903
Carrying value of disposals	0	-	-	4 524 043	4 524 043
Cost/revaluation	0	-	-	-	-
Accumulated depreciation	0	-	-	3 623 140	3 623 140
Other movements	-	-	-	-	-
Cost	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
<b>Carrying values at 30 June 2012</b>	197 561	1 656 372	3 791 908	22 872 201	28 210 337
Cost	355 804	1 656 372	5 447 260	48 136 789	54 353 831
Revaluation	-	-	-	-	1 242 394
Accumulated depreciation	158 243	-	1 655 352	25 264 588	27 078 183
- Cost & Revaluation	158 243	-	1 655 352	25 264 588	27 385 888

During June 2012 all items of PPE were physically verified and assessed for physical impairment and relevance of calculated remaining useful life spans. Where the remaining useful lifespans have been deemed inaccurate, adjustments have been made prospectively.

Refer to Appendix B for more detail on property, plant and equipment. The opening balance of Land and buildings and "Other PPE" has been allocated to more asset categories in Appendix B.

8 INTANGIBLE ASSETS

2 013

2 012

Reconciliation of Carrying Value	<u>Computer Software</u>	<u>2 013</u>	<u>Computer Software</u>	<u>2 012</u>
		<u>Total</u>		<u>Total</u>
	R	R	R	R
<b>Carrying values</b>				
<b>Beginning of year</b>				
Cost	5 269	5 269	9 913	9 913
Accumulated depreciation	26 383	26 383	26 383	26 383
Correction of error ( note 19)	21 114	21 114	16 470	16 470
- Cost	-	-	26 383	26 383
Acquisitions	-	-	-	-
Depreciation	1 095	1 095	4 644	4 644
- based on cost	1 095	1 095	4 644	4 644
Carrying value of disposals	-	-	-	-
Cost/revaluation	-	-	-	-
Accumulated depreciation	-	-	-	-
Other movements	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-
<b>Carrying values</b>				
<b>End of year</b>				
Cost	4 174	4 174	5 269	9 913
Revaluation	26 383	26 383	26 383	26 383
Accumulated depreciation	22 209	22 209	21 114	16 470
- Cost	26 383	21 114	26 383	16 470
- Revaluation	-	-	-	-

9 OTHER DEBTORS

2 013

2 012

	R	R
VAT receivable on trade creditors accrued	-	247 346
Expenses of staff and councillors:salary suspense	321 039	291 921
Deposit on property transaction	-	9 860 400
Lion of Africa (Insurance)	641 463	-
Mogorosi V R (Maternity leave repayment)	66 556	78 556
Bursary Repayable	262	14 258
Kgwetlo Projects	85 693	-
<b>Sub Total</b>	<b>1 115 013</b>	<b>10 492 481</b>
Less: Provision for bad debt	-	-
<b>Total Other Debtors</b>	<b>1 115 013</b>	<b>10 492 481</b>

Reconciliation of the Bad Debt provision:-

2 013

2 012

	R	R
Balance at the beginning of the year	-	-
Contribution to provision	-	-
Contribution from accumulated surplus	-	-
Bad Debt written off against provision	-	-
Reversal of provision and other	-	-
Balance at the end of the year	-	-

10 CALL INVESTMENT DEPOSITS

2 013

2 012

	R	R
Deposits (mature within 3 months)	-	-
The allocation of investments :-		
Unspent grants	-	-
Operating account	-	-

11 BANK BALANCES AND CASH

The Municipality has the following main bank accounts: -

Current Account (Primary Bank Account)

ABSA, Rustenburg  
Account Number: 11-3150-0277

Cash book balance at beginning of year / (overdrawn)	619 445	137 565 539
Cash book balance at end of year / (overdrawn)	(6 786 478)	619 445
Bank statement balance at beginning of year / (overdrawn)	14 410 248	142 761 874
Bank statement balance at end of year / (overdrawn)	2 586 137	14 410 248

Savings Account

ABSA, Rustenburg, Account Number 90-8451-8967

Cash book balance	1 160	1 160
Bank statement balance	1 160	1 160
<b>Cash on hand</b>	<b>1 977</b>	<b>2 000</b>

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

12 GOVERNMENT GRANTS AND SUBSIDIES	2 013 R	2 012 R
Equitable share	239 064 000	231 895 000
Financial Management Grant	1 172 224	1 250 471
Disaster management Grant	85 284	-
Expanded Public Works	1 129 486	910 113
Municipal Systems Improvement Grant	954 454	835 546
Fire Support Grants	943 140	1 636 654
Integrated Municipal Management Information System	3 135	4 550
Water Provision Maubane	3 177 085	10 789 867
National Lottery Fund	982 000	18 000
SETA Skills Development	641 092	618 028
Donation Standard Bank	53 100	1 403
Madibeng Rescue Boat	-	1 000 000
16 days of activism	1 100 000	-
<b>Total Government Grant and Subsidies</b>	<b><u>249 305 000</u></b>	<b><u>248 959 632</u></b>
<b>12.1 Equitable Share</b>		
This unconditional grant is used as general revenue that is used to finance special projects and capital expenditure on behalf of local municipalities		
<b>12.2 Financial Management Grant</b>		
Balance unspent at beginning of year	(471)	-
Current year receipts	1 250 000	1 250 000
Conditions met - transferred to revenue	1 172 224	(1 250 471)
Conditions still to be met - transferred to liabilities (see note 5)	<u>77 305</u>	<u>(471)</u>
<b>12.3 Expanded Public Works Grant</b>		
Balance unspent at beginning of year	1 044 199	1 318 312
Current year receipts	1 412 000	636 000
Conditions met - transferred to revenue	(1 129 486)	(910 113)
Conditions still to be met - transferred to liabilities (see note 5)	<u>1 326 713</u>	<u>1 044 199</u>
<b>12.4 Disaster Management Grant</b>		
Balance unspent at beginning of year	668 285	68 285
Current year receipts	100 000	600 000
Conditions met - transferred to revenue	(85 284)	-
Conditions still to be met - transferred to liabilities (see note 5)	<u>683 001</u>	<u>668 285</u>
<b>12.5 Integrated Municipal Management Information System</b>		
Balance unspent at beginning of year	3 900	8 450
Current year receipts	-	-
Conditions met - transferred to revenue	(3 135)	(4 550)
Conditions still to be met - transferred to liabilities (see note 5)	<u>765</u>	<u>3 900</u>
<b>12.6 Fire Support Grants</b>		
Balance unspent at beginning of year	1 114 099	450 753
Current year receipts	100 000	2 300 000
Conditions met - transferred to revenue	(943 140)	(1 636 654)
Conditions still to be met - transferred to liabilities (see note 5)	<u>270 959</u>	<u>1 114 099</u>
<b>12.7 Municipal Systems Improvement Grant</b>		
Balance unspent at beginning of year	(45 546)	-
Current year receipts	1 000 000	790 000
Conditions met - transferred to revenue	(954 454)	(835 546)
Conditions still to be met - transferred to liabilities (see note 5)	<u>-</u>	<u>(45 546)</u>
<b>12.8 16 days of activism</b>		
Balance unspent at beginning of year	-	-
Current year receipts	1 100 000	-
Conditions met - transferred to revenue	(1 100 000)	-
Conditions still to be met - transferred to liabilities (see note 5)	<u>-</u>	<u>-</u>
<b>12.9 Changes in levels of government grants</b>		

Based on the allocations set out in the Division of Revenue Act, 2012, no significant changes in the level of government grant funding are expected over the forthcoming three financial years. A RSC Levies Replacement Grant is included in the Equitable Share.

BOJANALA PLATINUM DISTRICT MUNICIPALITY  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

<b>13</b>	<b>OTHER INCOME</b>		<b>2 013</b>		<b>2 012</b>
			R		R
	Eskom Servitude		328		4 680
	Sale of tender documents		111 044		225 967
	Miscellaneous revenue		34 216		24 330
			<u>145 587</u>		<u>254 977</u>
<b>14</b>	<b>EMPLOYEE RELATED COSTS</b>				
	Employee related costs - Salaries and Wages		74 425 896		72 476 373
	Employee related costs - Contributions for UIF, pensions and medical aids		17 706 893		15 139 244
	Travel and other allowances		13 821 406		14 290 623
	Housing subsidy		2 469 387		1 154 382
	Overtime payments		4 700 297		4 625 500
	Performance bonus and provision staff leave		8 334 606		(1 133 760)
	Less: Employee costs capitalised to Property, Plant and Equipment		-		-
	Less: Employee costs included in other expenses		-		-
	<b>Total Employee Related Costs</b>		<u>121 458 485</u>		<u>106 552 362</u>
	<b>Remuneration of the Municipal Manager</b>				
	Annual Remuneration		454 510		394 167
	Performance Bonuses		-		-
	Car Allowance		180 000		165 000
	Medical, pension fund and other allowances		804 000		737 000
	<b>Total</b>		<u>1 438 510</u>		<u>1 296 167</u>
	<b>Remuneration of the Chief Finance Officer</b>				
	Annual Remuneration		756 885		638 505
	Performance Bonuses		-		-
	Car Allowance		214 000		81 000
	Medical, pension fund and other allowances		117 116		13 500
	<b>Total</b>		<u>1 088 001</u>		<u>733 005</u>
	<b>Remuneration of the Acting Chief Finance Officer</b>				
	Annual Remuneration - Acting allowance		18 930		56 790
	Performance Bonuses		-		-
	Car Allowance		-		-
	Medical, pension fund and other allowances		-		-
	<b>Total</b>		<u>18 930</u>		<u>56 790</u>
	<b>Remuneration of Individual Executive Directors</b>				
	30-Jun-13	<b>Community Env</b>	<b>Corporate</b>	<b>LED</b>	<b>Technical</b>
		<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>
		R	R	R	R
	Annual Remuneration	632 004	738 516	666 572	252 000
	Performance Bonuses	-	-	-	-
	Car Allowance	144 000	108 000	102 000	300 000
	Medical, pension fund and other allowances	204 000	18 000	18 000	498 000
	<b>Total</b>	<u>980 004</u>	<u>864 516</u>	<u>786 572</u>	<u>1 050 000</u>
	<b>Remuneration of Individual Acting Executive Directors</b>				
	30-Jun-13	<b>Corporate Support</b>	<b>Community Env</b>	<b>LED</b>	<b>Technical</b>
		<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>
		R	R	R	R
	Annual Remuneration - Acting Allowance	159 553	177 947	109 932	-
	Performance Bonuses	-	-	-	-
	Car Allowance	-	-	-	-
	Medical, pension fund and other allowances	-	-	-	-
	<b>Total</b>	<u>159 553</u>	<u>177 947</u>	<u>109 932</u>	<u>-</u>
	30-Jun-12	<b>Community</b>	<b>Corporate</b>	<b>LED</b>	<b>Technical</b>
		<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>	<b>Directorate</b>
		R	R	R	R
	Annual Remuneration	585 312	738 516	666 572	502 089
	Performance Bonuses	-	-	-	-
	Car Allowance	-	108 000	102 000	35 000
	Medical, pension fund and other allowances	12 000	18 000	18 000	10 500
	<b>Total</b>	<u>597 312</u>	<u>864 516</u>	<u>786 572</u>	<u>547 589</u>
<b>15</b>	<b>REMUNERATION OF COUNCILLORS</b>		<b>2 013</b>		<b>2 012</b>
			R		R
	Executive Mayor		755 376		605 923
	Speaker		580 502		473 287
	Councillors		10 636 693		7 293 904
	Councillors' pension contribution		810 476		487 164
	<b>Total Councillors' Remuneration</b>		<u>12 783 047</u>		<u>8 860 278</u>

**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2 013</b>	<b>2 012</b>
	<b>R</b>	<b>R</b>
<b>16 INTEREST PAID</b>		
Long-term liabilities: Finance Leases	16 757	31 624
Bank overdrafts	-	-
<b>Total Interest on External Borrowings</b>	<b>16 757</b>	<b>31 624</b>
<b>17 GRANTS AND SUBSIDIES PAID</b>		
Grant to Rustenburg Municipality	-	1 100 000
Grant to Kgetlengrivier Municipality	2 600 000	292 966
Grant to Moses Kotane Municipality	-	600 000
Grant to Madibeng Municipality	-	1 000 000
Grant to Moretele Municipality	-	1 350 000
Vehicles for Municipalities	-	2 650 000
Expenditure on regional facilities/special projects	68 700 269	171 862 425
Water provision Maubane	3 177 085	10 789 867
Study loans converted to grants	-	-
<b>Total Grants and Subsidies</b>	<b>74 477 354</b>	<b>189 645 257</b>
The grants paid are in the form of special projects.		
<b>18 GENERAL EXPENSES</b>		
Incentive for volunteers	-	6 400
Advertising cost	1 721 135	2 534 046
Stationery	610 914	956 134
Bank charges	329 160	286 085
Printing Cost	29 000	43 749
Commission VAT collection	2 162 582	-
Rental offices	3 116 759	3 786 661
Rental Office machines	1 951 201	2 148 292
Membership fees SALGA & Compensation Commission	1 450 791	847 483
Membership fees	100 227	60 607
Materials and stocks	605 492	750 356
Entertainment cost	1 693 208	1 910 174
Abatement of nuisance	-	49 895
Training	18 784	32 040
Education & awareness	5 950	44 040
Audit fees	2 209 820	1 284 564
Audit Committee payments	143 443	146 630
Postage	5 434	4 253
Telephone and fax	4 582 333	4 523 898
Programming	33 173	35 276
Professional fees	-	313 469
Lawbooks and amendments/ professional and technical library	-	499 563
Legal expenses	2 024 512	2 130 482
Contribution medical aid continued members	98 008	89 531
Registration Fees Workshops/seminars & Travelling & Subs	3 477 650	4 686 488
Skills development levy	1 054 479	906 934
Uniforms and protective clothing	670 892	814 126
Reservists stipend	-	-
Disposable tents and salvage sheets	-	2 778 053
CBRA	14 942	77 377
Disaster awareness programmes	1 798 510	-
Burial of indigents	-	-
Subscriptions	-	-
Water quality monitoring	-	-
Insurance	711 551	686 738
Food samples	746 630	1 515 590
Vehicle fuel	2 029 521	2 089 939
M H S equipment	1 342	132 447
Water electricity and services accounts	836 666	972 068
Radio and repeater licences	106 270	92 807
Payment security guards	6 809 674	5 724 898
All cylinders hydro testing	-	2 100
Mayor's residence	124 915	148 808
Garden maintenance	153 075	301 791
Computer licences	847 946	281 329
Computer utilities	3 070 652	1 509 427
Accommodation	139 237	1 307 014
Consulting fees	-	246 002
Radio communication	-	25 000
BPDM website	-	138 600
Branding and corporate gifts	56 000	350 050
Operating Expenses from grants (See Note 12)	4 018 512	4 203 545
<b>Total</b>	<b>49 560 390</b>	<b>51 474 759</b>

BOJANALA PLATINUM DISTRICT MUNICIPALITY  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

<b>19</b>	<b>LOSS AT DISPOSAL OF ASSETS</b>	<b>2 013</b>	<b>2 012</b>
	Gain/Loss through disposal of assets	-	13 997
	Loss due to scrapping of assets	-	-
		<u>-</u>	<u>13 997</u>
		<b>2 013</b>	<b>2 012</b>
		<b>R</b>	<b>R</b>
<b>20</b>	<b>CASH GENERATED BY OPERATIONS</b>		
	Surplus/(Deficit) for the year	(17 734 183)	(113 507 601)
	Adjustment for:-		
	Cash contributions from State	-	-
	Depreciation	7 162 053	5 815 059
	Adjustment provisions	6 030 075	(1 337 960)
	Gain/Loss on disposal of property, plant and equipment	-	(13 997)
	Donations	410 244	-
	Investment income	(1 586 309)	(5 377 002)
	Interest paid	16 757	31 624
	<b>Operating surplus before working capital changes:</b>	<b>(5 701 363)</b>	<b>(114 185 677)</b>
	(Increase)/decrease in other debtors	1 115 013	10 492 481
	(Decrease)/increase in conditional grants and receipts	(2 882 287)	(7 919 197)
	(Decrease)/Increase in creditors	(20 202 346)	(13 198 320)
	Decrease/(Increase) in VAT	8 346 890	19 330 173
	<b>Cash generated by/(utilized in) operations</b>	<b>(19 324 094)</b>	<b>(105 480 540)</b>
<b>21</b>	<b>CASH AND CASH EQUIVALENTS</b>		
	Cash and cash equivalents included in the cash flow statement comprise the following statement of amounts indicating financial position :		
	Bank balances and cash	2 589 274	622 605
	Call investment	-	-
	Bank overdraft	-	-
	<b>Total cash and cash equivalents</b>	<b>2 589 274</b>	<b>622 605</b>
	<b>Reconciliation of the Cash and Cash Equivalents</b>		
	Balance per cash book	(6 786 478)	-
	Outstanding cheques not presented for payment	9 429 458	-
	Direct deposit	(56 843)	-
	Balance as per saving account	1 160	-
	Cash on hand	1 977	-
	<b>CASH AND CASH EQUIVALENTS</b>	<b>2 589 274</b>	<b>-</b>
<b>22</b>	<b>UNAUTHORIZED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED</b>		
	<b>22.1 Unauthorized expenditure</b>	<b>2 013</b>	<b>2 012</b>
		<b>R</b>	<b>R</b>
	Reconciliation of unauthorized expenditure		
	Opening balance	-	-
	Unauthorized expenditure current year	7 392 525	8 423 805
	Approved by Council or condoned	-	-
	Transfer to receivables for recovery (note 16)	-	-
	Unauthorized expenditure awaiting authorization	-	-
		<u>7 392 525</u>	<u>8 423 805</u>
	Unauthorised expenditure incurred due to over expenditure of a votes within the budget. Municipality did not overspent on total budget. Detail disclosed in appendix G		
	<b>22.2 Fruitless and wasteful expenditure</b>		
	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	-	-
	Fruitless and wasteful expenditure current year	-	529 049
	Condoned or written off by Council	-	-
	To be recovered – contingent asset (see note 40)	-	-
	Fruitless and wasteful expenditure awaiting condonement	-	-
		<u>-</u>	<u>529 049</u>
	Fruitless and wasteful expenditure was incurred due to penalties from SARS and interest from SARS and TELKOM. Detail disclosed in appendix G		

BOJANALA PLATINUM DISTRICT MUNICIPALITY  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

**22.3 Irregular expenditure**

	2 013	2 012
Reconciliation of irregular expenditure		
Opening balance	3 050 094	-
Expenditure during the year	-	3 050 094
Expenditure during 2011/2012.	-	-
Condoned by Council	-	-
Irregular expenditure awaiting condonement	<u>3 050 094</u>	<u>3 050 094</u>
Insufficient written or verbal quotations for procurements of a transaction value over R2 000 and not more than R10 000 (VAT included)	-	25 865
Insufficient written quotations for procurements of a transaction value over R10 000 and not more than R200 000 (VAT included)	-	771 913
Municipal Systems Act No. 32 of 2000 S56Acting allowance exceeding 3 months	-	127 391
Procurement transactions performed with officials in employment of state	-	2 124 926

2 013

2 012

23 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

**23.1 Contributions to organized local government**

Opening balance	-	-
Council subscriptions	1 450 791	841 483
Amount paid - current year	(1 450 791)	(841 483)
Amount paid - previous years	-	-
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

**23.2 Audit fees**

Opening balance	-	-
Current year audit fee and Audit Committee members	2 209 820	1 284 566
Amount paid to Auditor General - current year	(2 209 820)	(1 284 566)
Amount paid to Audit Committee members - current year	143 443	146 560
Amount paid - previous years	(143 443)	(146 560)
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

**23.3 VAT**

VAT returns have been submitted by the due date throughout the year.

**23.4 PAYE and UIF**

Opening balance	-	-
Current year payroll deductions	20 547 838	-
Amount paid - current year	(20 547 838)	19 066 731
Amount paid - previous years	-	(19 066 732)
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

24 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT (CONTINUED)

**24.1 Pension and Medical Aid Deductions**

	<b>2 013</b>	<b>2 012</b>
	R	R
Opening balance	-	-
Current year payroll deductions and Council Contributions	23 428 454	23 588 330
Amount paid - current year	(23 428 454)	(23 588 330)
Amount paid - previous years	-	-
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

**24.2 Non-Compliance with Chapter 11 of the Municipal Finance Management Act**

Service Provider and kind of goods or service	Motivation	Value
See Unauthorised Expenditure in note 22.1. and appendix G		R
See Fruitless and wasteful in note 22.2.		
See Irregular Expenditure in note 22.3.		

25 CAPITAL COMMITMENTS

	<b>2 013</b>	<b>2 012</b>
	R	R
Commitments in respect of capital expenditure:		
- Approved and contracted for		18 665 105
Infrastructure		18 665 105
Community	-	
Other	-	
- Approved but not yet contracted for		-
Infrastructure	-	
Community	-	
Other	-	
<b>Total</b>	<b>-</b>	<b>18 665 105</b>

The expenditure will be financed from current revenue cash flows and grants. The expenditure is not recognised as Property, plant and equipment by the District Municipality as the assets are transferred to the local municipalities. These transfers are recognised as Grants Paid in the Statement of Financial Performance.



26 RETIREMENT BENEFIT INFORMATION

Contributions by Council in respect of Councillor and employees retirement funding have been expended in the year

27 CONTINGENT LIABILITIES

No contingent liabilities

28 CONTINGENT ASSETS

No contingent assets

29 EVENTS AFTER THE REPORTING DATE

None

30 COMPARISON WITH THE BUDGET

The comparison of the Municipality's actual financial performance with that budgeted for the current financial year is set out in the below mentioned table.

Vote	Final Budgeted Amount	Actual Expenditure	Underspent / (Overspent) on Budget
Community Services	52 102 690	51 951 573	151 117
Community Environment Services	30 611 882	28 426 432	2 185 450
Municipal Manager's Office	21 970 275	25 520 258	(3 549 983)
Municipal Council	19 516 089	19 261 227	254 862
Corporate Support Service	40 190 072	43 408 062	(3 217 990)
Economic Development, Agriculture and Tourism	10 385 445	9 732 467	652 978
Budget & Treasury Office	16 965 781	17 027 063	(61 282)
Technical Services	40 114 799	39 891 858	222 941
Mayoral Executive	17 365 504	17 928 774	(563 270)
	<u>249 222 537</u>	<u>253 147 714</u>	<u>-3 925 177</u>
		<b>2 013</b>	<b>2 012</b>

31 FINANCE LEASE OBLIGATION

Minimum Lease Payments Due			
Within One Year		-	141 731
In second and fifth year inclusive		-	65 345
		-	<u>207 076</u>
Less future finance charges			(16 757)
Present value of minimum lease payments		-	<u>190 319</u>
Present value of Lease Payments Due			
Within One Year			124 975
In second and fifth year inclusive			65 344
		-	<u>190 319</u>

32 MINIMUM LEASE PAYMENTS: OPERATING LEASE

	2 013	2 012
	R	R
Minimum Lease Payments Due	1 564 968	
Not later than one year	2 999 522	
Later than one year and not later than five years	-	
Later than five years	-	73 483
Present value of Lease Payments Due		
Within one year	4 564 490	
In second and fifth year inclusive		
		<u>73 483</u>

33 AWARDS TO CLOSE FAMILY MEMBERS IN TERMS OF SECTION 45 OF

No transactions in 2011/2012 and 2012/2013

34 RELATED PARTY TRANSACTIONS

No related party transactions were recorded

Related party transactions with staff

Bursary repayment



Bursaries are given to general public and Council staff. No liability if they pass. Staff that fail have to repay bursaries

2 013

2 012

35 FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

The municipality is at risk in the following areas:

- (i) Credit Risk, which is defined as the risk that one party to a financial instrument will fail to honour its obligation, thus causing the other party to incur a financial loss.
- (ii) Interest Rate Risk, which is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of credit risk and interest rate risk consist mainly of fixed deposit investments, long-term debtors, other debtors, short-term investment deposits and bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing.

Long-term Receivables and Other Debtors are individually evaluated annually at balance Sheet date for impairment or discounting.

The maximum credit and interest risk exposure in respect of the relevant financial instruments are as follows:

	2 013	2 012
Fixed Deposit Investments	-	-
Long-term Receivables	-	-
Current portion of long-term debtors	-	-
Other Debtors	1 115 013	10 492 481
Short-term Investment Deposits	-	-
Bank and Cash Balances	2 589 274	622 605
<b>Maximum Credit and Interest Risk Exposure</b>	<b>3 704 287</b>	<b>11 115 086</b>

36 Correction of prior period error

36.1. Nature of prior period error

Revaluation Reserve:

Minimum Lease Payments - Operating Lease Disclosure Note (Note 32):

Correction of minimum lease payments disclosed in the comparative figures for the current financial year as required by GRAP13, Leases.

37 Going Concern

We draw attention to the fact that although the municipality reported a deficit of R 17 366 423 for the year, its current liabilities exceeded its current assets by R 26 553 056 at year end and that its unspent conditional grants were not sufficiently covered by the available cash and cash equivalents at year end resulting in a shortfall of R 293 013, the municipality had an accumulated surplus of R 9 336 471 and that the municipality's total assets exceeded its total liabilities by R 10 129 321.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and the settlement of liabilities, contingent liabilities and commitments will occur in the ordinary course of business. The ability of the municipality is dependant on a number of factors, the most significant of these is the fact that the government continue to procure funding for the ongoing operations of the municipality.

38 DONATIONS

DONATION OF ASSET - LAND ROVER TO MADIBENG

	2 013	2 012
Donation of Land Rover to Madibeng Local Municipality	410 244	-
	-	-
	<b>410 244</b>	<b>-</b>

See Word document for  
accounting policies

**APPENDIX B  
BOJANALA PLATINUM DISTRICT MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2013**

	Cost/Revaluation					Accumulated Depreciation				
	Opening Balance	Additions	Fair value	Assets under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance
<b>Land and Buildings</b>										
Land	1 656 372	9 860 400	-		-	11 516 772	-		-	-
Buildings	5 447 260	-	-	2 239 761	-	7 687 021	1 963 055	467 795	-	2 269 920
	<b>7 103 632</b>	<b>9 860 400</b>	<b>-</b>	<b>2 239 761</b>	<b>-</b>	<b>19 203 793</b>	<b>1 963 055</b>	<b>467 795</b>	<b>-</b>	<b>2 269 920</b>
<b>Other Assets</b>										
Furniture and Fittings	4 903 666	374 448	179 348			5 457 462	2 120 407	652 898		2 773 305
Office Equipment	16 522 680	1 414 314	327 535			18 264 529	10 814 674	2 845 125		13 659 799
Security Equipment	340	-	-			340	314	26		340
Emergency equipment	1 437 654	129 245	-			1 566 899	1 198 224	190 796		1 389 020
Plant and Equipment	1 135 689	329 126	814			1 465 629	79 482	222 780		302 262
Vehicles	24 137 694	815 000	7 500			24 960 194	11 051 486	2 662 937		13 714 423
	<b>48 137 723</b>	<b>3 062 133</b>	<b>515 197</b>		<b>-</b>	<b>51 715 053</b>	<b>25 264 587</b>	<b>6 574 562</b>	<b>-</b>	<b>31 839 149</b>
<b>Leased Assets</b>										
Office Equipment	355 804					355 804	158 243	118 601	-	276 845
	<b>355 804</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>355 804</b>	<b>158 243</b>	<b>118 601</b>	<b>-</b>	<b>276 845</b>
<b>Intangible Assets</b>										
Computer Software	26 383	-	-			26 383	21 114	1 095	-	22 209
	<b>26 383</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>26 383</b>	<b>21 114</b>	<b>1 095</b>	<b>-</b>	<b>22 209</b>
<b>Total carried forward</b>	<b>55 623 543</b>	<b>12 922 533</b>	<b>515 197</b>	<b>2 239 761</b>	<b>-</b>	<b>71 301 034</b>	<b>27 406 999</b>	<b>7 162 053</b>	<b>-</b>	<b>34 408 123</b>

No segmental analysis of Property, plant and equipment has been prepared

48 136 789  
934  
55 597 159

182 592  
199.87  
5 802 896.98

443 295

-1 095  
7 160 958

Carrying Value
11 516 772
5 417 101
<b>16 933 873</b>
2 684 157
4 604 730
(0)
177 879
1 163 367
11 245 771
19 875 904
78 959
78 959
4 175
4 175
<b>36 892 911</b>

(36 888 736)

(4 174.68)

(4 174.68)

36 239 520

-649 217

Trial balance

306864.23	160 931	MAYORS RESIDENCE	160931.07
652897.91	0		0
2845125.42	(0)		
-	26		
190796.01	(0)		
222779.68	0		
2688488.03	(25 551)		
6 600 087	(25 525)		186 508
118601.36	(0)		
1094.54	-		
13 626 734			
13 787 665			
34 296 778			

APPENDIX E(1)

**BOJANALA PLATINUM DISTRICT MUNICIPALITY: ACTUAL VERSUS BUDGET (REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2013**

	2013 Actual (R)	2013 Budget (R)	2013 Variance (R)	2013 Variance (%)	Explanation of Significant Variances greater than 10% versus Budget
<b>REVENUE</b>					
Interest earned - external investments	1 586 309	733 000	853 309	116%	This includes interest on the current account.
Interest earned - outstanding debtors	0	0	0		
Government grants and subsidies	249 305 000	242 726 000	6 579 000	3%	
Other income	145 587	25 051 224	-24 905 637	-99%	
<b>Total Revenue</b>	<b>251 036 896</b>	<b>268 510 224</b>	<b>-17 473 328</b>	<b>-7%</b>	
<b>EXPENDITURE</b>					
Employee related costs	121 458 485	117 651 801	3 806 684	3%	
Remuneration of Councillors	12 783 047	12 783 599	-552	0%	
Bad debts	410 244	0	410 244	0%	
Depreciation	#REF!	7 000 000	#REF!	#REF!	
Repairs and maintenance	2 902 749	1 709 792	1 192 957	70%	Infrastructure assets transferred to municipalities
Interest paid	16 757	0	16 757	-100%	Not anticipated as a result not budgeted for.
Grants and subsidies paid	74 477 354	73 003 944	1 473 410	2%	
General expenses - other	49 560 390	38 929 001	10 631 389	27%	Movement staff from one building to the other and appointment of additional staff.
<b>Total Expenditure</b>	<b>#REF!</b>	<b>251 078 137</b>	<b>#REF!</b>	<b>#REF!</b>	
<b>Net Gains and losses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	Not budgeted
<b>NET SURPLUS(DEFICIT) FOR THE YEAR</b>	<b>#REF!</b>	<b>17 432 087</b>	<b>#REF!</b>	<b>#REF!</b>	

APPENDIX E(2)

**BOJANALA PLATINUM DISTRICT MUNICIPALITY: ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2013**

	2013 Actual	2013 Under Construction	2013 Total Additions	2013 Budget	2013 Variance	2013 Variance	Explanation of Significant Variances greater than 5% versus Budget
	R	R	R	R	R	%	
<b>Land and Buildings</b>							
Buildings	0	0	0	0	0	0%	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>Other Assets</b>							
Security Systems	0	0	0	1 057 000	-1 057 000	-100%	Lease contract of office building on a month to month
Furniture and Fittings	371 203	0	371 203	440 000	-68 797	-16%	Due to vacancies of municipality filled
Emergency equipment	129 245		129 245	0	129 245		
Office Equipment	1 414 314	0	1 414 314	1 362 400	51 914	4%	Due to vacancies of municipality filled
Vehicles	815 000	0	815 000	815 000	0	0%	
Plant and Equipment	329 126	0	329 126	0	329 126	100%	Due to vacancies of municipality filled
	<b>3 058 888</b>	<b>0</b>	<b>3 058 888</b>	<b>3 674 400</b>	<b>-615 512</b>	<b>-17%</b>	
<b>Total Additions: Own Assets</b>	<b>0</b>	<b>0</b>	<b>3 058 888</b>	<b>3 674 400</b>	<b>-615 512</b>	<b>-17%</b>	



**APPENDIX F**  
**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2013**

**Grants and Subsidies received: 2012/2013**

Name of Grants	Name of organ of state or municipal entity	Opening balance	Total Receipts for the Year	Total Expenditure for the Year	Delay \ withheld	Gazette amount Municipal year	Reason for delay/ withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
			Total	Total	Total	Total			
Equitable Share	DPLG		239 064 000	239 064 000	0	231 895 000	None	Not Applicable	None
Financial Management Grant	National Treasury		1 250 000	0	0	1 250 000	None	Yes	None
SETA Skills Development	SETA		242 090	641 092	0	0	None	Yes	None
Expanded Public Works	National Treasury		1 412 000	353 198	0	0	None	Yes	None
Fire Support Grant	Provincial		100 000	943 140	0	0	None	Yes	None
Disaster Management Grant	Provincial		0	85 284	0	0	None	Yes	None
IMMIS	Provincial		0	3 135	0	0	None	Yes	None
Municipal Systems Improvement	Provincial		1 000 000	0	0	0	None	Yes	None
16 days of activism	Provincial		1 100 000	1 100 000	0	0	None	Yes	None
Madibeng rescue boat	Provincial		0	0	0	0	None	Yes	None
National Lottery Grant	Lotto		0	982 000	0	0	None	Yes	None
Capacity building Disaster	Provincial		100 000	0	0	0	None	Yes	None
Coordination Grant	City of Lahti		0	0	0	0	none	Not Applicable	None
Standard Bank Donation	Public Donation		0	53 100	0	0	None	Yes	None
Water Provision Maubane	Public Donation		0	3 177 085	0	0	None	Yes	None
			244 268 090	246 402 034	0	233 145 000			

Equitable Share shown as expended in order that total grant expenditure recognised as revenue balance with Note 12

**APPENDIX G**  
**BOJANALA PLATINUM DISTRICT MUNICIPALITY**  
**UNAUTHORISED / IRREGULAR/ FRUITLESS AND WASTEFUL EXPENDITURE 2012/2013**  
**IRREGULAR**  
**DEVIATIONS FROM SUPPLY CHAIN POLICY**


**UNAUTHORISED**

**OVERSPENDING OF BUDGET PER VOTE**

VOTE		OVERSPENDING
	Office Municipal Manager	R3 549 983
	Corporate support services	R3 217 990
	Budget & treasury	R61 282
	Mayoral Executive	R563 270
<b>SUB TOTAL</b>		<b>R7 392 525</b>

**FRUITLESS & WASTEFUL EXPENDITURE**