# **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

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

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

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

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

		Actual		
	Note	2013	2012	
DEVENUE		R	R	
REVENUE Non Exchange Transportions				
Non Exchange Transactions				
Government grants and subsidies	12	249 305 000	248 959 632	
Public contributions and donations		0	0	
Exchange Transactions				
Interest earned - external investments		1 586 309	5 377 002	
Other income	13	145 587	254 977	
Total Revenue		251 036 896	254 591 611	
EXPENDITURE				
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	
Total Expenditure		268 771 079	368 113 209	
GAINS AND LOSSES				
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	
Net Gains and losses		0	13 997	
SURPLUS/(DEFICIT)		-17 734 183	-113 507 601	
Share of surplus/(deficit) of associate accounted for				
under the equity method		0	0	
SURPLUS/(DEFICIT) FOR THE YEAR		-17 734 183	-113 507 601	
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 Correction of error (Note 36) <b>Restated balance</b>	892 825 0 <b>892 825</b>	140 478 280 0 <b>140 478 280</b>	141 371 105 0 <b>141 371 105</b>
Surplus/(deficit) for the year Correction of prior period error: Transfer of Revaluation Reserve (Note 36) Land and Buildings revalued Balance at 30 JUNE 2012	0 -49 919 0 <b>842 906</b>	-113 507 601 0 49 919 0 <b>27 020 598</b>	0
Change in accounting policy Correction of error <b>Restated balance</b>	842 906	0 0 <b>27 020 598</b>	0 0 <b>27 863 504</b>
Surplus/(deficit) for the year Transfer of Revaluation Reserve Land and Buildings Revalued	-50 056	-17 734 183 50 056 0	0 0
Balance at 30 JUNE 2013	792 850	9 336 471	10 129 321

2 012 R 2 013 R LONG-TERM LIABILITIES Long-term lease liability 190 319 Less : Current portion transferred to current liabilities 124 975 -Total Long-term liability 65 345 PROVISIONS Provision for medical aid continued members Staff leave 101 011 6 353 497 11 604 306 Provision for Performance bonusses 3 915 294 3 035 017 Total Provisions 15 519 600 9 489 525 CREDITORS 11 643 088 234 718 3 045 113 247 346 Trade creditors VAT on creditors accrued Retention money on projects Bohale M J Civilis 9 545 378 336 132 8 143 243 Technofin: Lease installments not collected 14 040 14 040 Other Creditors 400 166 857 10 311 Unidentified direct deposit Total Creditors 20 202 346 13 198 320 UNSPENT CONDITIONAL GRANTS AND RECEIPTS 5.1 Conditional Grants from other spheres of Government 2 358 743 77 305 765 2 784 467 (470) 3 900 FM Grant IMMIS INVINUE Fire Support Grant Conditional Disaster Management Grant Municipal Systems Improvement Grant Expanded Public Works 270 959 1 114 099 668 285 (45 546) 683 001 1 044 198 1 326 713 5.2 Other Conditional Receipts SETA Skills Development 523 543 178 020 5 134 730 577 023

National Lottery Grant Standard Bank Disaster Management Donation Coordination Fee 982 000 5 497 306 976 58 597 306 976 Water Provision Maubane Miscellaneous Receipts 33 049 3 210 133 7 919 196 2 882 287

8 346 890

19 330 173

**Total Conditional Grants and Receipts** See Note 12 for reconciliation of grants from other spheres of government.

#### 6 VAT

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VAT Receivable

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

	Office	Land	Buildings		
	Equipment			Other PPE	Tota
econciliation of Carrying Value	Leased	_	-		
	R	R	R	R	R
Carrying values	107 500 70	1 050 070 00	0.704.000	04 400 070	
t 1 July 2012	197 560.70	1 656 372.00	3 791 908	21 499 873	28 518 042
Cost Revaluation	355 804.00	1 656 372.00	5 447 260	48 136 789	55 596 225
	450.040.00	-	-	05 004 500	-
ccumulated 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				1	
cquisitions	-	9 860 400.00	-	3 062 133	12 922 533
Capital under Construction		-	2 239 761		2 239 761
ncreases/decreases in revaluation		-	-		
Pepreciation		-	-		-
based on cost	118 601.00	-	467 795	6 574 562	7 160 958
Correction of error (note 19)		-	-		
based on revaluation		-	-		
arrying value of disposals		-		-	
Cost/revaluation		-		-	
ccumulated depreciation		-		-	
Other movements		-	-		
Cost		-	-	515 197	515 197
ccumulated depreciation		-	-		-
arrying values					
t 30 June 2013	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		-			
ccumulated 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

0-Jun-12					
	Office	Land	Buildings		
	Equipment			Other PPE	Total
econciliation of Carrying Value	Leased				
	R	R	R	R	R
arrying values					
t 1 July 2011	316 487	1 656 372	3 791 908	17 954 367	23 719 134
ost	355 804	1 656 372	5 447 260	41 458 311	47 675 353
evaluation	-	-	-	-	1 242 394
ccumulated depreciation	39 317	-	1 655 352	23 503 944	25 159 296
orrection of error ( note 36)		-			-
Cost & Revaluation	39 317	-	1 655 352	23 503 944	25 198 613
cquisitions apital under Construction	0	-	-	11 202 521 -	11 202 521 -
creases/decreases in revaluation	-		-	-	-
epreciation	118 926	-	-	5 383 784	5 810 415
based on cost	0	-	-	-	-
orrection of error (note 36)	-		-		-
based on revaluation	-	-	-	900 903	900 903
arrying value of disposals	0			4 524 043	4 524 043
ost/revaluation	0	-	-	-	-
ccumulated depreciation	0	-	-	3 623 140	3 623 140
ther movements				-	-
ost	-	-	-	-	-
ccumulated depreciation	-	-	-	-	-
arrying values					
t 30 June 2012	197 561	1 656 372	3 791 908	22 872 201	28 210 337
ost	355 804	1 656 372	5 447 260	48 136 789	54 353 831
evaluation		-	-	-	1 242 394
ccumulated 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.

	Computer	2 013	Computer	2 01:
	Software	Total	Software	Total
Reconciliation of Carrying Value	R	R	R	
Carrying values				
Beginning of year	5 269	5 269	9 913	9 91
Cost Accumulated depreciation	26 383 21 114	26 383 21 114	26 383 16 470	26 38 16 47
Correction of error ( note 19)	-	-	-	10 47
- Cost			26 383	26 38
Acquisitions	-	-	-	
Depreciation	1 095	1 095	4 644	4 64
- based on cost	1 095	1 095	4 644	4 64
Carrying value of disposals Cost/revaluation		-	-	
Accumulated depreciation	-	-	-	
Other movements			_	
Cost		-	-	
Accumulated depreciation	-	-	-	
Carrying values End of year	4 174	4 174	5 269	9 91:
Cost	26 383	26 383	26 383	26 383
Revaluation		-		
Accumulated depreciation	22 209	22 209	21 114	16 470
- Cost - Revaluation	26 383	21 114	26 383	16 470
	· · ·	•	•	
		2 013		2 01:
OTHER DEBTORS		R		- • · ·
VAT receivable on trade creditors accrued		-		247 346
Expenses of staff and councillors:salary suspense Deposit on property transaction		321 039		291 92 <sup>-</sup> 9 860 400
Lion of Africa (Insurance)		641 463		0 000 40
Mogorosi V R (Maternity leave repayment)		66 556		78 55
Bursary Repayable Kqwetlo Projects		262 85 693		14 258
Sub Total		1 115 013		10 492 48
Less: Provision for bad debt Total Other Debtors				10 492 48
Total Other Debtors		1 115 013		10 492 48
		2 013		2 01
Reconciliation of the Bad Debt provision:- Balance at the beginning of the year		R		F
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				
		2 013		2 01:
CALL INVESTMENT DEPOSITS		2 015 R		2 0 12
Deposits (mature within 3 months)		-		
<b>T</b> I II <i>I I I I I I</i>				
The allocation of investments :- Unspent grants		-		
Operating account		-		
		-		
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) Cash book balance at end of year / (overdrawn)		<u>619 445</u> (6 786 478)		137 565 539 619 449
Bank statement balance at beginning of year / (overdrawn) Bank statement balance at end of year / (overdrawn)		14 410 248 2 586 137	_	142 761 874 14 410 248
Savings Account ABSA, Rustenburg, Account Number 90-8451-8967				
Cash book balance Bank statement balance		<u> </u>	_	<u>1 16</u> 1 16
Sam satement bulling		1 100	_	110
Cash on hand		1 977		2 00

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GOVERNMENT GRANTS AND SUBSIDIES	2 013 R	2 012 R
Equitable share Financial Management Grant	239 064 000 1 172 224	231 895 000 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 Integrated Municipal Management Iformation System	943 140 3 135	1 636 654 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 Madibeng Rescue Boat	53 100	1 403
Madibeng Rescue Boat 16 days of activism	1 100 000	1 000 000
Total Government Grant and Subsidies	249 305 000	248 959 632
12.1 Equitable Share		
This unconditional grant is used as general revenue that is used to finance special projects and capital expenditure on behalve of local municipalities		
special projects and capital experiditure on behave or local municipalities		
12.2 Financial Management Grant		
Balance unspent at beginning of year	(471)	
Current year receipts Conditions met - transferred to revenue	1 250 000 1 172 224	1 250 000 (1 250 471)
Conditions still to be met - transferred to liabilities (see note 5)	77 305	(1250 471)
		<u></u>
12.3 Expanded Public Works Grant		
Balance unspent at beginning of year	1 044 199	1 318 312 636 000
Current year receipts Conditions met - transferred to revenue	1 412 000 (1 129 486)	(910 113)
Conditions still to be met - transferred to liabilities (see note 5)	1 326 713	1 044 199
12.4 Disaster Management Grant	200 205	00.005
Balance unspent at beginning of year Current year receipts	668 285 100 000	68 285 600 000
Conditions met - transferred to revenue	(85 284)	-
Conditions still to be met - transferred to liabilities (see note 5)	683 001	668 285
42.5 Interneted Numicinal Management Information System		
12.5 Integrated Municipal Management Information System 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)	765	3 900
12.6 Fire Support Grants		
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)	270 959	1 114 099
12.7 Municipal Systems Improvement Grant		
Balance unspent at beginning of year	(45 546)	-
Current year receipts	1 000 000	790 000
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities (see note 5)	(954 454)	(835 546) (45 546)
ישטואושטאס אווינע ש וואני - וומואופוופט ועשטווושט (50 אווועס (50 אווינעס))	-	(45 546)
12.8 16 days of activism		
Balance unspent at beginning of year	-	-
Current year receipts	1 100 000	-
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities (see note 5)	(1 100 000)	
	<u> </u>	
12.9 Changes in levels of government grants		

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

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

Long-torm is ablation framework Learned Borowings         10.727         31.824           Total Interess on External Borowings         19.727         31.824           Total Interess on External Borowings         19.727         31.824           Total Interess on External Borowings         2.000.000         32.3265           Grant To Matternage Municipality         2.000.000         32.3265           Grant To Matternage Municipality         3.000.000         32.3265           Grant To Matternage Municipality         3.000.000         32.3265           Grant To Matternage Municipality         3.000.000         32.3265           Wate provise Municipality         3.000.000         32.3265           Wate provise Municipality         3.000.000         3.000.000	16	INTEREST PAID	2 013 R	2 012 R
Total Interest on External Borowings         16 1757         31654           17         GRANTS AND SUBSIDES PAID		Long-term liabilities:Finance Leases	16 757	31 624
Grant to Volume Aurophysic         2 000 000         1 100 000           Grant to Materia (Municipality         -         1 000 000           Grant to Materia (Municipality)         -         1 000 000           Expercilitor on optical faultita/special projects         B 000 000         1 000 000           Expercilitor on optical faultita/special projects         -         1 000 000           Tog and Grants and Standards         1 21 100 14         2 000 000           Materia (Contonellot agent)         -         9 000         0 000           Materia (Contonellot agent)         -         9 000         0 000         0 000           Materia (Contonellot agent)         -         1 000 14         0 000 <td< td=""><td></td><td></td><td>16 757</td><td>31 624</td></td<>			16 757	31 624
Grant to Magelengwise Huniposity         2 00000         222 580           Grant to Macheng Huniposity         1 000000           Grant to Macheng Huniposity         1 000000           Grant to Macheng Huniposity         1 000000           Barnet Do Macheng Huniposity         2 00000           Barnet Do Macheng Huniposity         3 177.002           Varieties Ford Huniposity         3 177.002           Total Grants and Subbidies         74 477.394           Total Grants and Subbidies         74 171.135           Comerand Ling Huniposity         2 00000           Statistics         74 189.245.257           Total Grants and Subbidies         74 171.353           Comerand Huniposity         2 0000           Statistics         74 199.25           Incertifies for Nationation         2 0000           Statistics         2 00000           Statistics         2 00000	17	GRANTS AND SUBSIDIES PAID		
Expenditure on regional facilities/special projects         68 700 289         171 82 425           Water provides Madana         14 477 354         199 465 327           The grants paid are in the form of special projects.         -         6 400           10         GENERAL EXFENSES         -         6 400           Incentive for volunteers         -         6 400           Adventities of a 12 721 135         2 52 543 460         9 56 143           Stationery         6 100 914         9 66 144           Stationery         6 100 914         9 66 144           Philing Cost         -         6 400           Commission VAT collection         2 162 582         -           Commission VAT collection         2 162 582         -           Rental Office machine a 165 201         2 146 392         -           Materials and stocks         1 685 201         2 146 392           Materials and stocks         1 685 202         -           Materials and stocks         1 685 202<		Grant to Kgetlengrivier Municipality Grant to Moses Kotane Municipality Grant to Madibeng Municipality Grant to Moretele Municipality	2 600 000	1 100 000 292 966 600 000 1 000 000 1 350 000 2 650 000
Study loans converted to grants         14147735         18884537           Total General and Subsidies         141477354         18884537           37         GENERAL EXPENSES         4         4           38         Adventing control         121135         253400           38         Control for volumeans         121135         253400           Adventing control         121135         253400         26000           Bank changes         23100         243763         2610144         256313           Bank changes         23100         243763         27167679         7766601           Printing Cost         1361201         2148322         600177         268600           Restrict Office machines         1361201         2148322         600177         268600         20000         20000         20000         20000         20000         20000         20000         20000         20000         200000         200000         20000         200000<		Expenditure on regional facilities/special projects		171 862 425
9         CHERAL EXPENSE           Incention for volunteurs         -         6.400           Advertising cost         1721 135         2.283 406           Bank charges         3.39 160         2.860 406           Stationary         6.00 314         9.66 34           Bank charges         2.90 00         4.3740           Commission VAT collection         2.16 2.82         -           Rerait diffects         3.16 751         2.27 0.600           Rerait diffects         3.16 751         2.000           Membership fees SLAOA & Compensation Commission         1.460 791         2.492 42           Membership fees SLAOA & Compensation Commission         1.460 791         2.494 43           Membership fees SLAOA & Compensation Commission         1.460 791         2.494 43           Membership fees SLAOA & Compensation Commission         1.460 791         2.494 43           Membership fees SLAOA & Compensation Commission         1.460 791         2.494 43           Materials and stocks         6.05 442         7.750 53           Commission Commission         1.244 454         1.244 454           Audit Commission and technical lbrary         3.3173         3.327 453 208           Professional lees frameworks         2.024 512         2.90 833		Study loans converted to grants	<u> </u>	189 645 257
Incentive for volunteers         -         6 400           Advertising cost         1 721 135         2 534 406           Stationary         6 101 914         986 134           Bark charges         33 100         280 605           Commission VAT Collection         2 112 592         47           Rental Offices machines         3 116 759         3 766 607           Rental Offices machines         1 951 201         2 148 392           Membership fees         600 492         760 305           Membership fees         600 492         760 305           Membership fees         600 492         760 305           Entertations         183 208         1791 487           Materials and stocks         605 492         760 305           Entertations         1874         3208           Training         3107 74         3208           Education and ansore         208 520         124 646           Audit Committee payments         4 462 333         4 463 33           Postage         5 434         4 533           Telephone and fax         4 682 333         4 534 88           Digramming         3 117 3         3 527           Postage         6 304         4 686 38 </th <th></th> <th>The grants paid are in the form of special projects.</th> <th></th> <th></th>		The grants paid are in the form of special projects.		
Advertising cost       1721 135       2.534 046         Stationery       610 914       986 133         Bank charges       3.29 160       2.260 055         Printing Cost       2.9000       4.3744         Commission VAT collection       2.162 582	18	GENERAL EXPENSES		
Stainionery       610 914       996 134         Bank charges       329 160       286 000         Printing Cost       29 000       43 749         Commission VAT collection       2162 262       7         Rental officies       3116 759       37 86 861         Rental officies       3116 759       37 86 861         Rental officies       316 759       2168 262         Rental officies       160 320       190 174         Materials and stacks       605 462       750 355         Entertainment cost       160 3208       1910 174         Abattement of nuisance       -       498 955         Training       18 784       32 040         Education & Savartness       208 823       452 333         Training       18 784       32 33         Training response and fax       45 850       14 440         Arit tes       208 823       45 53 886         Programming response       208 421       16 434         Programming response       204 512       2100 482         Contribution medical ad continued members       31 167       33 169         Lawbooks and amendments/ professional and technical library       -       2778 053         Lawbooks and amendm				6 400
Bark charges         329 160         226 065           Printing Cost         29 000         43 744           Commission VAT collection         2162 882         -           Rental Office machines         196 1 201         2148 292           Membership fees SALGA & Compensation Commision         196 1 201         2148 292           Membership fees SALGA & Compensation Commision         196 202         60 607           Membership fees SALGA & Compensation Commision         196 3020         191 017           Abstement of nuisance         196 3202         194 304           Entertainment cont         193 202         1245 464           Adult Committee payments         5550         44 404           Adult Committee payments         5550         44 404           Adult Committee payments         45 434         42 523           Perspanning enterments         31 317         35 27           Programming enterments         31 317         35 27           Programming enterments         204 512         2100 49           Stills development levy         1064 479         906 534           Uniforms and payce shorts         38 017         38 317           Respiration medical ad continued members         210 494 20         77 37 37				
Printing Cost       29 000       43 748         Commission VAT collection       2165 562       -         Rertal offices machines       1151 201       2148 822         Membership fees SALGA & Compensation Commision       1450 791       60 807         Membership fees ALGA & Compensation Commision       160 227       60 807         Membership fees ALGA & Compensation Commision       160 227       60 807         Membership fees ALGA & Compensation Commision       160 227       60 807         Membership fees ALGA & Compensation Commision       160 227       60 807         Membership fees ALGA & Compensation Commision       160 842       1910 174         Aming       160 802       1910 174       42 600         Aution Commisson       1574       42 604       42 600         Education R avances ALGA & Aution Reverses       590       42 604       42 600         Aution Reverses       134 443       146 630       128 446         Professional and technical library       -       31 468       31 478         Professional and technical library       -       31 468       31 478       31 468       31 478       31 468       31 478       31 488       31 488       31 478       31 488       31 478       31 488       31 478				
Commission VAT collection         2 162 582           Rental Offices         3 116 759         3 786 681           Rental Office machines         1 561 201         2 148 322           Membership fees SALGA & Compensation Commision         1 567 791         847 483           Membership fees SALGA & Compensation Commision         1 669 791         847 483           Membership fees SALGA & Compensation Commision         1 687 20         760 365           Entertainment cost         1 693 208         1 910 174           Abattement of nuisance         -         48 865           Training         1 8784         3 200           Education & avareness         2 390 20         1 44 400           Autit fees         2 399 20         1 484 453           Programming         3 133         5 527           Professional fees         3 113         5 527           Professional fees         3 133         5 527           Professional fees         3 143         5 390           Lavbooks and anordmenst/ professional and technical library         -         498 963           Lavbooks and anordmenst/ professional and technical library         -         213 442           Contribuino medical aid continued members         98008         89 533				
Rental offices machines         3 116 759         3 766 601           Rental offices machines         1 651 201         2 148 592           Membership fees         100 227         60 607           Materials and stocks         605 492         770 355           Entertainment cost         1 693 208         1 910 174           Abatement of nuisance         1 8784         320 400           E dicusion & avareness         5 950         44 400           Aduit Committee payments         5 950         44 400           Aduit Committee payments         5 950         44 400           Aduit Committee payments         5 950         44 40           Aduit Committee payments         5 950         44 40           Aduit Committee payments         3 13 73         32 576           Professional fees         3 30 73         32 576           Professional fees         3 30 73         32 576           Professional fees         3 90 80         88 531           Lawbooks and annendments/ professional and technical library         -         48 503           Lawbooks and annendments/ professional and technical library         -         270 80 50           Contribution medical ad continued members         9 80 00         88 531           Regist				43749
Rental Office machines         1 951 201         2148 202           Membership fees SAL-SA Compensation Commision         1465 791         3487 483           Membership fees SAL-SA Compensation Commision         100 227         66 607           Membership fees SAL-SA Compensation Commision         100 227         66 607           Membership fees SAL-SA Compensation Commision         1683 208         1191 174           Adatament of nuisance         18784         32 640           Training         18 784         32 640           Education & awareness         5 590         44 640           Autif Committee payments         16 34 343         14 66 33           Postage         5 434         4 25 37           Postage         3 173         3 173           Postage         2 024 512         2 109 423           Contribution madical at continued members         98 008         88 933           Registration Fees Workshops/seminars & Travelling & Subsis         3 477 650         4 686 489           Skild development Invy         1064 479         9069 634         10 10 10 10 10 10 10 10 10 10 10 10 10 1				3 786 661
Membership fees         1450 791         487 430           Membership fees         100 227         606 607           Meterials and stocks         605 492         770 355           Entertainment cost         1663 308         1191 174           Abatement of nuisance         -         48 805           Training         18784         32 04           Education & awareness         5 950         44 400           Audit Committee payments         2 09 920         12 84 864           Audit Committee payments         143 443         44 53 37           Telephone and fax         4 582 333         4 523 88           Programming         -         31 3466           Lawbooks and amendments/ proffessional and technical library         -         48 863           Lawbooks and amendments/ proffessional and technical library         -         48 863           Contribution medical ad continued members         98 000         88 531           Regaration Fees         106 470         306 85 42           Stal development levin         106 470         306 85 42           Disposable lents and salvage sheets         -         2778 05 3           Disposable lents and salvage sheets         -         -         778 05 3           Disposa				
Meterials and stocks         605 492         770 355           Entertainment cot         1695 208         1910 174           Abatement of nuisance         48 955         7101           Training         18 764         32 204           Education & awareness         5 950         44 040           Audit Committee payments         130 474         46 503           Audit Committee payments         44 943         146 630           Postage         5 434         42 53           Telephone and fax         4 582 333         4 523 898           Proofessional lees         3 31 73         52 75           Porflessional and technical library         -         498 563           Laydooks and amendments/ proffessional and technical library         -         498 563           Laydooks and amendments/ proffessional and technical library         -         498 563           Laydooks and amendments/ proffessional and technical library         -         202 512         210 482           Contribution medical documenters         98 008         89 313         Reservital 486 488         89 414 26           Outfortune and protective clothing         606 489         416 50         -         2778 053           Disposable tents and salvage sheets         -         -				847 483
Entertainment cost       1 693 208       1 191 174         Abatement of nuisance       -       48 955         Training       18 764       32 2040         Education & awareness       2 200 820       1 284 564         Aduit (res       2 200 820       1 284 564         Aduit (romitee payments       5 434       4 533         Postage       5 434       4 533         Telephone and fax       4 582 333       35 276         Profressional fees       -       31 343         Leade expences       2 024 512       2 130 482         Contribution mendments/ profressional and technical library       -       489 563         Legal expences       98 008       88 5531         Skills development levy       1054 479       906 593         Unforms and protective clothing       1054 479       906 593         Unforms and protective clothing       -       -       77 8053         CBRA       14 942       77 377       575       575       -       -       -         Disposable tents and salvage sheets       -       -       -       -       -       -         Disposable tents and salvage sheets       -       -       -       -       -       - <td></td> <td>Membership fees</td> <td>100 227</td> <td>60 607</td>		Membership fees	100 227	60 607
Abstement of nuisance         48 805           Training         18 784         32 040           Education & avareness         5 950         44 40           Audit Committee payments         143 443         146 53           Audit Committee payments         143 443         4253           Telephone and fax         4 582 333         4 523 98           Postage         31 137         35 276           Proffessional fees         2004 512         2130 482           Leydooks and amendments/ proffessional and technical library         -         498 563           Leydooks and amendments/ proffessional and technical library         -         498 563           Leydooks and amendments/ proffessional and technical library         -         498 563           Leydooks and amendments/ proffessional set terveling         31 676         90 6934           Uniforms and protective clothing         670 892         611 126           Uniforms and protective clothing         -         2778 053           Cardit burst sit sippend         1798 510         -           Disosable tents and salvage sheets         -         -           Disosable tents and salvage sheets         -         -           Disosable tents and salvage sheets         -         -		Materials and stocks	605 492	750 356
Training       18 784       32 040         Education & avareness       5 550       44 040         Autif fees       2 09 820       1 284 544         Autif committee payments       1 31 443       146 630         Portage       5 434       4 252 398         Telephone and fax       4 582 333       4 582 333         Programming       33 173       35 276         Portage inclusional nees       2 024 512       2 130 482         Lawbooks and amendments/ proffessional and technical library       -       49 563         Lawbooks and amendments/ proffessional and technical library       -       49 563         Lawbooks and amendments/ proffessional and technical library       -       49 563         Lawbooks and amendments/ proffessional and technical library       -       49 563         Lawbooks and amendments/ proffessional and technical library       -       -       49 563         Lawbooks and amendments/ proffessional and technical library       -       -       -       495 493       98 000       88 511       60 693       10 693       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			1 693 208	1 910 174
Education & avareness       5 950       44 404         Audit Committee payments       143 443       148 630         Audit Committee payments       143 443       148 630         Postage       5 434       4582 333       4 523 898         Programming       33 172       33 276         Profressional fees       2 024 512       2 130 482         Lawbooks and amendments/ proffessional and technical library       -       4496 563         Legal expences       2 024 512       2 130 482         Contribution medical aid continued members       98 008       98 531         Registration Fees Workshops/seminars & Tavelling & Subsis       3 477 6550       4 686 488         Skills development levy       1 654 479       908 934         Uniforms and protective cichting       670 992       814 122         Reservists signend       -       2778 053         Disposable tents and salvage sheets       -       2778 053         Disposable tents and salvage sheets       -       -         Disposable tents and salvage sheets       -       -         Durial of indigents       746 630       1515 90         Vehicle fuel       2 029 521       2 088 478         M H S equipment       1 342       1342				
Autil fees       2.208 820       1.284 624         Autil formittee payments       1434 443       146 630         Postage       5.434       4.253         Telephone and fax       45.823.33       45.223.898         Pogramming       33 173       35.276         Professional fees       33 173       35.276         Lawbooks and amendments/ proffessional and technical library       -       449 563         Lagal expences       2.024 512       2.130 482         Contribution medical aid continued members       39.008       38.511         Registration Fees Workshopskeminars & Travelling & Subsis       3.477 650       4.468 486         Skills development levy       11.64.479       9006934         Uniforms and protective clothing       6.70 882       6.811.2         Reservicits stippend       -       -       -         Disposable fents and salvage sheets       -       2.778 053       CBRA         Buriad I indigents       -       -       -       -         Subscriptions       -       -       -       -         Insurance       711 551       6.887 426       2.892 420       -       -         Insurance       711 551       6.887 732       3.077       2.089				
Audit Committee payments       143 443       146 630         Postage       5 6434       4 253         Telephone and fax       4 582 333       4 628 98         Programming       3 3 173       35 276         Proffessional fies       -       498 563         Lawbooks and amendments/ proffessional and technical library       -       498 563         Legel expences       2 024 512       2 103 482         Contribution medical aid continued members       98 008       98 9531         Registration Fees Workshops/seminars & Travelling & Subsis       3 477 650       4 686 488         Skills development levy       1 054 479       900 934         Uniforms and protective clothing       6 70 882       2 811 125         Reservists stipend       -       -       2 778 053         Dispocable tents and salvage sheets       -       -       -         Dispocable tents and salvage sheets       -       -       -         Burial of indigents       1 198 510       -       -         Burial of indigents       1 198 510       -       -         Nuter quality monitoring       -       -       -       -         M HS equipment       2 1342       13342       13443 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Postage         5.434         4.253           Telephone and fax         4.562 2333         3.5276           Programming         3.3173         3.5276           Proflessional fees         3.3173         3.5276           Lawbooks and amendments/ proflessional and technical library         -         4.99563           Legal expences         2.024 512         2.100 482           Contribution medical aid continued members         9.8008         89531           Registration Fees Workshops/seminars & Travelling & Subsis         3.477 650         4.686 488           Skills development levy         1.054 479         9068 934           Uniforms and protective clothing         670 892         8111 26           Reserviss stipend         -         -           Disposable tents and salvage sheets         -         7.77 875           CRA         1.798 510         -         -           Burial of indigents         -         -         -           Subscriptions         -         -         -           Vater quality monitoring         -         -         -           Insurace         746 630         1515 590         -           Reservisits fuend         1.342         1324 477         1324 477				
Telephone and fax       4 582 333       4 552 388         Prodressional fees       33 173       352 76         Prodressional fees       313 469       313 469         Lawbooks and amendments/ proffessional and technical library       -       499 563         Legal expences       2 024 512       2 130 482         Contribution medical aid continued members       9 80 008       98 531         Registration Fees Workshops/seminars & Travelling & Subsis       3 477 650       4 866 488         Skills development levy       1 054 479       906 934         Uniforms and protective dothing       670 892       81 12 62         Reservists stipend       -       2 778 053         Disposable tents and salvage sheets       -       2 778 053         CBRA       14 942       77 377         Disaster awareness programmes       1 788 510       -         Buriad of indigents       -       -         Buriad of indigents       -       -         Vehicie fuel       2 202 9521       2 089 531         Mater quality monitoring       -       -       -         Insurance       74 653       15 15 590       -       -         Vehicie fuel       2 029 521       2 089 531       - <t< td=""><td></td><td></td><td></td><td></td></t<>				
Programming         33 173         35 276           Professional tees         31 173         35 276           Professional tees         31 34 69         499 563           Lagal expences         2 024 512         2 130 482           Contribution medical aid continued members         99 008         38 551           Registration Fees Workshopskerninars & Travelling & Subsis         3 477 550         4 686 488           Skills development levy         1054 479         9006 934           Uniforms and protective clothing         670 892         811 22           Reservists stipend         -         2 778 053           Disposable tents and salvage sheets         -         2 778 053           CBRA         11 985 510         -           Burial of indigents         -         -           Subscriptions         -         -           Vehice fuel         2 229 521         2 089 939           M H S equipment         1 342         1 324           Valuer quality monitoring         -         -           Insurance         746 630         1 515 590           Food samples         1 080 772         2 889 939           M H S equipment         1 342         1 324 415           Water quality mon				
Professional fees       -				
Lawbooks and amendments/ proffessional and technical library       -       499 503         Legal expences       2 024 512       2 130 482         Contribution medical aid continued members       98 008       98 531         Registration Fees Workshops/seminars & Travelling & Subsis       3 477 550       4 686 488         Skill development levy       1054 479       900 593         Uniforms and protective clothing       670 892       811 126         Reservists stippend       -       -         Disposable tents and salvage sheets       -       778 503         CBRA       14 942       77 377         Disaster awareness programmes       -       -         Burial of indigents       -       -         Subscriptions       -       -       -         Water quality monitoring       -       -       -         Insurance       714 653       155 590       -       -         Vehicle fuel       2 029 521       2 089 873       -       -       -         M HS equipment       1 342       132 447       -       2 155       -       2 155         M and repeater lisences       -       -       2 100       98 073       -       2 1600       -       2 1600			-	313 469
Contribution medical aid continued members         98 008         98 531           Registration Fees Workshops/seminars & Travelling & Subsis         3 477 650         4 686 488           Skills development levy         1 054 479         906 934           Uniforms and protective clothing         670 892         814 126           Reservists stipend         670 892         814 126           Disposable tents and salvage sheets         -         2778 053           CBRA         14 942         777 377           Disaster awareness programmes         1798 510         -           Burial of indigents         -         -           Subscriptions         -         -           Water quality monitoring         -         -           Insurance         7146 630         1515 590           Vehicle fuel         2029 521         2089 939           M H S equipment         1342         1324 47           Water electricity and services accounts         836 666         972 068           Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5724 889           All cylinders hydro testing         -         2 100           Mayor's residence         133 075				499 563
Registration Fees Workshop/seminars & Travelling & Subsis         3 477 650         4 686 488           Skills development levy         1 054 479         906 934           Uniforms and protective clothing         670 882         814 126           Reservists stipend         -         -           Disposable tents and salvage sheets         -         2778 65           CBRA         14 942         777 377           Disaster avareness programmes         1 798 510         -           Burial of indigents         -         -           Subscriptions         -         -           Water quality monitoring         -         -           Insurance         711 551         686 738           Food samples         746 630         151 559           Vehicle fuel         2 029 521         2 089 939           M H S equipment         1 342         1324 47           Water electricity and services accounts         836 666         972 068           Radio ard repeater lisences         106 270         92 807           Payment security guards         6 809 674         5 724 888           Garden maintenance         153 075         301 791           Computer villities         3070 652         139 475		Legal expences	2 024 512	2 130 482
Skills development levy       1054 479       906 934         Uniforms and protective clothing       670 892       814 126         Disposable tents and salvage sheets       2778 053       2778 053         CBRA       14 942       77 377         Disaster awareness programmes       1798 510       -         Burial of indigents       -       -         Subscriptions       -       -         Water quality monitoring       -       -         Insurance       711 551       686 738         Vehicle fuel       2 029 521       2 089 939         M H S equipment       1342       132 447         Water quality monitoring       -       -         Insurance       711 551       686 738         Vehicle fuel       2 029 521       2 089 939         M H S equipment       1 342       322 472 088         Radio and repeater lisences       106 270       92 807         Payment security guards       6 809 674       5 724 898         All cylinders hydro testing       -       2 100         Mayor's residence       133 0237       1307 014         Computer litences       3 070 652       1 148 80         Computer litilities       3 070 652				89 531
Uniforms and protective clothing         670 892         814 126           Reservists stipend         -         -           Disposable tents and salvage sheets         -         2778 053           CBRA         14 942         77 377           Disaster awareness programmes         1 798 510         -           Burial of indigents         -         -           Subscriptions         -         -           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         1 324 478           Water clectricity and services accounts         8 666         972 208 939           M H S equipment         1 06 270         9 2807           Payment security guards         6 809 674         5 724 898           All colinders hydro testing         -         2 029 513           Computer ulinilies         3 070 652         1 342           Computer ulinilies         3 070 652         1 348 080           Computer ulinilies         3 070 652         1 5 99           Computer ulinilies         3 070 652         1 5 99           Computer ulinilies				4 686 488
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 59         Vehicle fuel       2 029 521       2 089 939         M H S equipment       1 342       1 324 47         Water electricity and services accounts       836 666       972 068         Radio and repeater lisences       106 270       92 807         Payment security guards       6 809 674       5 724 898         All cylinders hydro testing       -       2 100         Mayor's residence       1 53 075       301 791         Computer ultiles       3 070 652       1 509 427         Accommunication       3 070 652       1 509 427         Radio communication       3 070 652       1 509 427         Radio communication       -       2 600         BPDM website       -       2 600         Branding and corporate gifts       56 000       3 50 050 </td <td></td> <td></td> <td>670 892</td> <td>814 126</td>			670 892	814 126
CBRA         14 942         77 377           Disaster awareness programmes         1798 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 74           Water electricity and services accounts         836 666         972 068           Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5724 888           All cylinders hydro testing         -         2 100           Mayor's residence         153 075         301 791           Computer liteinces         847 946         281 329           Computer liteinces         847 946         281 329           Computer liteinces         3070 652         159 42 500           Radio communication         -         24 600           BPDM website         -         26 600           BPDM website         -         24 600           BPADM and corporate gifts         56 0000         380 500 <td></td> <td></td> <td>•</td> <td>2 779 052</td>			•	2 779 052
Disaster awareness programmes         1 798 510         -           Burial of indigents         -         -           Subscriptions         -         -           Water quality monitoring         -         -           Insurance         711 551         686 738           Food samples         746 630         1 515 500           Vehicle fuel         2 029 521         2 089 939           M H S equipment         1 342         1 32 447           Water electricity and services accounts         836 666         972 088           Radio and repeater lisences         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 ulitilities         3 070 652         1 509 427           Accommodation         139 237         1 307 014           Consulting fees         -         2 500           Radio communication         -         2 500           BPDM website         -         2 500           Branding and corporate gifts         56 000				
Burial of indigents         -         1.34         -         -         -         -         -         1.34         -         -         -         -         1.30         -         -         -         1.30         -         -         1.30         -         -         -         1.30         -         -         -         1.30         -         -         -         1.30         -         -         1.30         -         -         1.30         -         -         -         - <td< td=""><td></td><td></td><td></td><td></td></td<>				
Subscriptions         -         1342         132         447         -         -         -         1342         -         132         447         -         -         -         136         -         -         -         136         -         -         136         -         -         -         136         -         -         -         136         -         -         136         -         -         -         106         -         -         136         -         -         136         -         -         136         -         -         136         -         -         136         -         -         136         -			-	-
Insurance         711 551         686 738           Food samples         746 630         1 515 590           Vehicle fuel         2029 521         2089 39           M H S equipment         1 342         1 32 447           Water electricity and services accounts         836 666         972 0807           Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5 724 898           All cylinders hydro testing         -         2 100           Mayor's residence         153 075         301 791           Computer lisences         847 946         281 942           Computer ulifues         3070 652         1509 427           Accommodation         139 237         1 307 014           Consulting fees         -         26 000           BPDM website         -         2 5000           Branding and corporate gifts         56 0000         350 500           Operating Expenses from grants (See Note 12)         4 018 512         4 203 545		Subscriptions		-
Food samples         746 630         1 515 590           Vehicle fuel         2 029 521         2 089 32447           Water electricity and services accounts         836 666         972 068           Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5 724 898           All cylinders hydro testing         -         2 100           Mayor's residence         153 075         301 791           Computer lisences         847 946         281 329           Computer lisences         3 070 652         159 427           Accommodation         139 237         1 307 014           Consulting fees         -         24 600           BPDM website         -         24 500           BPDM website         -         24 500           Branding and corporate gifts         56 000         350 050           Operating Expenses from grants (See Note 12)         4 203 545         4 203 545		Water quality monitoring		-
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 lisences         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         3011 791           Computer litences         847 946         228 132           Computer utilities         3 070 652         1 509 427           Accommodation         139 237         1 307 014           Consulting fees         -         2 5000           Radio communication         -         2 5000           BPDM website         -         1 38 600           Branding and corporate gifts         56 000         350 505           Operating Expenses from grants (See Note 12)         4 203 545         4 203 545				686 738
M H S equipment         1 342         132 447           Water electricity and services accounts         836 666         972 080           Radio and repeater lisences         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 litences         847 946         281 307           Computer utilites         3 070 652         1 509 427           Accommodation         139 237         1 307 014           Consulting fees         -         22 5000           Radio communication         -         25 000           BPDM website         -         138 600           Branding and corporate gifts         56 0000         350 050           Operating Expenses from grants (See Note 12)         4 203 545         4 203 545				
Water electricity and services accounts         836 666         972 068           Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5724 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         150 9427           Accommodation         139 237         1 307 014           Consulting fees         -         24 600           Radio communication         -         25 000           BPDM website         -         138 600           Branding and corporate gifts         56 000         350 050           Operating Expenses from grants (See Note 12)         4 203 545         4 203 545				
Radio and repeater lisences         106 270         92 807           Payment security guards         6 809 674         5 724 888           All cylinders hydro testing         -         2100           Mayor's residence         124 915         148 808           Garden maintenance         153 075         3017 91           Computer licences         847 946         228 329           Computer utilities         3 070 652         1 509 427           Accommodation         139 237         1 307 014           Consulting fees         -         25000           BPDM website         -         138 600           Branding and corporate gifts         56 000         350 505           Operating Expenses from grants (See Note 12)         4 018 512         4 203 545				
Payment security guards         6 809 674         5 724 888           All cylinders hydro testing         -         2 100           Mayor's residence         124 915         148 808           Garden maintenance         153 075         301 791           Computer licences         847 946         28329           Computer utilities         3070 652         150 9427           Accommodation         139 237         1 307 014           Consulting fees         -         26 000           Radio communication         -         25 000           BPDM website         -         138 600           Branding and corporate gifts         56 000         350 050           Operating Expenses from grants (See Note 12)         4 203 545         4 203 545				
All cylinders hydro testing       -       2 100         Mayor's residence       124 915       148 803         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		Payment security guards		5 724 898
Garden maintenance         153 075         301 791           Computer lifences         847 946         281 392           Computer utilities         3070 652         1509 427           Accommodation         139 237         1 307 014           Consulting fees         -         246 002           Radio communication         -         25000           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		All cylinders hydro testing		2 100
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         -         1 38 050           Branding and corporate gifts         56 000         350 050           Operating Expenses from grants (See Note 12)         4 018 512         4 203 545				
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				
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)         4 203 545         4 203 545				
Consulting fees         -         246 002           Radio communication         -         25 000           BPDM website         -         138 600           Branding and corporate gifts         56 000         350 055           Operating Expenses from grants (See Note 12)         4 018 512         4 203 545				
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			-	246 002
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		Radio communication		25 000
Operating Expenses from grants (See Note 12) 4 018 512 4 203 545		BPDM website		138 600
				350 050
49 560 390 51 474 759				4 203 545
		TUTAT	49 560 390	51 474 759

19	LOSS AT DISPOSAL OF ASSETS	2 013	2 012
	Gain/Loss through disposal of assets	-	13 997
	Loss due to scrapping of assets	<u> </u>	13 997
		2 013 R	2 012 R
20	CASH GENERATED BY OPERATIONS		
	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 Donations	- 410 244	(13 997)
	Investment income	(1 586 309)	(5 377 002)
	Interest paid	16 757	31 624
	Operating surplus before working capital changes:	(5 701 363)	(114 185 677)
	(Increase)/decrease in other debtors	1 115 013	10 492 481
	(Decrease)/increase in conditional grants and receipts (Decrease)/Increase in creditors	(2 882 287) (20 202 346)	(7 919 197) (13 198 320)
	Decrease/(Increase) in VAT	8 346 890	19 330 173
	Cash generated by/(utilized in) operations	(19 324 094)	(105 480 540)
21	CASH AND CASH EQUIVALENTS 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 Total cash and cash equivalents	2 589 274	622 605
		2003214	022 000
	Reconciliation of the Cash and Cash Equivalents		
	Balance per cash book	(6 786 478)	
	Outstanding cheques not presented for payment Direct deposit	9 429 458 (56 843)	
	Balance as per saving account	1 160	
	Cash on hand	1 977	
	CASH AND CASH EQUIVALENTS	2 589 274	
22	UNAUTHORIZED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED		
22	UNAUTHORIZED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED	2 013	2 012
	22.1 Unauthorized expenditure	R	R
	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	7 392 525	8 423 805
	Unauthorised expenditure incurred due to over expenditure of a votes within the	1 332 323	0 423 003
	budget. Municipality did not overspent on total budget. Detail disclosed in		
	appendix G		
	22.2 Fruitless and wasteful expenditure		
	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	-	500.015
	Fruitless and wasteful expenditure current year Condoned or written off by Council	-	529 049
	To be recovered – contingent asset (see note 40)	-	
	Fruitless and wasteful expenditure awaiting condonement		529 049
	· · ·		
	Fruitless and wasteful expenditure was incurred due to penalities from SARS		

and interest from SARS and TELKOM. Detail disclosed in appendix G

22.3 Irregular expenditure	2 013	2 012
Reconciliation of irregular exenditure		
Opening balance Expenditure during the year	3 050 094 -	3 050 094
Expenditure during 2011/2012. Condoned by Council Irregular expenditure awaiting condonement	3 050 094	3 050 094
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

#### ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT 23

## 23.1 Contributions to organized local government

24

25

(2 209 820) 143 443 (143 443) - - 20 547 838 (20 547 838) -	(1 284 566) 146 560 (146 560) - - - - - - - - - - - - - - - - - - -
143 443	(1 284 566) 146 560
143 443	(1 284 566) 146 560
143 443	(1 284 566) 146 560
143 443	(1 284 566) 146 560
143 443	(1 284 566) 146 560
	(1 284 566)
- 2 209 820	1 284 566
-	-
(1 450 791)	(841 483)
1 450 791	841 483
-	(1 450 791) - - -

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	-	-
Balance unpaid (included in creditors)	-	-

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

Service Provider and kind of goods or service	Motivation	Va	lue
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.			
CAPITAL COMMITMENTS		2 013 R	2 012 R
Commitments in respect of capital expenditure:			
- Approved and contracted for			18 665 105
Infrastructure	Г		18 665 105
Community		-	
Other		-	
- Approved but not yet contracted for		-	
Infrastructure		-	
Community		-	-
Other		-	-
Total		-	18 665 105

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 transferrs 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 contigent 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, Argriculture 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)
		249 222 537	253 147 714	-3 925 177
			2 013	2 012
31	FINANCE LEASE OBLIGATION			
	Minimum Lease Payments Due			
	Within One Year		-	141 731
	In second and fifth year inclusive		·	65 345
			-	207 076
	Less future finance charges			(16 757)
	Present value of minimum lease payments			190 319
	Present value of Lease Payments Due			404.075
	Within One Year			124 975 65 344
	In second and fifth year inclusive			190 319
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	73 483
	In second and fifth year inclusive			
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			
	Polated party transactions with staff			
	Related party transactions with staff		г	
	Bursary repayment			
	Bursaries are given to general public and Council staff. No liability if the	ey pass.		

Bursaries are given to general public and Council staff. No liability if they pa Staff that fail have to repay bursaries 2 013

2 012

2 012

2 013

#### 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
Maximum Credit and Interest Risk Exposure	3 704 287	11 115 086

#### 36 Correction of prior period error

#### 36.1. Nature of prior period error

Revaluation Reserve:

#### <u>Minimum Lease Payments - Operating Lease Disclosure Note (Note 32):</u> 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	-
		-
	410 244	

See Word document for accounting policies

		Cost/Revaluation				Accumulated Depreciation				
	Opening Balance	Additions	Fair value	Assets under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance
Land and Buildings										
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
	7 103 632	9 860 400	-	2 239 761	-	19 203 793	1 963 055	467 795	-	2 269 920
Other Assets										-
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
	48 137 723	3 062 133	515 197		-	51 715 053	25 264 587	6 574 562	-	31 839 149
Leased Assets										
Office Equipment	355 804					355 804	158 243	118 601	-	276 845
	355 804	-	-		-	355 804	158 243	118 601	-	276 845
Intangible Assets										
Computer Software	26 383	-	-		-	26 383	21 114	1 095	-	22 209
	26 383	-	-		-	26 383	21 114	1 095	-	22 209
Total carried forward	55 623 543	12 922 533	515 197	2 239 761	-	71 301 034	27 406 999	7 162 053		34 408 123

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

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

48 136 789	182 592		-1 095
934	199.87	443 295	
	5 802 896.98		7 160 958
FF F07 1F0			

55 597 159

Carrying
Value
11 516 772 5 417 101 <b>16 933 873</b>
10 933 0/3
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
36 892 911

(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		

	2013 Actual (R)	2013 Budget (R)	2013 Variance (R)	2013 Variance (%)	
REVENUE					
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%	
Total Revenue	251 036 896	268 510 224	-17 473 328	-7%	
EXPENDITURE					
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.
Total Expenditure	#REF!	251 078 137	#REF!	#REF!	
Net Gains and losses	0	0	0	-100%	Not budgeted
NET SURPLUS/(DEFICIT) FOR THE YEAR	#REF!	17 432 087	#REF!	#REF!	

APPENDIX E(1) BOJANALA PLATINUM DISTRICT MUNICIPALITY: ACTUAL VERSUS BUDGET (REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2013

BOJANALA PLATINUM DISTRICT MUNICIPALITT: ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE TEAR ENDED 30 JUNE 2013							
	2013	2013	2013	2013	2013	2013	Explanation of Significant Variances
	Actual	Under	Total	Budget	Variance	Variance	greater than 5% versus Budget
		Construction	Additions				
	R	R	R	R	R	%	
Land and Buildings							
Buildings	0	0	0	0	0	0%	
	0	0	0	0	0	0%	
Other Assets							
Security Systems	0	0	0	<u>1 057 000</u>	-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
Emeregency 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
	3 058 888	0	3 058 888	3 674 400	-615 512	-17%	
		-					
Total Additions: Own Assets	0	0	3 058 888	3 674 400	-615 512	-17%	

APPENDIX E(2) BOJANALA PLATINUM DISTRICT MUNICIPALITY: ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2013

#### 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	Opening balance					Reason for delay/ withholding of funds	Did your municipality comply with the	Reason for non-compliance
	or municipal entity							grant conditions in terms of grant	
								framework in the latest Division of	
				Total Expenditure for the		Gazette amount		Revenue Act	
			Year	Year	Delay \ withheld	Municipal year			
						Total		Yes	
Equitable Share	DPLG		239 064 000		0	231 895 000		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 recue 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		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					
	SUB TOTAL	R7 392 525					

FRUITLESS & WASTEFUL EXPENDITURE