

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

Quarterly report – Section 52

July 2014 – September 2014

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1. INTRODUCTION

The purpose of this report is to comply with Section 52 of the Municipal Finance Management Act No. 56 of 2003 and the requirements as promulgated in Government Gazette 32141 dated 17 April 2009.

Section 52 of the Municipal Finance Management Act and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “ Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“Section 52(d) states that the Mayor must, within 30 days of the end of each quarter submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

Section 28 states that the monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of the section 168(1) of the Act.

The reporting period ending 30 September 2014, ten working days reporting limit expired on 31 October 2014.

Herewith please find the In-year Report for the quarter ending 30 September 2014 in compliance with the above mentioned legislation and regulations.

The budget of the Matjhabeng Local Municipality is implemented in accordance with the Service Delivery and Budget Implementation plan. The implementation thereof is indicated on Annexure A and an explanation regarding the variances is included.

The pay rate for September 2014 was 64% a three percent decrease from the month of August 2014. The municipality is currently implementing stringent credit control action and measures against defaulters to ensure that all collectable arrears are recovered.

2. RESOLUTION

To be inserted after Council meeting.

3. EXECUTIVE SUMMARY OF THE QUARTERLY SECTION 52 REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2014

The Statement of Financial Performance (SFP) in Annexure A, Table C4 details the revenue by source type and expenditure by input type. The summary report indicates the following:

Summary Statement of Financial Performance – September 2014:			
Description	Budget for the quarter '000	Actual for the quarter '000	Variance YTD
Total Revenue by Source (Excluding Capital Transfers)	344,974	248,512	27.96%
Total Operating Expenditure	488,517	332,548	31.93%

The total revenue by source shows a variance of 27.96% which indicates that the revenue received for the first quarter was R96 462 000 below the budgeted amount. The total operating expenditure shows a variance of 31.93% which indicates under-spending of R155 969 000 against the budgeted amount for the same period.

The major operating revenue variances against the budget are:

- Property Rates
- Service Charges

The major operating expenditure variances against budget are:

- Other Expenditure

Annexure A, Table SC1 gives the reasons for the variances.

The Statement of Capital Expenditure in Annexure A, Table C5 details categorized capital expenditure by municipal vote. The summary report indicates the following:

Summary Statement of Capital Expenditure for the first quarter			
Description	Budget for the quarter	Actual for the quarter	Variance
Total Capital Expenditure	49,561,500	42,995,750	13.25%
Total Capital Financing	49,561,500	42,995,750	13.25%

The above table shows that the municipality had an under-spending of R6 565 750 (12.73% variance) with regard to capital expenditure against the budget amount for the reporting period.

The municipality made a surplus of R126 892 849 for the quarter ending September 2014. This surplus indicates that the income received for the quarter is more than the expenditure incurred. It must also be noted that the income received includes grant received.

The table below will give an indication of the actual revenue collected against the actual billing.

Description	For the year the quarter (2014/15)
Total Billings	328 795 610
Less: Indigent Billing	44 435 436
Actual Billings	284 360 174
Actual Revenue Received	459 441 171
<i>Consumer Revenue</i>	169 275 483
<i>Other</i>	79 236 688
Grants & Subsidies	210 929 000

The pay rate on consumer services for September 2014 was 64% and the total income percentage for September 2014 was 98%. In order for the municipality to be financially sustainable the pay rate will have to be increased to 75% on the consumer services

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I,, the municipal manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the first quarter (July-September) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Municipal Manager of: _____

Signature: _____

Date: _____

CHIEF FINANCIAL OFFICER'S QUALITY CERTIFICATION

I,, the chief financial officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the first quarter (July-September) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Chief Financial Officer of: _____

Signature: _____

Date: _____

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary – Q1 First Quarter

Description	2012/13	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates									
Service charges	–	180 514	–	21 885	40 806	45 129	(4 323)	-10%	163 224
Investment revenue	–	1 041 211	–	46 695	128 469	260 303	(131 834)	-51%	513 876
Transfers recognised - operational	–	22 000	–	11 440	11 452	5 500	5 952	108%	170 608
Other own revenue	–	417 931	–	–	167 662	104 483	63 179	60%	670 648
Total Revenue (excluding capital transfers and contributions)	–	136 369	–	24 901	67 783	34 092	33 691	99%	271 132
Employee costs	–	1 798 025	–	104 921	416 172	449 506	(33 334)	-7%	1 789 488
Remuneration of Councillors	–	515 063	–	45 976	131 351	128 766	2 585	2%	525 404
Depreciation & asset impairment	–	26 917	–	2 171	6 523	6 729	(206)	-3%	26 092
Finance charges	–	235 405	–	–	–	58 851	(58 851)	-100%	–
Materials and bulk purchases	–	95 751	–	–	–	23 938	(23 938)	-100%	–
Transfers and grants	–	553 797	–	20 064	149 506	138 449	11 057	8%	598 024
Other expenditure	–	–	–	–	–	–	–		–
Total Expenditure	–	527 139	–	13 298	45 168	131 785	(86 617)	-66%	180 672
Surplus/(Deficit)	–	1 954 072	–	81 509	332 548	488 518	(155 970)	-32%	1 330 192
Transfers recognised - capital	–	(156 047)	–	23 412	83 624	(39 012)	122 636	-314%	459 296
Contributions & Contributed assets	–	156 246	–	1 500	45 222	39 062	6 161	16%	180 888
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–		–
Share of surplus/ (deficit) of associate	–	199	–	24 912	128 846	50	128 796	258887%	640 184
Surplus/ (Deficit) for the year	–	–	–	–	–	–	–		–
	–	199	–	24 912	128 846	50	128 796	258887%	640 184
<u>Capital expenditure & funds sources</u>									
Capital expenditure									
Capital transfers recognised	–	198 245	–	10 877	42 995	49 561	(6 566)	-13%	171 980

Public contributions & donations	-	156 246	-	6 895	38 574	39 062	(488)	-1%	154 296
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	-	42 000	-	3 982	4 421	10 500	(6 079)	-58%	17 684
	-	198 246	-	10 877	42 995	49 562	(6 567)	-13%	171 980
<u>Financial position</u>									
Total current assets									
Total non current assets	-	946 000	-		237 979				951 916
Total current liabilities	-	5 913 000	-		(1 187)				(4 748)
Total non current liabilities	-	551 000	-		14 781				59 124
Community wealth/Equity	-	260 000	-		(45 510)				(182 040)
	-	6 048 000	-		267 521				1 070 084
<u>Cash flows</u>									
Net cash from (used) operating									
Net cash from (used) investing	-	3 908 343	-	187 930	793 942	977 086	(183 144)	-19%	3 175 768
Net cash from (used) financing	-	198 245	-	10 877	42 995	49 561	(6 566)	-13%	171 980
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-		-
	-	4 106 588	-	-	836 937	1 026 647	(189 710)	-18%	3 347 748
Debtors & creditors analysis									
<u>Debtors Age Analysis</u>	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Total By Revenue Source									
<u>Creditors Age Analysis</u>	119 762	75 958	56 505	37 675	35 050	33 216	213 688	926 778	1 498 632
Total Creditors	94 540	98 550	92 580	1 464 976	-	-	-	-	1 750 646

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (standard classification) – Q1 First Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		–	890 821	–	53 374	329 479	222 705	106 774	48%	1 317 916
Executive and council		–	660 901	–	20 214	255 538	165 225	90 313	55%	1 022 152
Budget and treasury office		–	229 921	–	33 160	73 941	57 480	16 461	29%	295 764
Corporate services		–	–	–	–	–	–	–		–
Community and public safety		–	13 202	–	1 374	4 161	2 736	1 425	52%	16 644
Community and social services		–	10 946	–	–	–	2 736	(2 736)	-100%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	2 256	–	397	1 310	–	1 310	#DIV/0!	5 240
Housing		–	–	–	977	2 851	–	2 851	#DIV/0!	11 404
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	1 041 211	–	92 882	251 927	260 303	(8 376)	-3%	1 007 708
Electricity		–	664 906	–	44 989	115 379	166 227	(50 848)	-31%	461 516
Water		–	196 047	–	29 435	78 413	49 012	29 401	60%	313 652
Waste water management		–	115 346	–	11 416	35 818	28 836	6 982	24%	143 272
Waste management		–	64 912	–	7 042	22 317	16 228	6 089	38%	89 268
Other	4	–	8 838	–	977	2 729	2 209	520	24%	10 916
Total Revenue - Standard	2	–	1 954 072	–	148 607	588 296	487 954	100 342	21%	2 353 184
Expenditure - Standard	-									
Governance and administration		–	267 520	–	21 498	68 429	66 880	1 549	2%	273 716
Executive and council		–	105 911	–	8 748	31 011	26 478	4 533	17%	124 044
Budget and treasury office		–	103 492	–	4 706	15 796	25 873	(10 077)	-39%	63 184
Corporate services		–	58 117	–	8 044	21 622	14 529	7 093	49%	86 488
Community and public safety		–	246 959	–	20 530	61 159	61 740	(581)	-1%	244 636
Community and social services		–	39 550	–	724	2 387	9 888	(7 501)	-76%	9 548

Vote 8 - COMMUNITY SERVICES		-	64 912	-	7 042	22 317	16 228	6 089	37.5%	89 268
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	2 256	-	397	1 310	564	746	132.3%	5 240
Vote 10 - ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 11 - ENGINEERING SERVICES		-	-	-	-	-	-	-		-
Vote 12 - WATER		-	311 393	-	40 851	114 231	77 848	36 383	46.7%	456 924
Vote 13 - ELECTRICITY		-	664 906	-	44 989	115 379	166 227	(50 848)	-30.6%	461 516
Vote 14 - MECHANICAL WORKSHOP		-	-	-	-	-	-	-		-
Vote 15 - HOUSING SERVICES		-	-	-	977	2 851	-	2 851	#DIV/0!	11 404
Total Revenue by Vote	2	-	1 954 072	-	148 607	588 296	488 518	99 778	20.4%	2 353 184
<u>Expenditure by Vote</u>	1									
Vote 1 - COUNCIL GENERAL		-	26 585	-	4 910	18 676	6 646	12 030	181.0%	74 704
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	34 614	-	2 216	6 820	8 654	(1 834)	-21.2%	27 280
Vote 3 - OFFICE OF THE SPEAKER		-	3 091	-	213	624	773	(149)	-19.2%	2 496
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	60 054	-	2 890	9 150	15 014	(5 864)	-39.1%	36 600
Vote 5 - CORPORATE SUPPORT SERVICES		-	54 297	-	5 752	15 273	13 574	1 699	12.5%	61 092
Vote 6 - FINANCE		-	107 312	-	4 898	16 243	26 828	(10 585)	-39.5%	64 972
Vote 7 - HUMAN RESOURCES		-	13 922	-	1 122	3 032	3 480	(448)	-12.9%	12 128
Vote 8 - COMMUNITY SERVICES		-	189 667	-	12 067	35 707	47 417	(11 710)	-24.7%	142 828
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	101 406	-	10 861	32 065	25 351	6 714	26.5%	128 260
Vote 10 - ECONOMIC DEVELOPMENT		-	17 370	-	1 155	3 322	4 342	(1 020)	-23.5%	13 288
Vote 11 - ENGINEERING SERVICES		-	312 729	-	4 844	12 151	78 182	(66 031)	-84.5%	48 604

Vote 12 - WATER		-	543 879	-	24 053	91 152	135 970	(44 818)	-33.0%	364 608
Vote 13 - ELECTRICITY		-	464 811	-	4 037	81 091	116 203	(35 112)	-30.2%	324 364
Vote 14 - MECHANICAL WORKSHOP		-	7 675	-	694	1 649	1 919	(270)	-14.1%	6 596
Vote 15 - HOUSING SERVICES		-	16 659	-	1 797	5 593	4 165	1 428	34.3%	22 372
Total Expenditure by Vote	2	-	1 954 072	-	81 509	332 548	488 518	(155 970)	-31.9%	1 330 192
Surplus/ (Deficit) for the year	2	-	(1)	-	67 098	255 748	(0)	255 748	#####	1 022 992

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			180 514		21 885	40 806	45 129	(4 323)	-10%	163 224
Property rates - penalties & collection charges			—			—		—		
Service charges - electricity revenue			664 906		30 501	83 446	166 227	(82 781)	-50%	333 784
Service charges - water revenue			196 047		8 307	23 061	49 012	(25 951)	-53%	92 244
Service charges - sanitation revenue			115 346		5 339	14 669	28 837	(14 168)	-49%	58 676
Service charges - refuse revenue			64 912		2 548	7 293	16 228	(8 935)	-55%	29 172
Service charges - other			—			—	—	—		—
Rental of facilities and equipment			8 268		977	2 851	2 067	784	38%	11 404
Interest earned - external investments			22 000		11 440	11 452	5 500	5 952	108%	45 808
Interest earned - outstanding debtors			86 118		7 273	31 200	21 530	9 671	45%	124 800
Dividends received			—		—	—	—	—		—
Fines			6 892		395	1 299	1 723	(424)	-25%	5 196
Licences and permits			—		2	10	—	10	#DIV/0!	40
Agency services			—		—	—	—	—		—
Transfers recognised - operational			417 931		—	167 662	104 483	63 179	60%	670 648
Other revenue			35 091		16 254	32 423	8 773	23 650	270%	129 692

Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)		-	1 798 025	-	104 921	416 172	449 506	(33 334)	-7%	1 664 688
Expenditure By Type	-									
Employee related costs			515 063		45 976	131 351	128 766	2 585	2%	525 404
Remuneration of councillors			26 917		2 171	6 523	6 729	(206) (86	-3%	26 092
Debt impairment			344 918		-	-	86 230	230) (58	-100%	-
Depreciation & asset impairment			235 405		-	-	58 851	851) (23	-100%	-
Finance charges			95 751		-	-	23 938	938)	-100%	-
Bulk purchases			553 797		18 380	145 337	138 449	6 888	5%	581 348
Other materials			-		1 684	4 169	-	4 169	#DIV/0!	16 676
Contracted services			8 000		-	25	2 000	(1 975)	-99%	100
Transfers and grants			-		-	-	-	-		-
Other expenditure			174 221		13 298	45 143	43 555	1 588	4%	180 572
Loss on disposal of PPE					-	-	-	-		-
Total Expenditure		-	1 954 072	-	81 509	332 548	488 518	(155 970)	-32%	1 330 192
Surplus/(Deficit)		-	(156 047)	-	23 412	83 624	(39 012)	122 636	(0)	334 496
Transfers recognised - capital			156 246		1 500	45 222	39 062	6 161	0	180 888
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	199	-	24 912	128 846	50			515 384
Taxation								-		
Surplus/(Deficit) after taxation		-	199	-	24 912	128 846	50			515 384
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	199	-	24 912	128 846	50			515 384
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	199	-	24 912	128 846	50			515 384

FS184 Matjhabeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) – Q1 First Quarter

[illegible]

[illegible]

Other transfers and grants					-	-	-	-		-
Transfers recognised - capital		-	156 246	-	6 895	38 574	39 062	(488)	-1%	154 296
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			42 000		3 982	4 421	10 500	(6 079)	-58%	17 684
Total Capital Funding		-	198 246	-	10 877	42 995	49 562	(6 567)	-13%	171 980

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position – Q1 First Quarter

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash			10 000		37 535	150 140
Call investment deposits			13 000			-
Consumer debtors			150 000		202 880	811 520
Other debtors			3 000		(2 436)	(9 744)
Current portion of long-term receivables						
Inventory			770 000			-
Total current assets		-	946 000	-	237 979	951 916
Non current assets						
Long-term receivables						
Investments			13 000		-	-
Investment property			400 000		(1 187)	(4 748)
Investments in Associate						
Property, plant and equipment			5 500 000			-
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						-
Total non current assets		-	5 913 000	-	(1 187)	(4 748)
TOTAL ASSETS		-	6 859 000	-	236 792	947 168

<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft						-
Borrowing			18 000			-
Consumer deposits			33 000		226	904
Trade and other payables			500 000		14 555	58 220
Provisions						-
Total current liabilities		-	551 000	-	14 781	59 124
Non current liabilities						
Borrowing					(45 510)	(182 040)
Provisions			260 000			-
Total non current liabilities		-	260 000	-	(45 510)	(182 040)
TOTAL LIABILITIES		-	811 000	-	(30 729)	(122 916)
NET ASSETS	2	-	6 048 000	-	267 521	1 070 084
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)						
Reserves			6 048 000		267 521	1 070 084
TOTAL COMMUNITY WEALTH/EQUITY	2	-	6 048 000	-	267 521	1 070 084

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter[illegible]

Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	4 106 588	-	198 807	836 937	1 026 647			3 347 748
Cash/cash equivalents at beginning:							-			-
Cash/cash equivalents at month/year end:		-	4 106 588	-		836 937	1 026 647			3 347 748

Annexure B – Supporting Documentation

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations – Q1 First Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Property Rates		Under collection on property rates	Stringent credit control and debt collection action to be taken
	Service Charges		Under collection on service charges and losses	Stringent credit control and debt collection action to be taken
2	<u>Expenditure By Type</u> Other Expenditure		Over expenditure due to accrued creditors to the new financial year.	Intensify revenue collection to ensure that creditors are paid as per section 65 of the MFMA.
	<u>Capital Expenditure</u>			
3	MIG Expenditure		Over-spending of MIG	PMU to ensure that the complete documentation should the finance department on time for verification and payment.
	Property Rates		Under collection on property rates Under collection on service charges and losses	Stringent credit control and debt collection action to be taken Stringent credit control and debt collection action to be taken

FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	Budget Year 2013/14
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	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 9 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	33 145	25 734	18 673	11 236	490	121	471	186	478 056	40
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 924	17 301	6 378	4 450	794	313	840	621	163 621	9
Receivables from Non-exchange Transactions - Property Rates	1400	13 750	7 525	8 953	5 718	072	420	506	885	199 829	16
Receivables from Exchange Transactions - Waste Water Management	1500	9 729	7 725	6 349	4 247	836	768	078	966	182 698	15
Receivables from Exchange Transactions - Waste Management	1600	5 799	4 313	3 945	2 756	682	628	631	319	123 073	10
Receivables from Exchange Transactions - Property Rental Debtors	1700	612	605	602	541	541	538	769	143	34 351	3
Interest on Arrear Debtor Accounts	1810	7 283	12 067	11 211	8 278	142	942	282	416	301 621	27
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820					8	7	49	197	-	
Other	1900	520	688	394	449	493	486	111	242	15 383	1
Total By Income Source	2000	119 762	75 958	56 505	37 675	050	216	688	778	1 498 632	1 24
2012/13 - totals only										-	
Debtors Age Analysis By Customer Group											
Organs of State	2200	5 568	4 040	3 355	1 373	476	442	174	514	23 942	1
Commercial	2300	35 281	13 853	7 707	6 168	771	351	195	749	289 075	23
Households	2400	73 368	53 928	41 025	26 936	610	751	414	038	1 098 070	92
Other	2500	5 545	4 137	4 418	3 198	193	672	905	477	87 545	7
Total By Customer Group	2600	119 762	75 958	56 505	37 675	050	216	688	778	1 498 632	1 24

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors – Q1 First Quarter

Description	NT	Budget Year 2013/14	Prior year
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R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	33 603	56 179	63 214	348 683					501 679	
Bulk Water	0200	33 232	37 616	27 910	1 098 754					1 197 512	
PAYE deductions	0300	6 465								6 465	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	15 562								15 562	
Loan repayments	0600									-	
Trade Creditors	0700	5 678	4 755	1 456	17 412					29 301	
Auditor General	0800				127					127	
Other	0900									-	
Total By Customer Type	2600	94 540	98 550	92 580	1 464 976	-	-	-	-	1 750 646	-

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio – Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Guarantees overdraft (20 5944 0982)		19 months	Savings		121		10 000	(10 121)	-
Absa SEED Investment/ Budget reform (90 9461 7107)		12 months	Savings				1		1
Absa Tragedy Trust (91 0653 8138)		16 months	Savings				-		-
Absa MIG Funds (91 0668 4115)		15 months	Savings		66		7 174	(7 000)	240
LED (910668 4157)		17 months	Savings				1		1
Absa Equitable share & FMG		13 months	Savings		28		56		84
Skills development		18 months	Savings				1		1
Municipality sub-total					215		17 233	(17 121)	327
Guarantees overdraft (20 5944 0982)		19 months	Savings		121		10 000	(10 121)	-
Absa SEED Investment/ Budget reform (90 9461 7107)		12 months	Savings				1		1
		16 months	Savings				-		-

<i>DWAF</i>											
District Municipality:		-	-	-	-	-	-	-	-	-	-
									-		
									-		
Other grant providers:		-	-	-	-	-	-	-	-	-	-
									-		
<i>Internally Generated Funds</i>											
Total Capital Transfers and Grants	5	-	157 080	-	-	43 722	39 270	4 452	11.3%	157 080	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	584 350	-	1 500	212 884	146 088	65 776	45.0%	584 350	

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varian ce %	Full Year Forecast
R thousands										
EXPENDITURE										
-										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	427 270	-	14 308	170 519	106 818	63 702	59.6%	427 270
Local Government Equitable Share			415 397		9 522	164 673	103 849	60 824	58.6%	415 397
Finance Management			1 600		811	943	400	543	135.8 %	1 600
Municipal Systems Improvement			934		-	734	234	501	214.3 %	934
Integrated National Electrification Programme			4 200		-	-	1 050	(1 050)	- 100.0 %	4 200
EPWP Incentive			1 139		98	292	285	7	2.5%	1 139
			4 000		3 877	3 877	1 000	2 877	287.7 %	4 000
								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
								-		
Total operating expenditure of Transfers and Grants:		-	427 270	-	14 308	170 519	106 818	63 702	59.6%	427 270
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	157 080	6 895	38 574	-	38 574	#DIV/0	157 080

								!		
Municipal Infrastructure Grant (MIG)			156 246	6 895	38 574	-	38 574	#DIV/0!	156 246	
COGTA					-	-	-			
Neighbourhood Development Partnership			834		-	-	-			
							-			
							-			
Provincial Government:		-	-	-	-	-	-		-	
							-			
DWAF					-	-	-			
District Municipality:		-	-	-	-	-	-		-	
							-			
							-			
Other grant providers:		-	-	-	-	-	-		-	
							-			
Internally Generated Funds					-	-	-			
Total capital expenditure of Transfers and Grants		-	-	157 080	6 895	38 574	-	38 574	#DIV/0!	157 080
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	427 270	157 080	21 203	209 093	106 818	102 276	95.7%	584 350

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Salary			14 204		1 300	3 913	3 551	362	10%	15 652
Pension Contributions			1 464		193	579	366	213	58%	2 316
Medical Aid Contributions			873		49	141	218	(77)	-35%	564
Motor vehicle allowance			2 884		499	1 500	721	779	108%	6 000
Cell phone and other allowances			3		130	390	1	389	60085%	1 560
Other benefits or allowances			–		–	–	–	–		–
Sub Total - Councillors			7 489		–	–	1 872	(1 872)	-100%	–
% increase	4	–	26 917 #DIV/0!	–	2 171	6 523	6 729	(206)	-3%	26 092 #DIV/0!
<u>Senior Managers of the Municipality</u>	3									
Salary										
Pension Contributions								–		
Medical Aid Contributions								–		
Motor vehicle and cell phone								–		
Housing allowance								–		
Performance Bonus								–		
Other benefits or allowances								–		
In-kind benefits	2							–		
Sub Total - Senior Managers of Municipality								–		
% increase	4							–		
<u>Other Municipal Staff</u>								–		
Basic Salaries and Wages								–		
Pension Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions								–		
Motor vehicle and cell phone								–		
Housing allowance								–		
Overtime			316 980		26 815	74 653	79 245	(4 592)	-6%	298 612
Performance Bonus			48 914		3 983	11 888	12 229	(341)	-3%	47 552

Other benefits or allowances	2		31 082		2 746	8 098	7 771	328	4%	32 392
In-kind benefits			26 251		4 666	12 702	6 563	6 139	94%	50 808
Sub Total - Other Municipal Staff			-		-	-	-	-		-
% increase	4		28 855		2 399	7 121	7 214	(93)	-1%	28 484
			267		21	63	67	(4)	-6%	252
Total Parent Municipality			2 285		408	912	571	341	60%	3 648

[illegible]

Short term loans													
Borrowing long term/refinancing													
Increase in consumer deposits													
Receipt of non-current debtors													
Receipt of non-current receivables													
Change in non-current investments													
Total Cash Receipts by Source		277 273	77 700	106 421	-	-	-	-	-	-	-	-	1 45
Cash Payments by Type													
Employee related costs		42 889	42 486	45 976									38
Remuneration of councillors		2 170	2 182	2 171									2
Interest paid		-	-	-									9
Bulk purchases - Electricity		53 598	17 608	1 197									23
Bulk purchases - Water & Sewer		43 470	12 281	17 183									17
Other materials		1 080	1 405	1 684									15
Contracted services		25	-	-									
Grants and subsidies paid - other municipalities		-	-	-									
Grants and subsidies paid - other		-	-	-									
General expenses		10 896	20 949	13 298									12
Cash Payments by Type		154 128	96 911	81 509	-	-	-	-	-	-	-	-	1 20
Other Cash Flows/Payments by Type													
Capital assets		13 275	18 761	10 877									(4 913)
Repayment of borrowing		-	-	-									
Other Cash Flows/Payments		-	-	-									42
Total Cash Payments by Type		167 403	115 672	92 386	-	-	-	-	-	-	-	-	1 57
NET INCREASE/(DECREASE) IN CASH HELD		109 870	(37 972)	14 035	-	-	-	-	-	-	-	-	(8 734)
Cash/cash equivalents at the month/year beginning:			109 870	71 898	85 933	85 933	85 933	85 933	85 933	85 933	85 933	85 933	8
Cash/cash equivalents at the month/year end:		109 870	71 898	85 933	85 933	85 933	85 933	85 933	85 933	85 933	85 933	85 933	

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		16 520		13 357	13 357	16 520	3 163	19.1%	7%
August		16 520		18 761	32 118	33 040	922	2.8%	16%
September		16 520		10 877	42 995	49 560	6 565	13.2%	22%
October		16 520				66 080	–		
November		16 520				82 600	–		
December		16 520				99 120	–		
January		16 520				115 640	–		
February		16 520				132 160	–		
March		16 520				148 680	–		
April		16 520				165 200	–		
May		16 520				181 720	–		
June		16 520				198 240	–		
Total Capital expenditure	–	198 240	–	42 995					

FS184 Matjhabeng - Supporting Table SC13b Monthly Budget Statement - capital expenditure renewal of existing assets by asset class – Q1 First Quarter

Description	Ref	2013/14	Budget Year							
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			2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
-										
Infrastructure		-	103 419	-	7 764	26 558	25 855	(703)	-2.7%	106 232
Infrastructure - Road transport		-	32 215	-	3 313	14 955	8 054	(6 901)	-85.7%	59 820
Roads, Pavements & Bridges			24 403		515	2 136	6 101	3 965	65.0%	8 544
Storm water			7 812		2 798	12 819	1 953	(10 866)	-556.4%	51 276
Infrastructure - Electricity		-	7 115	-	3 877	3 877	1 779	(2 098)	-118.0%	15 508
Generation			7 115		3 877	3 877	1 779	(2 098)	-118.0%	15 508
Transmission & Reticulation								-		
Street Lighting								-		
Infrastructure - Water		-	565	-	-	-	141	141	100.0%	-
Dams & Reservoirs								-		
Water purification			565		-	-	141	141	100.0%	-
Reticulation								-		
Infrastructure - Sanitation		-	44 290	-	574	710	11 073	10 363	93.6%	2 840
Reticulation								-		
Sewerage purification			44 290		574	710	11 073	10 363	93.6%	2 840
Infrastructure - Other		-	19 234	-	-	7 016	4 809	(2 208)	-45.9%	28 064
Waste Management								-		
Transportation								-		
Gas								-		
Other			19 234		-	7 016	4 809	(2 208)	-45.9%	28 064
Community		-	52 826	-	3 008	15 893	13 207	(2 687)	-20.3%	63 572
Parks & gardens								-		
Sportsfields & stadia			24 864		751	7 809	6 216	(1 593)	-25.6%	31 236
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency			5 000		-	1 656	1 250	(406)	-32.5%	6 624

Security and policing						-		
Buses						-		
Clinics						-		
Museums & Art Galleries						-		
Cemeteries	22 962		564	4 513	5 741	1 228	21.4%	18 052
Social rental housing						-		
Other			1 693	1 915	-	(1 915)	#DIV/0!	7 660
Heritage assets	-	-	-	-	-	-		-
Buildings						-		
Other						-		
	-	-	-	-	-	-		-
Investment properties								
Housing development						-		
Other						-		
Other assets	-	6 000	-	105	544	1 500	63.7%	2 176
General vehicles						-		
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment						-		
Computers - hardware/equipment						-		
Furniture and other office equipment		6 000		105	544	1 500	63.7%	2 176
Abattoirs						-		
Markets						-		
Civic Land and Buildings						-		
Other Buildings						-		
Other Land						-		
Surplus Assets - (Investment or Inventory)						-		
Other						-		
	-	-	-	-	-	-		-
Agricultural assets								
List sub-class						-		
						-		
	-	-	-	-	-	-		-
Biological assets								
List sub-class						-		
						-		
	-	-	-	-	-	-		-
Intangibles								

Computers - software & programming								-		
Other								-		
Total Capital Expenditure on new assets	1	-	162 245	-	10 877	42 995	40 561	(2 434)	-6.0%	171 980

Specialised vehicles		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Q1 First Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	131 896	-	1 595	3 529	32 974	29 445	89.3%	14 116
Infrastructure - Road transport		-	48 198	-	213	213	12 050	11 837	98.2%	852
<i>Roads, Pavements & Bridges</i>			33 899		143	143	8 475	8 332	98.3%	572
<i>Storm water</i>			14 299		70	70	3 575	3 505	98.0%	280
Infrastructure - Electricity		-	37 074	-	124	1 001	9 269	8 268	89.2%	4 004
<i>Generation</i>			35 898		124	776	8 975	8 199	91.4%	3 104
<i>Transmission & Reticulation</i>						-	-	-		-
<i>Street Lighting</i>			1 176		-	225	294	69	23.5%	900
Infrastructure - Water		-	19 392	-	853	1 686	4 848	3 162	65.2%	6 744
<i>Dams & Reservoirs</i>								-		
<i>Water purification</i>			19 392		853	1 686	4 848	3 162	65.2%	6 744
<i>Reticulation</i>								-		
Infrastructure - Sanitation		-	23 926	-	395	613	5 982	5 369	89.8%	2 452
<i>Reticulation</i>								-		
<i>Sewerage purification</i>			23 926		395	613	5 982	5 369	89.8%	2 452
Infrastructure - Other		-	3 306	-	10	16	827	811	98.1%	64

Waste Management							—		
Transportation							—		
Gas							—		
Other		3 306		10	16	827	811	98.1%	64
Community	—	21 378	—	89	581	5 345	4 764	89.1%	2 324
Parks & gardens		2 546		—	72	637	565	88.7%	288
Sportsfields & stadia							—		
Swimming pools							—		
Community halls		170		—	9	43	34	78.8%	36
Libraries		168			—	42	42	100.0%	—
Recreational facilities							—		
Fire, safety & emergency		7 154		66	470	1 789	1 319	73.7%	1 880
Security and policing					—	—	—		—
Buses							—		
Clinics							—		
Museums & Art Galleries							—		
Cemeteries							—		
Social rental housing							—		
Other		11 340		23	30	2 835	2 805	98.9%	120
Heritage assets	—	—	—	—	—	—	—		—
Buildings							—		
Other							—		
Investment properties	—	3 880	—	—	16	970	954	98.4%	64
Housing development		3 880		—	16	970	954	98.4%	64
Other							—		
Other assets	—	2 758	—	—	41	690	649	94.1%	164
General vehicles							—		
Specialised vehicles	—	—	—	—	—	—	—		—
Plant & equipment							—		
Computers - hardware/equipment		2 758		—	41	690	649	94.1%	164
Furniture and other office equipment							—		
Abattoirs							—		
Markets							—		
Civic Land and Buildings							—		

Other Buildings								-		
Other Land								-		
Surplus Assets - (Investment or Inventory)								-		
Other					-	-		-		-
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		
								-		
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		
								-		
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming								-		
Other								-		
Total Repairs and Maintenance Expenditure		-	159 912	-	1 684	4 167	39 978	35 811	89.6%	16 668

Specialised vehicles		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

FS184 Matjhabeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2013/14	Budget Year 2014/15							
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R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-		-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
<i>Roads, Pavements & Bridges</i>						-	-	-		-
<i>Storm water</i>						-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
<i>Generation</i>						-	-	-		-
<i>Transmission & Reticulation</i>						-	-	-		-
<i>Street Lighting</i>						-	-	-		-
Infrastructure - Water		-	-	-	-	-	-	-		-
<i>Dams & Reservoirs</i>						-	-	-		-
<i>Water purification</i>						-	-	-		-
<i>Reticulation</i>						-	-	-		-
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
<i>Reticulation</i>						-	-	-		-
<i>Sewerage purification</i>						-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
<i>Waste Management</i>						-	-	-		-
<i>Transportation</i>						-	-	-		-
<i>Gas</i>						-	-	-		-
<i>Other</i>						-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
Parks & gardens						-	-	-		-
Sportsfields & stadia						-	-	-		-
Swimming pools						-	-	-		-
Community halls						-	-	-		-
Libraries						-	-	-		-
Recreational facilities						-	-	-		-
Fire, safety & emergency						-	-	-		-
Security and policing						-	-	-		-
Buses						-	-	-		-

Clinics					-	-	-		-
Museums & Art Galleries					-	-	-		-
Cemeteries					-	-	-		-
Social rental housing					-	-	-		-
Other					-	-	-		-
<u>Heritage assets</u>	-	-	-	-	-	-	-		-
Buildings					-	-	-		-
Other					-	-	-		-
<u>Investment properties</u>	-	-	-	-	-	-	-		-
Housing development					-	-	-		-
Other					-	-	-		-
<u>Other assets</u>	-	-	-	-	-	-	-		-
General vehicles					-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment					-	-	-		-
Computers - hardware/equipment					-	-	-		-
Furniture and other office equipment					-	-	-		-
Abattoirs					-	-	-		-
Markets					-	-	-		-
Civic Land and Buildings					-	-	-		-
Other Buildings					-	-	-		-
Other Land					-	-	-		-
Surplus Assets - (Investment or Inventory)					-	-	-		-
Other					-	-	-		-
<u>Agricultural assets</u>	-	-	-	-	-	-	-		-
<i>List sub-class</i>					-	-	-		-
					-	-	-		-
<u>Biological assets</u>	-	-	-	-	-	-	-		-
<i>List sub-class</i>					-	-	-		-
					-	-	-		-
<u>Intangibles</u>	-	-	-	-	-	-	-		-
Computers - software & programming					-	-	-		-
Other					-	-	-		-

