

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

Quarterly report – Section 52

April 2015 – June 2015

TABLE OF CONTENTS

PART I

1. INTRODUCTION & MAYOR'S REPORT.....	1
2. RESOLUTIONS.....	2
3. EXECUTIVE SUMMARY.....	3
4. QUALITY CERTIFICATION.....	4

ANNEXURES A

5. IN-YEAR BUDGET STATEMENT TABLES.....	8
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ANNEXURES B

PART II –SUPPORTING DOCUMENTATION

1. MATERIAL VARIANCES TO THE SDBIP	
2. DEBTORS AGE ANALYSIS	
3. CREDITORS AGE ANALYSIS	
4. INVESTMENT PORTFOLIO ANALYSIS	
5. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE	
6. CAPITAL PROGRAMME PERFORMANCE	
7. EXPENDITURE ON REPAIRS & MAINTENANCE BY ASSET CLASS	

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 June 2015, 30 days reporting limit expired on 31 July 2015.

Herewith please find the In-year Report for the quarter ending 30 June 2015 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 the quarter is 59% a two percent decrease from the last quarter. 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 JUNE 2015

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 – June 2015:			
Description	Budget for the quarter '000	Actual for the quarter '000	Variance YTD
Total Revenue by Source (Excluding Capital Transfers)	339,916	256,915	24.42%
Total Operating Expenditure	486,018	375,667	22.71%

The total revenue by source shows a variance of 24.42% which indicates that the revenue received for the fourth quarter was R83 001 000 below the budgeted amount. The total operating expenditure shows a variance of 39.87% which indicates under-spending of R110 351 000 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 Fourth quarter			
Description	Budget for the quarter	Actual for the quarter	Variance
Total Capital Expenditure	47,061,500	52,532,063	10.41%
Total Capital Financing	47,061,500	52,532,063	10.41%

The above table shows that the municipality had an over-spending of R5 470 563 (10.41% variance) with regard to capital expenditure against the budget amount for the reporting period.

The Municipality made a deficit of R15 579 388 for the quarter ending June 2015 after MIG payments. This deficit indicates that the income received for the quarter is less than the expenditure incurred.

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	349 352 598
Less: Indigent Billing	51 537 634
Actual Billings	297 814 964
Actual Revenue Received	410 086 927
<i>Consumer Revenue</i>	176 088 862
<i>Other</i>	80 826 065
Grants & Subsidies	153 172 000

The pay rate on consumer services for the quarter was 59% and the total income percentage for quarter 2015 was 138%. 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 fourth quarter (April - June 2015) 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 fourth quarter (April - June 2015) 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 – Q4 Fourth 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	–	10 819	124 516	180 514	(55 998)	-31%	124 516
Investment revenue	–	1 041 211	–	45 218	546 436	1 041 211	(494 775)	-48%	546 436
Transfers recognised - operational	–	22 000	–	99	12 112	22 000	(9 888)	-45%	114 887
Other own revenue	–	417 931	–	112 672	419 691	417 931	1 760	0%	419 691
Total Revenue (excluding capital transfers and contributions)	–	136 369	–	27 074	290 670	136 369	154 301	113%	290 670
Employee costs	–	1 798 025	–	195 882	1 393 425	1 798 025	(404 600)	-23%	1 496 200
Remuneration of Councillors	–	515 063	–	46 633	540 429	515 063	25 366	5%	540 429
Depreciation & asset impairment	–	26 917	–	2 276	26 229	26 917	(688)	-3%	26 229
Finance charges	–	235 405	–	–	–	235 405	(235 405)	-100%	–
Materials and bulk purchases	–	95 751	–	–	–	95 751	(95 751)	-100%	–
Transfers and grants	–	553 797	–	73 802	412 817	553 797	(140 980)	-25%	412 817
Other expenditure	–	–	–	–	–	–	–		–
Total Expenditure	–	527 139	–	48 631	277 384	527 139	(249 755)	-47%	277 384
Surplus/(Deficit)	–	1 954 072	–	171 342	1 256 859	1 954 072	(697 213)	-36%	1 256 859
Transfers recognised - capital	–	(156 047)	–	24 540	136 566	(156 047)	292 613	-188%	239 341
Contributions & Contributed assets	–	156 246	–	–	188 962	156 246	32 716	21%	188 962
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–		–
Share of surplus/ (deficit) of associate	–	199	–	24 540	325 528	199	325 329	163482%	428 303
Surplus/ (Deficit) for the year	–	–	–	–	–	–	–		–
	–	199	–	24 540	325 528	199	325 329	163482%	428 303
<u>Capital expenditure & funds sources</u>									
Capital expenditure									
Capital transfers recognised	–	198 245	–	15 480	171 848	198 245	(26 397)	-13%	171 848

Public contributions & donations	-	156 246	-	15 309	166 075	156 246	9 829	6%	166 075
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	-	42 000	-	171	5 773	42 000	(36 227)	-86%	5 773
	-	198 246	-	15 480	171 848	198 246	(26 398)	-13%	171 848
<u>Financial position</u>									
Total current assets									
Total non current assets	-	946 000	-		1 148 289				1 148 289
Total current liabilities	-	5 913 000	-		5 761 100				5 761 100
Total non current liabilities	-	551 000	-		1 288 349				1 288 349
Community wealth/Equity	-	260 000	-		315 821				315 821
	-	6 048 000	-		5 305 219				5 305 219
<u>Cash flows</u>									
Net cash from (used) operating									
Net cash from (used) investing	-	3 908 343	-	367 224	2 836 764	3 908 343	#####	-27%	2 836 764
Net cash from (used) financing	-	198 245	-	15 480	171 848	198 245	(26 397)	-13%	171 848
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-		-
	-	4 106 588	-	-	3 008 612	4 106 588	#####	-27%	3 008 612
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>	111 341	79 393	53 180	50 013	53 230	48 628	298 686	988 756	1 683 226
Total Creditors	100 175	44 530	115 448	57 520	1 575 196	54 266	-	-	1 947 135

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (standard classification) – Q4 Fourth 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	-	155 879	1 073 391	890 821	182 570	20%	1 073 391
Executive and council		-	660 901	-	121 648	699 025	660 901	38 124	6%	699 025
Budget and treasury office		-	229 921	-	34 231	374 366	229 921	144 445	63%	374 366
Corporate services		-	-	-	-	-	-	-		-
Community and public safety		-	13 202	-	1 169	24 540	10 946	13 594	124%	24 540
Community and social services		-	10 946	-	-	-	10 946	(10 946)	-100%	-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	2 256	-	212	3 635	-	3 635	#DIV/0!	3 635
Housing		-	-	-	957	20 905	-	20 905	#DIV/0!	20 905
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	1 041 211	-	78 003	1 007 255	1 041 211	(33 956)	-3%	1 007 255
Electricity		-	664 906	-	30 937	434 349	664 906	(230 557)	-35%	434 349
Water		-	196 047	-	28 141	346 163	196 047	150 116	77%	346 163
Waste water management		-	115 346	-	11 679	140 006	115 346	24 660	21%	140 006
Waste management		-	64 912	-	7 246	86 737	64 912	21 825	34%	86 737
Other	4	-	8 838	-	688	12 468	8 838	3 630	41%	12 468
Total Revenue - Standard	2	-	1 954 072	-	235 739	2 117 654	1 951 816	165 838	8%	2 117 654
Expenditure - Standard	-									
Governance and administration		-	267 520	-	45 710	317 443	267 520	49 923	19%	317 443
Executive and council		-	105 911	-	17 714	150 915	105 911	45 004	42%	150 915
Budget and treasury office		-	103 492	-	21 112	86 025	103 492	(17 467)	-17%	86 025
Corporate services		-	58 117	-	6 884	80 503	58 117	22 386	39%	80 503
Community and public safety		-	246 959	-	28 841	277 018	246 959	30 059	12%	277 018
Community and social services		-	39 550	-	3 046	29 475	39 550	(10 075)	-25%	29 475

Vote 8 - COMMUNITY SERVICES		-	64 912	-	7 246	86 737	64 912	21 825	33.6%	86 737
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	2 256	-	212	3 635	2 256	1 379	61.1%	3 635
Vote 10 - ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 11 - ENGINEERING SERVICES		-	-	-	-	-	-	-		-
Vote 12 - WATER		-	311 393	-	39 820	486 169	311 393	174 776	56.1%	486 169
Vote 13 - ELECTRICITY		-	664 906	-	30 937	434 349	664 906	(230 557)	-34.7%	434 349
Vote 14 - MECHANICAL WORKSHOP		-	-	-	-	-	-	-		-
Vote 15 - HOUSING SERVICES		-	-	-	957	20 905	-	20 905	#DIV/0!	20 905
Total Revenue by Vote	2	-	1 954 072	-	235 739	2 117 654	1 954 072	163 582	8.4%	2 117 654
<u>Expenditure by Vote</u>	1									
Vote 1 - COUNCIL GENERAL		-	26 585	-	4 994	67 334	26 585	40 749	153.3%	67 334
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	34 614	-	4 003	36 754	34 614	2 140	6.2%	36 754
Vote 3 - OFFICE OF THE SPEAKER		-	3 091	-	213	3 628	3 091	537	17.4%	3 628
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	60 054	-	9 872	59 278	60 054	(776)	-1.3%	59 278
Vote 5 - CORPORATE SUPPORT SERVICES		-	54 297	-	7 073	72 234	54 297	17 937	33.0%	72 234
Vote 6 - FINANCE		-	107 312	-	21 682	95 652	107 312	(11 660)	-10.9%	95 652
Vote 7 - HUMAN RESOURCES		-	13 922	-	1 025	15 057	13 922	1 135	8.2%	15 057
Vote 8 - COMMUNITY SERVICES		-	189 667	-	14 890	158 022	189 667	(31 645)	-16.7%	158 022
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	101 406	-	15 547	132 849	101 406	31 443	31.0%	132 849
Vote 10 - ECONOMIC DEVELOPMENT		-	17 370	-	987	12 935	17 370	(4 435)	-25.5%	12 935
Vote 11 - ENGINEERING SERVICES		-	312 729	-	5 995	66 618	312 729	(246 111)	-78.7%	66 618

Vote 12 - WATER		-	543 879	-	10 324	239 591	543 879	(304 288)	-55.9%	239 591
Vote 13 - ELECTRICITY		-	464 811	-	72 256	266 616	464 811	(198 195)	-42.6%	266 616
Vote 14 - MECHANICAL WORKSHOP		-	7 675	-	881	8 250	7 675	575	7.5%	8 250
Vote 15 - HOUSING SERVICES		-	16 659	-	1 600	22 040	16 659	5 381	32.3%	22 040
Total Expenditure by Vote	2	-	1 954 072	-	171 342	858	1 954 072	(697 214)	-35.7%	1 256 858
Surplus/ (Deficit) for the year	2	-	(1)	-	64 397	860 796	(1)	860 797	#####	860 796

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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									%	
<u>Revenue By Source</u>										
Property rates			180 514		10 819	124 516	180 514	(55 998)	-31%	124 516
Property rates - penalties & collection charges			–		–	–	–	–		–
Service charges - electricity revenue			664 906		29 621	359 683	664 906	(305 223)	-46%	359 683
Service charges - water revenue			196 047		10 068	105 005	196 047	(91 042)	-46%	105 005
Service charges - sanitation revenue			115 346		3 247	53 543	115 346	(61 803)	-54%	53 543
Service charges - refuse revenue			64 912		2 282	28 205	64 912	(36 707)	-57%	28 205
Service charges - other			–		–	–	–	–		–
Rental of facilities and equipment			8 268		957	20 905	8 268	12 637	153%	20 905
Interest earned - external investments			22 000		99	12 112	22 000	(9 888)	-45%	12 112
Interest earned - outstanding debtors			86 118		8 877	102 775	86 118	16 657	19%	102 775
Dividends received			–		–	–	–	–		–
Fines			6 892		207	3 585	6 892	(3 307)	-48%	3 585
Licences and permits			–		5	47	–	47	#DIV/0!	47
Agency services			–		–	2 482	–	2 482	#DIV/0!	2 482
Transfers recognised - operational			417 931		112 672	419 691	417 931	1 760	0%	419 691

Other revenue			35 091		17 028	160 876	35 091	125 785	358%	160 876
Gains on disposal of PPE							-	-		-
Total Revenue (excluding capital transfers and contributions)		-	1 798 025	-	195 882	1 393 425	1 798 025	(404 600)	-23%	1 393 425
Expenditure By Type	-									
Employee related costs			515 063		46 633	540 429	515 063	25 366	5%	540 429
Remuneration of councillors			26 917		2 276	26 229	26 917	(688)	-3%	26 229
Debt impairment			344 918		-	-	344 918	(344 918)	-100%	-
Depreciation & asset impairment			235 405		-	-	235 405	(235 405)	-100%	-
Finance charges			95 751		-	-	95 751	(95 751)	-100%	-
Bulk purchases			553 797		68 343	374 330	553 797	(179 467)	-32%	374 330
Other materials			-		5 459	38 487	-	38 487	#DIV/0!	38 487
Contracted services			8 000		606	7 948	8 000	(52)	-1%	7 948
Transfers and grants			-		-	-	-	-		-
Other expenditure			174 221		48 025	269 436	174 221	95 215	55%	269 436
Loss on disposal of PPE								-		
Total Expenditure		-	1 954 072	-	171 342	1 256 859	1 954 072	(697 213)	-36%	1 256 859
Surplus/(Deficit)		-	(156 047)	-	24 540	136 566	(156 047)	292 613	(0)	136 566
Transfers recognised - capital			156 246		-	188 962	156 246	32 716	0	188 962
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	199	-	24 540	325 528	199			325 528
Taxation								-		
Surplus/(Deficit) after taxation		-	199	-	24 540	325 528	199			325 528
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	199	-	24 540	325 528	199			325 528
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	199	-	24 540	325 528	199			325 528

FS184 Matjhabeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) – Q4 Fourth Quarter

[illegible]

[illegible]

District Municipality								-		
Other transfers and grants					-	-	-	-		-
Transfers recognised - capital		-	156 246	-	15 309	166 075	156 246	9 829	6%	166 075
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			42 000		171	5 773	42 000	(36 227)	-86%	5 773
Total Capital Funding		-	198 246	-	15 480	171 848	198 246	(26 398)	-13%	171 848

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position – Q4 Fourth 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		39 879	39 879
Call investment deposits			13 000			-
Consumer debtors			150 000		796 138	796 138
Other debtors			3 000		(18 335)	(18 335)
Current portion of long-term receivables					-	-
Inventory			770 000		330 607	330 607
Total current assets		-	946 000	-	1 148 289	1 148 289
Non current assets						
Long-term receivables						
Investments			13 000		16 815	16 815
Investment property			400 000		-	-
Investments in Associate					-	-
Property, plant and equipment			5 500 000		5 744 285	5 744 285
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		-	5 913 000	-	5 761 100	5 761 100

TOTAL ASSETS		–	6 859 000	–	6 909 389	6 909 389
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft						–
Borrowing			18 000		(162 752)	(162 752)
Consumer deposits			33 000		30 239	30 239
Trade and other payables			500 000		1 358 523	1 358 523
Provisions					62 339	62 339
Total current liabilities		–	551 000	–	1 288 349	1 288 349
Non current liabilities						
Borrowing						
Provisions			260 000		315 821	315 821
Total non current liabilities		–	260 000	–	315 821	315 821
TOTAL LIABILITIES		–	811 000	–	1 604 170	1 604 170
NET ASSETS	2	–	6 048 000	–	5 305 219	5 305 219
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)						
Reserves			6 048 000		5 305 219	5 305 219
TOTAL COMMUNITY WEALTH/EQUITY	2	–	6 048 000	–	5 305 219	5 305 219

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter[illegible]

NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	4 106 588	-	382 704	3 008 612	4 106 588			3 008 612
Cash/cash equivalents at beginning:							-			-
Cash/cash equivalents at month/year end:		-	4 106 588	-		3 008 612	4 106 588			3 008 612

Annexure B – Supporting Documentation

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations – Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	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		Under expenditure due to cashflow constrains	Intensify revenue collection to ensure that creditors are paid as per section 65 of the MFMA.
3	<u>Capital Expenditure</u>			
	MIG Expenditure		Under-spending of MIG	PMU to ensure that the complete documentation should the finance department on time for verification and payment.

FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2013/14									
		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 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	38 505	32 454	18 556	20 416	726 24	21 811	859 120	502 359	636 829	54
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 541	16 998	7 269	5 183	5 012	4 194	25 023	68 778	166 998	10
Receivables from Non-exchange Transactions - Property Rates	1400	12 312	6 709	5 770	5 219	5 064	4 955	31 225	141 619	212 872	18
Receivables from Exchange Transactions - Waste Water Management	1500	9 303	7 643	6 455	5 643	5 095	4 941	32 592	149 474	221 147	19
Receivables from Exchange Transactions - Waste Management	1600	5 487	4 073	3 737	3 586	3 444	3 372	22 670	103 283	149 652	13
Receivables from Exchange Transactions - Property Rental Debtors	1700	620	607	606	635	607 8	612	4 105	31 816	39 608	3
Interest on Arrear Debtor Accounts	1810	9 077	8 922	8 632	8 372	279	8 035	59 322	106 739	217 379	19
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	1 496	1 986	2 155	958	1 003	707	2 890	27 544	38 739	3
Total By Income Source	2000	111 341	79 393	53 180	50 013	53 230	48 628	298 686	988 756	1 683 226	14
2012/13 - totals only										–	
Debtors Age Analysis By Customer Group											
Organs of State	2200	4 478	3 172	1 153	753	828 8	574	4 424	7 088	22 469	4
Commercial	2300	31 876	15 266	10 481	8 165	8 085	6 781	42 822	233 718	357 195	29
Households	2400	72 197	58 434	39 191	38 916	42 522	39 497	240 496	725 110	1 256 362	10
Other	2500	2 790	2 521	2 356	2 179	1 794	1 775	10 944	22 841	47 200	3
Total By Customer Group	2600	111 341	79 393	53 180	50 013	53 230	48 628	298 686	988 756	1 683 226	14

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors – Q4 Fourth Quarter

Description R thousands	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	57 760	424	66 871	413	509 937				635 405	
Bulk Water	0200	36 514	41 540	37 283	46 341	1 056 505				1 218 183	
PAYE deductions	0300									–	
VAT (output less input)	0400	328	1 268	3 135						4 731	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	5 573	1 298	8 159	10 766	5 394	54 266			85 456	
Auditor General	0800					3 360				3 360	
Other	0900									–	
Total By Customer Type	2600	100 175	44 530	115 448	57 520	1 575 196	54 266	–	–	1 947 135	–

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio – Q4 Fourth Quarter

[illegible]

[illegible]

Internally Generated Funds								-		-
Total Capital Transfers and Grants	5	-	165 280	-	-	164 446	165 280	(834)	-0.5%	165 280
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	584 350	-	112 672	584 137	584 350	(213)	0.0%	584 350

[illegible]

								-		
								-		
Total operating expenditure of Transfers and Grants:		-	419 070	-	112 776	418 948	419 070	(122)	0.0%	419 070
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	165 280	-	15 309	169 952	165 280	4 672	2.8%	165 280
Municipal Infrastructure Grant (MIG)			156 246		14 405	160 171	156 246	3 925	2.5%	156 246
COGTA						-	-	-		
Neighbourhood Development Partnership			834			-	834	(834)	-100.0%	834
			4 200		-	3 873	4 200	(327)	-7.8%	4 200
			4 000		904	5 908	4 000	1 908	47.7%	4 000
								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
DWAF								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<i>Internally Generated Funds</i>								-		-
Total capital expenditure of Transfers and Grants		-	165 280	-	15 309	169 952	165 280	4 672	2.8%	165 280
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	584 350	-	128 085	588 900	584 350	4 550	0.8%	584 350

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Q4 Fourth Quarter

[illegible]

Overtime			316 980		26 150	319 330	316 980	2 350	1%	319 330
Performance Bonus			48 914		3 884	47 170	48 914	(1 744)	-4%	47 170
Other benefits or allowances			31 082		2 933	35 028	31 082	3 946	13%	35 028
In-kind benefits	2		26 251		4 513	49 850	26 251	23 599	90%	49 850
Sub Total - Other Municipal Staff			–		–	–	–	–		–
% increase	4		28 855		2 367	29 259	28 855	404	1%	29 259
			267		37	408	267	141	53%	408
Total Parent Municipality			2 285		250	5 329	2 285	3 044	133%	5 329

[illegible]

Transfer receipts - capital		43 722	–	1 500	2 000	64 825	1 700	–	–	50 699	–	–	(
Contributions & Contributed assets													
Proceeds on disposal of PPE													
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	85 013	241 767	81 365	82 268	83 853	140 599	84 272	119 989	57
Cash Payments by Type													
Employee related costs		42 889	42 486	45 976	45 248	44 448	44 967	43 920	45 751	48 153	43 678	46 280	2
Remuneration of councillors		2 170	2 182	2 171	2 171	2 171	2 149	2 154	2 154	2 181	2 157	2 293	
Interest paid		–	–	–	–	–	–	–	–	–	–	–	9
Bulk purchases - Electricity		53 598	17 608	1 197	15 068	18 586	20 499	1 782	1 658	397	25 186	546	14
Bulk purchases - Water & Sewer		43 470	12 281	17 183	–	17 349	8 772	14 179	–	1 930	–	34 698	10
Other materials		1 080	1 405	1 684	1 206	1 515	9 457	1 655	1 028	8 373	2 541	3 084	12
Contracted services		25	–	–	765	2 182	3 838	–	–	–	–	532	
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	
General expenses		10 896	20 949	13 298	14 488	14 391	24 479	18 218	25 604	35 755	25 238	18 095	(4 191)
Cash Payments by Type		154 128	96 911	81 509	78 946	100 642	114 161	81 908	76 195	96 789	98 800	105 528	44
Other Cash Flows/Payments by Type													
Capital assets		13 275	18 761	10 877	6 059	18 034	17 715	9 967	13 315	11 232	24 515	12 536	(11 286)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	42
Total Cash Payments by Type		167 403	115 672	92 386	85 005	118 676	131 876	91 875	89 510	108 021	123 315	118 064	71
NET INCREASE/(DECREASE) IN CASH HELD		109 870	(37 972)	14 035	8	123 092	(50 511)	(9 607)	(5 657)	32 578	(39 043)	1 925	(13 517)
Cash/cash equivalents at the month/year beginning:			109 870	71 898	85 933	85 941	209 032	158 521	148 914	143 257	175 835	136 792	13

Cash/cash equivalents at the month/year end:		109 870	71 898	85 933	85 941	209 032	158 521	148 914	143 257	175 835	136 792	138 716
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FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

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		6 059	49 054	66 080	17 026	25.8%	25%
November		16 520		18 034	67 088	82 600	15 512	18.8%	34%
December		16 520		17 715	84 803	99 120	14 317	14.4%	43%
January		16 520		9 967	94 770	115 640	20 870	18.0%	48%
February		16 520		13 315	108 085	132 160	24 075	18.2%	55%
March		16 520		11 232	119 317	148 680	29 363	19.7%	60%
April		16 520		24 516	143 833	165 200	21 367	12.9%	0
May		16 520		12 536	156 369	181 720	25 351	14.0%	0
June		16 520		15 480	171 849	198 240	26 391	13.3%	0
Total Capital expenditure	–	198 240	–	171 849					

FS184 Matjhabeng - Supporting Table SC13b Monthly Budget Statement - capital expenditure renewal of existing assets by asset class – Q4 Fourth Quarter

[illegible]

Sportsfields & stadia	24 864		4 784	17 207	24 864	7 657	30.8%	17 207
Swimming pools						-		
Community halls						-		
Libraries						-		
Recreational facilities						-		
Fire, safety & emergency	5 000		-	7 991	5 000	(2 991)	-59.8%	7 991
Security and policing						-		
Buses						-		
Clinics						-		
Museums & Art Galleries						-		
Cemeteries	22 962		-	17 725	22 962	5 237	22.8%	17 725
Social rental housing						-		
Other			-	8 653	-	(8 653)	#DIV/0!	8 653
Heritage assets	-	-	-	-	-	-		-
Buildings						-		
Other						-		
	-	-	-	-	-	-		-
Investment properties								
Housing development						-		
Other						-		
Other assets	-	6 000	-	171	1 896	4 104	68.4%	1 896
General vehicles						-		
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment						-		
Computers - hardware/equipment						-		
Furniture and other office equipment	6 000		171	1 896	6 000	4 104	68.4%	1 896
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 Capital Expenditure on new assets	1	-	162 245	-	15 480	171 848	162 245	(9 603)	-5.9%	171 848

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

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Q4 Fourth 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	-	4 809	34 914	131 896	96 982	73.5%	34 914
Infrastructure - Road transport		-	48 198	-	1 066	13 268	48 198	34 930	72.5%	13 268
<i>Roads, Pavements & Bridges</i>			33 899		1 065	13 119	33 899	20 780	61.3%	13 119
<i>Storm water</i>			14 299		1	149	14 299	14 150	99.0%	149
Infrastructure - Electricity		-	37 074	-	1 114	7 125	37 074	29 949	80.8%	7 125
<i>Generation</i>			35 898		1 114	6 122	35 898	29 776	82.9%	6 122
<i>Transmission & Reticulation</i>						-	-	-		-
<i>Street Lighting</i>			1 176		-	1 003	1 176	173	14.7%	1 003
Infrastructure - Water		-	19 392	-	1 916	9 438	19 392	9 954	51.3%	9 438

Dams & Reservoirs							–		
Water purification		19 392		1 916	9 438	19 392	9 954	51.3%	9 438
Reticulation							–		
Infrastructure - Sanitation	–	23 926	–	610	4 070	23 926	19 856	83.0%	4 070
Reticulation							–		
Sewerage purification		23 926		610	4 070	23 926	19 856	83.0%	4 070
Infrastructure - Other	–	3 306	–	103	1 013	3 306	2 293	69.4%	1 013
Waste Management							–		
Transportation							–		
Gas							–		
Other		3 306		103	1 013	3 306	2 293	69.4%	1 013
Community	–	21 378	–	499	2 487	21 378	18 891	88.4%	2 487
Parks & gardens		2 546		21	95	2 546	2 451	96.3%	95
Sportsfields & stadia				4	526	–	(526)	#DIV/0!	526
Swimming pools							–		
Community halls		170		8	106	170	64	37.6%	106
Libraries		168			–	168	168	100.0%	–
Recreational facilities							–		
Fire, safety & emergency		7 154		392	1 584	7 154	5 570	77.9%	1 584
Security and policing							–		
Buses							–		
Clinics							–		
Museums & Art Galleries							–		
Cemeteries							–		
Social rental housing							–		
Other		11 340		74	176	11 340	11 164	98.4%	176
Heritage assets	–	–	–	–	–	–	–		–
Buildings							–		
Other							–		
							–		
Investment properties	–	3 880	–	11	304	3 880	3 576	92.2%	304
Housing development		3 880		11	304	3 880	3 576	92.2%	304
Other							–		
Other assets	–	2 758	–	140	1 224	2 758	1 534	55.6%	1 224
General vehicles							–		

Specialised vehicles	-	-	-	-	-	-	-	-		-
Plant & equipment										
Computers - hardware/equipment		2 758		75	548	2 758	2 210	80.1%		548
Furniture and other office equipment							-			
Abattoirs							-			
Markets				65	676	-	(676)	#DIV/0!		676
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	-	5 459	38 929	159 912	120 983	75.7%		38 929

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

FS184 Matjhabeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Q4 Fourth 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>		-		-	-	-	-	-	-	-
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					-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings					-	-	-		-
Other					-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development					-	-	-		-
Other					-	-	-		-
Other assets	-	-	-	-	-	-	-		-
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					-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>					-	-	-		-
					-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>					-	-	-		-
					-	-	-		-

