

Municipal In-year reports & supporting tables

Version 2.4

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ECTU2 v.6.1m

TYPE

UNIT

VER

FORM

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2013/14

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

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Importants documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Legislative Authority	Vote 1	Legislative Authority	
Vote 2 - Office of the Municipal Manager	1.1	Office of the Major	1.1 - Office of the Major
Vote 3 - Corporate Services	1.2	Office of the Speaker	1.2 - Office of the Speaker
Vote 4 - Financial Services	1.3	Council General	1.3 - Council General
Vote 5 - Municipal Infrastructure	1.4	Whippery Office	1.4 - Whippery Office
Vote 6 - Community Services	1.5	Gender Equality & Disability	1.5 - Gender Equality & Disability
Vote 7 - Public Safety	1.6	Speaker	1.6 - Speaker
Vote 8 - Parks, Sports & Recreation	1.7	Mayoral committee	1.7 - Mayoral committee
Vote 9 - LED & Tourism	1.8	Executive Major	1.8 - Executive Major
Vote 10 - Housing Spatial Development & Planning	1.9		
Vote 11 - Water & Sanitation	1.10		
Vote 12 - Water	Vote 2	Office of the Municipal Manager	
Vote 13 -	2.1	Municipal Manager Administration	2.1 - Municipal Manager Administration
Vote 14 -	2.2	Information Technology	2.2 - Information Technology
Vote 15 -	2.3	Internal Audit	2.3 - Internal Audit
	2.4	Communications	2.4 - Communications
	2.5	Risk Management	2.5 - Risk Management
	2.6	Security	2.6 - Security
	2.7	Municipal Manager	2.7 - Municipal Manager
	2.8		
	2.9		
	2.10		
	Vote 3	Corporate Services	
	3.1	Corporate Administration	3.1 - Corporate Administration
	3.2	Human Resources	3.2 - Human Resources
	3.3	Offices & Townhalls	3.3 - Offices & Townhalls
	3.4	Director Corporate	3.4 - Director Corporate
	3.5		
	3.6		
	3.7		
	3.8		
	3.9		
	3.10		
	Vote 4	Financial Services	
	4.1	Budget & Reporting	4.1 - Budget & Reporting
	4.2	Management	4.2 - Management
	4.3	Financial Accounting	4.3 - Financial Accounting
	4.4	Income	4.4 - Income
	4.5	Expenditure	4.5 - Expenditure
	4.6	Revenue Management	4.6 - Revenue Management
	4.7	Finance Interns	4.7 - Finance Interns
	4.8	Chief Financial Officer	4.8 - Chief Financial Officer
	4.9		
	4.10		
	Vote 5	Municipal Infrastructure	
	5.1	Vihicle/ Workshop Maintenance	5.1 - Vihicle/ Workshop Maintenance
	5.2	Electricity	5.2 - Electricity
	5.3	Adminstration	5.3 - Adminstration
	5.4	Maluti Water	5.4 - Maluti Water
	5.5	PMU	5.5 - PMU
	5.6	Director Municipal Infrastructure	5.6 - Director Municipal Infrastructure
	5.7	Refuse Removal & Dumping Site	5.7 - Refuse Removal & Dumping Site
	5.8		
	5.9		
	5.10		
	Vote 6	Community Services	
	6.1	Administration	6.1 - Administration
	6.2	Social Services	6.2 - Social Services
	6.3	Libraries	6.3 - Libraries
	6.4	Cemetries	6.4 - Cemetries
	6.5	Director Community	6.5 - Director Community
	6.6		
	6.7		
	6.8		
	6.9		
	6.10		
	Vote 7	Public Safety	
	7.1	Disaster Management	7.1 - Disaster Management
	7.2	Traffic Control	7.2 - Traffic Control
	7.3	Fire Protection	7.3 - Fire Protection
	7.4	Public Safety & Transport	7.4 - Public Safety & Transport
	7.5	Security Guards	7.5 - Security Guards
	7.6	Director Public Safety	7.6 - Director Public Safety
	7.7	Roads and stormwater	7.7 - Roads and stormwater
	7.8		
	7.9		
	7.10		
	Vote 8	Parks, Sports & Recreation	
	8.1	Administration	8.1 - Administration
	8.2	Director Parks	8.2 - Director Parks
	8.3		
	8.4		
	8.5		
	8.6		
	8.7		
	8.8		
	8.9		
	8.10		
	Vote 9	LED & Tourism	
	9.1	Administration	9.1 - Administration
	9.2	Local Economic Development	9.2 - Local Economic Development
	9.3	Tourism	9.3 - Tourism
	9.4	Director LED	9.4 - Director LED
	9.5		
	9.6		
	9.7		
	9.8		
	9.9		
	9.10		

Vote 10	Housing Spatial Development & Planning	
10.1	Housing Services	10.1 - Housing Services
10.2	Council Building & Estates	10.2 - Council Building & Estates
10.3	Town Planning	10.3 - Town Planning
10.4	Building Inspections	10.4 - Building Inspections
10.5	Spatial Planning & Development	10.5 - Spatial Planning & Development
10.6	Administration	10.6 - Administration
10.7	Director Housing	10.7 - Director Housing
10.8		
10.9		
10.10		
Vote 11	Water & Sanitation	
11.1	Sanitation & Sewerage	11.1 - Sanitation & Sewerage
11.2	Income received by the Municipality on behalf of the Entity	11.2 - Income received by the Municipality on behalf of the Entity
11.3		
11.4		
11.5		
11.6		
11.7		
11.8		
11.9		
11.10		
Vote 12	Water	
12.1	Water	12.1 - Water
12.2		
12.3		
12.4		
12.5		
12.6		
12.7		
12.8		
12.9		
12.10		
Vote 13		
13.1		13.1 - [Name of sub-vote]
13.2		
13.3		
13.4		
13.5		
13.6		
13.7		
13.8		
13.9		
13.10		
Vote 14		
14.1		14.1 - [Name of sub-vote]
14.2		
14.3		
14.4		
14.5		
14.6		
14.7		
14.8		
14.9		
14.10		
Vote 15		
15.1		15.1 - [Name of sub-vote]
15.2		
15.3		
15.4		
15.5		
15.6		
15.7		
15.8		
15.9		
15.10		

FS194 Maluti-a-Phofung - Contact Information**A. GENERAL INFORMATION**

Municipality	FS194 Maluti-a-Phofung
Grade	4
Province	FS FREE STATE
Web Address	www.map.gov.za
e-mail Address	

Set name on 'Instructions' sheet

*1 Grade in terms of the Remuneration of Public Office Bearers Act.***B. CONTACT INFORMATION**

Postal address:	
P.O. Box	X805
City / Town	Witsieshoek
Postal Code	9870
Street address	
Building	Sesting Business Centre
Street No. & Name	Cnr Moremoholo
City / Town	Phuthaditjhaba
Postal Code	9870
General Contacts	
Telephone number	058 718 3700
Fax number	058 718 3777

C. POLITICAL LEADERSHIP

Speaker:	
Name	Ms Malewatle Nthedi
Telephone number	587 183 795
Cell number	837 269 493
Fax number	587 136 367
E-mail address	speaker@map.fs.gov.za
Mayor/Executive Mayor:	
Name	MS Moleleki
Telephone number	058 - 713 4265
Cell number	082 959 1675 / 082 941 8931
Fax number	058 - 713 6706
E-mail address	mayor@map.fs.gov.za
Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Speaker:	
Name	Ms Mokoena Mahadi
Telephone number	857 133 795
Cell number	726 165 691
Fax number	857 136 367
E-mail address	mokoenamahadi@map.fs.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	Mr Lehlahla Diau
Telephone number	058 718 3844
Cell number	083 277 0120
Fax number	058 713 6706
E-mail address	mayoradmin@map.fs.gov.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	LMD Ntombela	Name	Mr JK Motaung
Telephone number	058 718 3767	Telephone number	058 718 3767
Cell number	082 587 5155	Cell number	
Fax number	058 713 0812	Fax number	053 713 0812
E-mail address	mmadmin@map.fs.gov.za	E-mail address	kopano@map.fs.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	MJ Matlakala(Acting CFO)	Name	A Mofokeng
Telephone number	058 718 3707	Telephone number	058 718 3708
Cell number	083 7078 147	Cell number	076 097 1865
Fax number	058 713 0459	Fax number	058 713 0459
E-mail address	tlaks@map.fs.gov.za	E-mail address	mapcfo@map.fs.gov.za
Official responsible for submitting financial information			
Name	NP Khumalo		
Telephone number	058 718 3741		
Cell number	082 554 0346		
Fax number	058 713 0459		
E-mail address	nrateng@map.fs.gov.za		
Official responsible for submitting financial information			
Name	M Nkosi		
Telephone number	058 718 3741		
Cell number	073 535 1333		
Fax number	058 713 0459		
E-mail address	juliat@map.fs.gov.za		
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - Q3 Third Quarter

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	204 309	204 309	11 753	111 313	204 309	(92 996)	-46%	204 309
Service charges	–	493 884	491 451	31 576	270 859	491 451	(220 592)	-45%	491 451
Investment revenue	–	2 424	2 424	94	1 208	2 424	(1 215)	-50%	19 551
Transfers recognised - operational	–	425 760	425 760	85 157	400 183	425 760	(25 577)	-6%	425 760
Other own revenue	–	27 389	466 511	2 487	24 557	466 511	(441 954)	-95%	466 511
Total Revenue (excluding capital transfers and contributions)	–	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 335)	-49%	1 607 581
Employee costs	–	275 100	289 995	21 910	188 066	289 995	(101 929)	-35%	289 995
Remuneration of Councillors	–	24 074	23 089	1 609	13 729	23 089	(9 360)	-41%	23 089
Depreciation & asset impairment	–	49 000	300 000	–	–	300 000	(300 000)	-100%	300 000
Finance charges	–	16 000	16 000	238	4 604	16 000	(11 396)	-71%	16 000
Materials and bulk purchases	–	310 920	307 064	30 089	225 227	307 064	(81 837)	-27%	307 064
Transfers and grants	–	77 723	77 723	638	52 176	77 723	(25 548)		77 723
Other expenditure	–	400 331	575 965	27 089	307 920	575 965	(268 045)	-47%	575 965
Total Expenditure	–	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	-50%	1 589 837
Surplus/(Deficit)	–	618	618	49 495	16 398	618	15 780	2555%	17 745
Transfers recognised - capital	–	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	394 641	418 686	75 332	196 616	418 686	(222 070)	-53%	435 813
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	394 641	418 686	75 332	196 616	418 686	(222 070)	-53%	435 813
Capital expenditure & funds sources									
Capital expenditure	–	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Capital transfers recognised	–	273 524	297 568	18 015	167 082	297 568	(130 486)	-44%	297 568
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	98 000	98 000	3 795	6 188	98 000	(91 812)	-94%	98 000
Internally generated funds	–	22 500	22 500	4 027	6 948	22 500	(15 552)	-69%	22 500
Total sources of capital funds	–	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Financial position									
Total current assets	–	945 464	945 464		46 663				945 464
Total non current assets	–	232 356	232 356		40				232 356
Total current liabilities	–	192 491	192 491		(13 039)				192 491
Total non current liabilities	–	16 582	16 582		(30 140)				16 582
Community wealth/Equity	–	968 747	968 747		89 881				968 747
Cash flows									
Net cash from (used) operating	–	274 141	(138 504)	25 583	(139 993)	(138 504)	(1 488)	1%	(138 504)
Net cash from (used) investing	–	19 051	19 051	–	–	19 051	(19 051)	-100%	19 051
Net cash from (used) financing	–	(190 215)	(114 215)	–	–	(114 215)	114 215	-100%	(114 215)
Cash/cash equivalents at the month/year end	–	116 333	(220 312)	–	(139 993)	(220 312)	80 319	-36%	(233 668)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	60 400	23 381	587 865	–	–	–	–	–	671 646
Creditors Age Analysis									
Total Creditors	39 256	–	–	–	–	–	–	–	39 256

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third 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	1									
Revenue - Standard										
Governance and administration		–	574 459	1 013 530	98 547	481 776	1 013 530	(531 754)	-52%	1 013 530
Executive and council		–	–	–	–	–	–	–		–
Budget and treasury office		–	349 037	440 915	84 620	349 342	440 915	(91 573)	-21%	440 915
Corporate services		–	225 422	572 615	13 927	132 434	572 615	(440 181)	-77%	572 615
Community and public safety		–	5 497	5 547	258	2 441	5 547	(3 106)	-56%	5 547
Community and social services		–	62	112	135	548	112	436	389%	112
Sport and recreation		–	1 586	1 586	44	778	1 586	(808)	-51%	1 586
Public safety		–	3 349	3 349	79	1 086	3 349	(2 263)	-68%	3 349
Housing		–	500	500	–	29	500	(471)	-94%	500
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	910	910	68	467	910	(443)	-49%	910
Planning and development		–	910	910	68	467	910	(443)	-49%	910
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	572 900	570 467	32 195	323 436	570 467	(247 031)	-43%	570 467
Electricity		–	367 293	367 293	22 868	175 761	367 293	(191 532)	-52%	367 293
Water		–	166 191	163 758	5 021	112 223	163 758	(51 535)	-31%	163 758
Waste water management		–	20 150	20 150	2 522	20 380	20 150	230	1%	20 150
Waste management		–	19 266	19 266	1 783	15 072	19 266	(4 194)	-22%	19 266
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	–	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 334)	-49%	1 590 454
Expenditure - Standard										
Governance and administration		–	434 974	761 610	16 425	264 584	761 610	(497 026)	-65%	761 610
Executive and council		–	56 441	62 165	3 570	29 042	62 165	(33 123)	-53%	62 165
Budget and treasury office		–	123 356	447 054	3 918	88 691	447 054	(358 363)	-80%	447 054
Corporate services		–	255 177	252 391	8 937	146 851	252 391	(105 540)	-42%	252 391
Community and public safety		–	93 038	108 634	16 395	76 133	108 634	(32 501)	-30%	108 634
Community and social services		–	16 678	17 947	1 096	8 966	17 947	(8 981)	-50%	17 947
Sport and recreation		–	27 050	28 445	2 633	20 174	28 445	(8 271)	-29%	28 445
Public safety		–	42 947	56 319	12 375	44 017	56 319	(12 302)	-22%	56 319
Housing		–	6 362	5 923	291	2 976	5 923	(2 947)	-50%	5 923
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	79 553	105 919	1 796	42 700	105 919	(63 219)	-60%	105 919
Planning and development		–	24 799	47 168	1 204	10 004	47 168	(37 164)	-79%	47 168
Road transport		–	54 754	58 751	592	32 696	58 751	(26 055)	-44%	58 751
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	542 801	610 892	46 939	408 029	610 892	(202 863)	-33%	610 892
Electricity		–	381 852	452 415	36 203	296 122	452 415	(156 293)	-35%	452 415
Water		–	120 341	117 908	8 051	86 516	117 908	(31 392)	-27%	117 908
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	40 608	40 569	2 685	25 391	40 569	(15 178)	-37%	40 569
Other		–	2 782	2 782	19	276	2 782	(2 506)	-90%	2 782
Total Expenditure - Standard	3	–	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	-50%	1 589 837
Surplus/ (Deficit) for the year		–	618	617	49 494	16 398	617	15 781	2558%	617

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third 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	1								
Revenue - Standard									
Municipal governance and administration		-	574 459	1 013 530	98 547	481 776	1 013 530	(531 754)	-52% 1 013 530
Executive and council		-	-	-	-	-	-	-	-
Mayor and Council								-	
Municipal Manager								-	
Budget and treasury office			349 037	440 915	84 620	349 342	440 915	(91 573)	(0) 440 915
Corporate services		-	225 422	572 615	13 927	132 434	572 615	(440 181)	(0) 572 615
Human Resources				-		611		611	#DIV/0! 572 315
Information Technology								-	
Property Services			225 422	572 315	13 862	131 535	572 315	(440 780)	(0) 572 315
Other Admin				300	65	288	300	(12)	(0) 300
Community and public safety		-	5 497	5 547	258	2 441	5 547	(3 106)	(0) 5 547
Community and social services		-	62	112	135	548	112	436	0 112
Libraries and Archives			7	7	125	502	7	495	0 7
Museums & Art Galleries etc								-	
Community halls and Facilities			55	105	10	46	105	(59)	(0) 105
Cemeteries & Crematoriums			-					-	
Child Care								-	
Aged Care								-	
Other Community								-	
Other Social								-	
Sport and recreation			1 586	1 586	44	778	1 586	(808)	(0) 1 586
Public safety		-	3 349	3 349	79	1 086	3 349	(2 263)	(0) 3 349
Police								-	
Fire			245	245	26	262	245	17	0 245
Civil Defence								-	
Street Lighting								-	
Other			3 104	3 104	53	824	3 104	(2 280)	(0) 3 104
Housing			500	500		29	500	(471)	(0) 500
Health		-	-	-	-	-	-	-	-
Clinics								-	
Ambulance								-	
Other								-	
Economic and environmental services		-	910	910	68	467	910	(443)	(0) 910
Planning and development		-	910	910	68	467	910	(443)	(0) 910
Economic Development/Planning								-	
Town Planning/Building enforcement			910	910	68	467	910	(443)	(0) 910
Licensing & Regulation								-	
Road transport		-	-	-	-	-	-	-	-
Roads								-	
Public Buses								-	
Parking Garages								-	
Vehicle Licensing and Testing								-	
Other								-	
Environmental protection		-	-	-	-	-	-	-	-
Pollution Control								-	
Biodiversity & Landscape								-	
Other								-	
Trading services		-	572 900	570 467	32 195	323 436	570 467	(247 031)	(0) 570 467
Electricity		-	367 293	367 293	22 868	175 761	367 293	(191 532)	(0) 367 293
Electricity Distribution			367 293	367 293	22 868	175 761	367 293	(191 532)	(0) 367 293
Electricity Generation								-	
Water		-	166 191	163 758	5 021	112 223	163 758	(51 535)	(0) 163 758
Water Distribution			120 341	117 908	638	75 808	117 908	(42 100)	(0) 117 908
Water Storage			45 850	45 850	4 383	36 414	45 850	(9 436)	(0) 45 850
Waste water management		-	20 150	20 150	2 522	20 380	20 150	230	0 20 150

Sewerage							-			
Storm Water Management							-			
Public Toilets		20 150	20 150	2 522	20 380	20 150	230	0	20 150	
Waste management	-	19 266	19 266	1 783	15 072	19 266	(4 194)	(0)	19 266	
Solid Waste		19 266	19 266	1 783	15 072	19 266	(4 194)	(0)	19 266	
Other	-	-	-	-	-	-	-		-	
Air Transport							-			
Abattoirs							-			
Tourism							-			
Forestry							-			
Markets							-			
Total Revenue - Standard	2	-	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 334)	(0)	1 590 454
Expenditure - Standard										
Municipal governance and administration		-	434 974	761 610	16 425	264 584	761 610	(497 026)	(0)	761 610
Executive and council		-	56 441	62 165	3 570	29 042	62 165	(33 123)	(0)	62 165
Mayor and Council			37 788	42 968	2 530	22 417	42 968	(20 551)	(0)	42 968
Municipal Manager			18 653	19 197	1 040	6 625	19 197	(12 572)	(0)	19 197
Budget and treasury office			123 356	447 054	3 918	88 691	447 054	(358 363)	(0)	447 054
Corporate services		-	255 177	252 391	8 937	146 851	252 391	(105 540)	(0)	252 391
Human Resources			14 034	10 275	1 655	4 881	10 275	(5 394)	(0)	10 275
Information Technology			9 903	9 303	362	1 939	9 303	(7 364)	(0)	9 303
Property Services			217 044	218 520	6 199	133 005	218 520	(85 515)	(0)	218 520
Other Admin			14 196	14 293	721	7 026	14 293	(7 267)	(0)	14 293
Community and public safety		-	93 038	108 634	16 395	76 133	108 634	(32 501)	(0)	108 634
Community and social services		-	16 678	17 947	1 096	8 966	17 947	(8 981)	(0)	17 947
Libraries and Archives			4 451	4 210	239	1 881	4 210	(2 329)	(0)	4 210
Museums & Art Galleries etc								-		
Community halls and Facilities			5 352	6 932	485	4 486	6 932	(2 446)	(0)	6 932
Cemeteries & Crematoriums								-		
Child Care								-		
Aged Care								-		
Other Community			2 597	2 602	162	960	2 602	(1 642)	(0)	2 602
Other Social			4 279	4 203	210	1 639	4 203	(2 564)	(0)	4 203
Sport and recreation			27 050	28 445	2 633	20 174	28 445	(8 271)	(0)	28 445
Public safety		-	42 947	56 319	12 375	44 017	56 319	(12 302)	(0)	56 319
Police								-		
Fire			16 216	21 824	1 219	15 705	21 824	(6 119)	(0)	21 824
Civil Defence								-		
Street Lighting								-		
Other			26 731	34 495	11 156	28 312	34 495	(6 183)	(0)	34 495
Housing			6 362	5 923	291	2 976	5 923	(2 947)	(0)	5 923
Health		-	-	-	-	-	-	-		-
Clinics								-		
Ambulance								-		
Other								-		
Economic and environmental services		-	79 553	105 919	1 796	42 700	105 919	(63 219)	(0)	105 919
Planning and development		-	24 799	47 168	1 204	10 004	47 168	(37 164)	(0)	47 168
Economic Development/Planning			6 541	6 501	155	1 536	6 501	(4 965)	(0)	6 501
Town Planning/Building enforcement			18 257	40 667	1 049	8 468	40 667	(32 199)	(0)	40 667
Licensing & Regulation								-		
Road transport		-	54 754	58 751	592	32 696	58 751	(26 055)	(0)	58 751
Roads			44 829	49 311		27 852	49 311	(21 459)	(0)	49 311
Public Buses								-		
Parking Garages								-		
Vehicle Licensing and Testing			3 454	3 482	147	1 025	3 482	(2 457)	(0)	3 482
Other			6 472	5 958	445	3 819	5 958	(2 139)	(0)	5 958
Environmental protection		-	-	-	-	-	-	-		-
Pollution Control								-		
Biodiversity & Landscape								-		
Other								-		

Trading services		–	542 801	610 892	46 939	408 029	610 892	(202 863)	(0)	610 892
Electricity		–	381 852	452 415	36 203	296 122	452 415	(156 293)	(0)	452 415
<i>Electricity Distribution</i>			381 852	452 415	36 203	296 122	452 415	(156 293)	(0)	452 415
<i>Electricity Generation</i>								–		
Water		–	120 341	117 908	8 051	86 516	117 908	(31 392)	(0)	117 908
<i>Water Distribution</i>			120 341	117 908	8 051	86 516	117 908	(31 392)	(0)	117 908
<i>Water Storage</i>								–		
Waste water management		–	–	–	–	–	–	–		–
<i>Sewerage</i>								–		
<i>Storm Water Management</i>								–		
<i>Public Toilets</i>								–		
Waste management		–	40 608	40 569	2 685	25 391	40 569	(15 178)	(0)	40 569
<i>Solid Waste</i>			40 608	40 569	2 685	25 391	40 569	(15 178)	(0)	40 569
Other		–	2 782	2 782	19	276	2 782	(2 506)	(0)	2 782
Air Transport								–		
Abattoirs								–		
Tourism			2 782	2 782	19	276	2 782	(2 506)	(0)	2 782
Forestry								–		
Markets								–		
Total Expenditure - Standard	3	–	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	(0)	1 589 837
Surplus/ (Deficit) for the year		–	618	617	49 494	16 398	617	15 781	0	617

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

check oprev balance	-	-	-	-	-	-	-
check opexp balance	-	-	-	-	-	-	-

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third

Vote 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 Vote	1									
Vote 1 - Legislative Authority		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	55	405	75	945	405	540	133.2%	405
Vote 4 - Financial Services		-	574 459	1 013 230	98 481	480 876	1 013 230	(532 355)	-52.5%	1 013 230
Vote 5 - Municipal Infrastructure		-	386 559	386 559	24 652	190 835	386 559	(195 724)	-50.6%	386 559
Vote 6 - Community Services		-	7	7	125	502	7	495	6901.1%	7
Vote 7 - Public Safety		-	3 349	3 349	78	1 086	3 349	(2 263)	-67.6%	3 349
Vote 8 - Parks, Sports & Recreation		-	1 586	1 586	44	779	1 586	(807)	-50.9%	1 586
Vote 9 - LED & Tourism		-	-	-	-	-	-	-		-
Vote 10 - Housing Spatial Development & Planning		-	1 410	1 410	68	496	1 410	(914)	-64.8%	1 410
Vote 11 - Water & Sanitation		-	66 000	66 000	6 905	56 794	66 000	(9 206)	-13.9%	66 000
Vote 12 - Water		-	120 341	117 908	638	75 808	117 908	(42 100)	-35.7%	117 908
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 334)	-49.2%	1 590 454
Expenditure by Vote	1									
Vote 1 - Legislative Authority		-	37 788	42 968	2 530	22 417	42 968	(20 551)	-47.8%	42 968
Vote 2 - Office of the Municipal Manager		-	28 557	28 500	1 402	8 564	28 500	(19 936)	-70.0%	28 500
Vote 3 - Corporate Services		-	33 582	31 501	2 861	16 394	31 501	(15 106)	-48.0%	31 501
Vote 4 - Financial Services		-	340 400	665 574	10 117	221 696	665 574	(443 878)	-66.7%	665 574
Vote 5 - Municipal Infrastructure		-	432 386	502 422	39 480	326 355	502 422	(176 067)	-35.0%	502 422
Vote 6 - Community Services		-	11 326	11 016	611	4 481	11 016	(6 535)	-59.3%	11 016
Vote 7 - Public Safety		-	87 776	105 630	12 375	71 869	105 630	(33 761)	-32.0%	105 630
Vote 8 - Parks, Sports & Recreation		-	27 050	28 445	2 633	20 174	28 445	(8 270)	-29.1%	28 445
Vote 9 - LED & Tourism		-	9 323	9 283	174	1 812	9 283	(7 471)	-80.5%	9 283
Vote 10 - Housing Spatial Development & Planning		-	24 619	46 590	1 340	11 444	46 590	(35 146)	-75.4%	46 590
Vote 11 - Water & Sanitation		-	-	-	-	-	-	-		-
Vote 12 - Water		-	120 341	117 908	8 051	86 516	117 908	(31 392)	-26.6%	117 908
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	-50.2%	1 589 837
Surplus/ (Deficit) for the year	2	-	618	618	49 495	16 398	618	15 781	2554.7%	618

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Vote 15 -		-	-	-	-	-	-	-		-
15.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Revenue by Vote	2	-	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 334)	-49%	1 590 454
Expenditure by Vote	1									
Vote 1 - Legislative Authority		-	37 788	42 968	2 530	22 417	42 968	(20 551)	-48%	42 968
1.1 - Office of the Major			4 746	10 146	494	3 972	10 146	(6 174)	-61%	10 146
1.2 - Office of the Speaker			3 607	3 241	314	1 514	3 241	(1 727)	-53%	3 241
1.3 - Council General			20 908	21 059	1 223	12 057	21 059	(9 002)	-43%	21 059
1.4 - Whippery Office			576	381	47	243	381	(139)	-36%	381
1.5 - Gender Equality & Disability			1 826	1 209	-	3	1 209	(1 206)	-100%	1 209
1.6 - Speaker			620	937	72	630	937	(307)	-33%	937
1.7 - Mayoral committee			4 798	4 808	298	3 277	4 808	(1 531)	-32%	4 808
1.8 - Executive Major			707	1 187	80	722	1 187	(464)	-39%	1 187
								-		
								-		
Vote 2 - Office of the Municipal Manager		-	28 557	28 500	1 402	8 564	28 500	(19 936)	-70%	28 500
2.1 - Municipal Manager Administration			6 854	7 454	458	3 756	7 454	(3 698)	-50%	7 454
2.2 - Information Technology			9 903	9 303	362	1 939	9 303	(7 364)	-79%	9 303
2.3 - Internal Audit			4 629	4 629	262	1 283	4 629	(3 347)	-72%	4 629
2.4 - Communications			1 453	1 433	57	439	1 433	(995)	-69%	1 433
2.5 - Risk Management			2 084	2 063			2 063	(2 063)	-100%	2 063
2.6 - Security			2 564	2 168	3	79	2 168	(2 089)	-96%	2 168
2.7 - Municipal Manager			1 069	1 449	260	1 069	1 449	(380)	-26%	1 449
								-		
								-		
								-		
Vote 3 - Corporate Services		-	33 582	31 501	2 861	16 394	31 501	(15 106)	-48%	31 501
3.1 - Corporate Administration			13 448	13 565	666	6 496	13 565	(7 069)	-52%	13 565
3.2 - Human Resources			14 034	10 275	1 655	4 881	10 275	(5 394)	-52%	10 275
3.3 - Offices & Townhalls			5 352	6 932	485	4 486	6 932	(2 446)	-35%	6 932
3.4 - Director Corporate			748	728	55	530	728	(198)	-27%	728
								-		
								-		
								-		
								-		
								-		
Vote 4 - Financial Services		-	340 400	665 574	10 117	221 696	665 574	(443 878)	-67%	665 574
4.1 - Budget & Reporting			4 134	5 634	319	2 861	5 634	(2 773)	-49%	5 634
4.2 - Management			10 209	65 699	688	43 540	65 699	(22 159)	-34%	65 699
4.3 - Financial Accounting			97 527	364 390	2 115	35 887	364 390	(328 503)	-90%	364 390
4.4 - Income			199 074	196 605	4 975	95 124	196 605	(101 481)	-52%	196 605
4.5 - Expenditure			9 093	8 737	717	5 315	8 737	(3 422)	-39%	8 737
4.6 - Revenue Management			17 970	21 915	1 224	37 881	21 915	15 966	73%	21 915
4.7 - Finance Interns			1 500	1 500	79	608	1 500	(892)	-59%	1 500
4.8 - Chief Financial Officer			893	1 095	-	480	1 095	(615)	-56%	1 095
								-		
								-		
Vote 5 - Municipal Infrastructure		-	432 386	502 422	39 480	326 355	502 422	(176 067)	-35%	502 422
5.1 - Vihicle/ Workshop Maintenance			3 454	3 482	147	1 026	3 482	(2 456)	-71%	3 482
5.2 - Electricity			381 852	452 415	36 204	296 123	452 415	(156 292)	-35%	452 415
5.3 - Adminstration			5 547	4 871	303	3 029	4 871	(1 842)	-38%	4 871
5.4 - Maluti Water								-		
5.5 - PMU								-		
5.6 - Director Municipal Infrastructure			925	1 087	142	790	1 087	(297)	-27%	1 087
5.7 - Refuse Removal & Dumping Site			40 608	40 568	2 685	25 388	40 568	(15 180)	-37%	40 568
								-		
								-		
								-		
Vote 6 - Community Services		-	11 326	11 016	611	4 481	11 016	(6 535)	-59%	11 016
6.1 - Administration			1 833	1 763	18	177	1 763	(1 586)	-90%	1 763
6.2 - Social Services			4 279	4 203	210	1 639	4 203	(2 564)	-61%	4 203
6.3 - Libraries			4 451	4 210	239	1 881	4 210	(2 329)	-55%	4 210
6.4 - Cemetries								-		
6.5 - Director Community			764	839	144	783	839	(56)	-7%	839
								-		
								-		
								-		
								-		
								-		
Vote 7 - Public Safety		-	87 776	105 630	12 375	71 869	105 630	(33 761)	-32%	105 630
7.1 - Disaster Management			987	987	-	-	987	(987)	-100%	987

[illegible]

Vote 15 - 15.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
			-	-	-	-	-	-		-
Total Expenditure by Vote	2									
Surplus/ (Deficit) for the year	2	-	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	(0)	1 589 837
		-	618	618	49 495	16 398	618	15 781	0	618

References

- 1. Insert 'Vote'; e.g. Department, if different to standard structure
- 2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
- 3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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			204 309	204 309	11 753	111 313	204 309	(92 996)	-46%	204 309
Property rates - penalties & collection charges								-		
Service charges - electricity revenue			366 000	366 000	20 997	173 464	366 000	(192 536)	-53%	366 000
Service charges - water revenue			45 850	45 850	4 384	36 421	45 850	(9 429)	-21%	45 850
Service charges - sanitation revenue			20 150	20 150	2 522	20 380	20 150	230	1%	20 150
Service charges - refuse revenue			19 266	19 266	1 783	15 072	19 266	(4 194)	-22%	19 266
Service charges - other			42 618	40 185	1 889	25 522	40 185	(14 663)	-36%	40 185
Rental of facilities and equipment			1 200	1 550	101	808	1 550	(742)	-48%	1 550
Interest earned - external investments			2 424	2 424	94	1 208	2 424	(1 215)	-50%	2 424
Interest earned - outstanding debtors			17 127	17 127	1 979	16 907	17 127	(220)	-1%	17 127
Dividends received								-		
Fines			3 051	3 051	50	776	3 051	(2 275)	-75%	3 051
Licences and permits								-		
Agency services								-		
Transfers recognised - operational			425 760	425 760	85 157	400 183	425 760	(25 577)	-6%	425 760
Other revenue			6 011	444 783	358	6 065	444 783	(438 718)	-99%	444 783
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 335)	-49%	1 590 454
Expenditure By Type										
Employee related costs			275 100	289 995	21 910	188 066	289 995	(101 929)	-35%	289 995
Remuneration of councillors			24 074	23 089	1 609	13 729	23 089	(9 360)	-41%	23 089
Debt impairment			66 594	66 594	-	-	66 594	(66 594)	-100%	66 594
Depreciation & asset impairment			49 000	300 000	-	-	300 000	(300 000)	-100%	300 000
Finance charges			16 000	16 000	238	4 604	16 000	(11 396)	-71%	16 000
Bulk purchases			310 920	307 064	30 089	225 227	307 064	(81 837)	-27%	307 064
Other materials								-		
Contracted services			74 785	104 435	4 725	78 376	104 435	(26 059)	-25%	104 435
Transfers and grants			77 723	77 723	638	52 176	77 723	(25 548)	-33%	77 723
Other expenditure			258 952	404 936	22 364	229 544	404 936	(175 392)	-43%	404 936
Loss on disposal of PPE								-		
Total Expenditure		-	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	-50%	1 589 837
Surplus/(Deficit)		-	618	618	49 495	16 398	618	15 780	0	618
Transfers recognised - capital			394 024	418 068	25 837	180 218	418 068	(237 850)	(0)	418 068
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	394 641	418 686	75 332	196 616	418 686			418 686
Taxation								-		
Surplus/(Deficit) after taxation		-	394 641	418 686	75 332	196 616	418 686			418 686
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	394 641	418 686	75 332	196 616	418 686			418 686
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	394 641	418 686	75 332	196 616	418 686			418 686

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capital transfers and contributions	1 547 789	2 008 522	156 906	988 338	2 008 522	2 008 522
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FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - Q3 Third Quarter

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Legislative Authority		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Financial Services		-	-	-	-	-	-	-		-
Vote 5 - Municipal Infrastructure		-	207 842	217 342	15 845	114 113	217 342	(103 229)	-47%	217 342
Vote 6 - Community Services		-	-	-	-	-	-	-		-
Vote 7 - Public Safety		-	-	-	-	-	-	-		-
Vote 8 - Parks, Sports & Recreation		-	-	-	-	-	-	-		-
Vote 9 - LED & Tourism		-	-	-	-	-	-	-		-
Vote 10 - Housing Spatial Development & Planning		-	-	-	-	-	-	-		-
Vote 11 - Water & Sanitation		-	-	-	-	-	-	-		-
Vote 12 - Water		-	44 620	63 620	2 170	44 273	63 620	(19 347)	-30%	63 620
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	252 462	280 962	18 015	158 386	280 962	(122 576)	-44%	280 962
Single Year expenditure appropriation	2									
Vote 1 - Legislative Authority		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Financial Services		-	-	-	-	-	-	-		-
Vote 5 - Municipal Infrastructure		-	108 562	110 606	4 029	14 652	110 606	(95 954)	-87%	110 606
Vote 6 - Community Services		-	-	-	-	-	-	-		-
Vote 7 - Public Safety		-	-	-	-	-	-	-		-
Vote 8 - Parks, Sports & Recreation		-	-	-	-	-	-	-		-
Vote 9 - LED & Tourism		-	-	-	-	-	-	-		-
Vote 10 - Housing Spatial Development & Planning		-	23 000	23 000	3 794	6 180	23 000	(16 820)	-73%	23 000
Vote 11 - Water & Sanitation		-	-	-	-	-	-	-		-
Vote 12 - Water		-	10 000	3 500	-	1 000	3 500	(2 500)	-71%	3 500
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	141 562	137 106	7 822	21 832	137 106	(115 274)	-84%	137 106
Total Capital Expenditure		-	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Capital Expenditure - Standard Classification										
Governance and administration		-	-	-	-	-	-	-		-
Executive and council								-		
Budget and treasury office								-		
Corporate services								-		
Community and public safety		-	36 953	28 733	622	8 856	28 733	(19 877)	-69%	28 733
Community and social services			9 000	2 500			2 500	(2 500)	-100%	2 500
Sport and recreation			27 953	26 233	622	8 856	26 233	(17 377)	-66%	26 233
Public safety								-		
Housing								-		
Health								-		
Economic and environmental services		-	82 105	80 509	7 396	34 477	80 509	(46 032)	-57%	80 509
Planning and development			23 000	23 000	3 794	6 180	23 000	(16 820)	-73%	23 000
Road transport			59 105	57 509	3 602	28 297	57 509	(29 212)	-51%	57 509
Environmental protection								-		
Trading services		-	169 404	198 860	13 385	117 677	198 860	(81 183)	-41%	198 860
Electricity			21 000	15 557		8 265	15 557	(7 292)	-47%	15 557
Water			89 320	101 273	2 170	62 864	101 273	(38 409)	-38%	101 273
Waste water management			20 000	12 000			12 000	(12 000)	-100%	12 000
Waste management			39 084	70 031	11 215	46 548	70 031	(23 482)	-34%	70 031
Other			105 562	109 966	4 435	19 208	109 966	(90 758)	-83%	109 966
Total Capital Expenditure - Standard Classification	3	-	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Funded by:										
National Government			273 524	297 568	18 015	167 082	297 568	(130 486)	-44%	297 568
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	273 524	297 568	18 015	167 082	297 568	(130 486)	-44%	297 568
Public contributions & donations	5							-		
Borrowing	6		98 000	98 000	3 795	6 188	98 000	(91 812)	-94%	98 000
Internally generated funds			22 500	22 500	4 027	6 948	22 500	(15 552)	-69%	22 500
Total Capital Funding		-	394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

Quarter

[illegible]

13.1 - [Name of sub-vote]										
Vote 14 - 14.1 - [Name of sub-vote]		-	-	-	-	-	-			-
Vote 15 - 15.1 - [Name of sub-vote]										
Total single-year capital expenditure		-	141 562	137 106	7 822	21 832	137 106	(115 274)	(0)	137 106
Total Capital Expenditure		-	394 024	418 068	25 837	180 218	418 068	(237 850)	(0)	418 068

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash					34 776	–
Call investment deposits			69 624	69 624	–	69 624
Consumer debtors			674 366	674 366	1 518	674 366
Other debtors			72 336	72 336	(8 970)	72 336
Current portion of long-term receivables			126 943	126 943	19 729	126 943
Inventory			2 195	2 195	(389)	2 195
Total current assets		–	945 464	945 464	46 663	945 464
Non current assets						
Long-term receivables					40	
Investments						
Investment property			105 828	105 828		105 828
Investments in Associate						
Property, plant and equipment			126 528	126 528		126 528
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		–	232 356	232 356	40	232 356
TOTAL ASSETS		–	1 177 820	1 177 820	46 703	1 177 820
LIABILITIES						
Current liabilities						
Bank overdraft					–	
Borrowing			61 000	61 000	28 220	61 000
Consumer deposits			15 624	15 624	168	15 624
Trade and other payables			115 867	115 867	(41 426)	115 867
Provisions						
Total current liabilities		–	192 491	192 491	(13 039)	192 491
Non current liabilities						
Borrowing			14 882	14 882	(30 140)	14 882
Provisions			1 700	1 700		1 700
Total non current liabilities		–	16 582	16 582	(30 140)	16 582
TOTAL LIABILITIES		–	209 073	209 073	(43 178)	209 073
NET ASSETS	2	–	968 747	968 747	89 881	968 747
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			922 347	922 347	89 881	922 347
Reserves			46 400	46 400		46 400
TOTAL COMMUNITY WEALTH/EQUITY	2	–	968 747	968 747	89 881	968 747

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

FS194 Maluti-a-Phofung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - Q3 Third 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other			708 454	708 454	77 887	538 341	708 454	(170 114)	-24%	708 454
Government - operating			425 760	425 760	85 157	400 183	425 760	(25 577)	-6%	425 760
Government - capital			273 524	297 568	76 725	280 335	297 568	(17 233)	-6%	297 568
Interest			19 551	19 551	78	18 149	19 551	(1 401)	-7%	19 551
Dividends								-		
Payments										
Suppliers and employees			(1 059 424)	(1 496 114)	(213 603)	(1 317 172)	(1 496 114)	(178 942)	12%	(1 496 114)
Finance charges			(16 000)	(16 000)	(22)	(898)	(16 000)	(15 102)	94%	(16 000)
Transfers and Grants			(77 723)	(77 723)	(638)	(58 931)	(77 723)	(18 793)	24%	(77 723)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	274 141	(138 504)	25 583	(139 993)	(138 504)	(1 488)	1%	(138 504)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			1 963	1 963			1 963	(1 963)	-100%	1 963
Decrease (Increase) in non-current debtors			(6 985)	(6 985)			(6 985)	6 985	-100%	(6 985)
Decrease (increase) other non-current receivables			178	178			178	(178)	-100%	178
Decrease (increase) in non-current investments			23 895	23 895			23 895	(23 895)	-100%	23 895
Payments										
Capital assets								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	19 051	19 051	-	-	19 051	19 051	100%	19 051
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			(20 000)	(20 000)			(20 000)	20 000	-100%	(20 000)
Borrowing long term/refinancing			(174 000)	(98 000)			(98 000)	98 000	-100%	(98 000)
Increase (decrease) in consumer deposits			3 785	3 785			3 785	(3 785)	-100%	3 785
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(190 215)	(114 215)	-	-	(114 215)	(114 215)	100%	(114 215)
NET INCREASE/ (DECREASE) IN CASH HELD		-	102 977	(233 668)	25 583	(139 993)	(233 668)			(233 668)
Cash/cash equivalents at beginning:			13 356	13 356			13 356			-
Cash/cash equivalents at month/year end:		-	116 333	(220 312)		(139 993)	(220 312)			(233 668)

FS194 Maluti-a-Phofung - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	<u>Revenue By Source</u>			
2				
	<u>Expenditure By Type</u>			
3				
	<u>Capital Expenditure</u>			
4				
	<u>Financial Position</u>			
5				
	<u>Cash Flow</u>			
6				
	<u>Measureable performance</u>			
7				
	<u>Municipal Entities</u>			

References

- 1. Revenue for each source, vote and standard classification
- 2. Expenditure for each type, vote and standard classification
- 3. Capital expenditure for each vote and standard classification
- 4. Explain any material variances between the annual budget and the expected financial position based on current trends
- 5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
- 6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

FS194 Maluti-a-Phofung - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	5.6%	19.9%	0.6%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	24.9%	23.4%	3.4%	23.4%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	19.8%	19.8%	-48.2%	19.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	32.1%	32.1%	0.0%	32.1%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	491.2%	491.2%	-357.9%	491.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	36.2%	36.2%	-266.7%	36.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	75.7%	54.9%	1.5%	54.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			98.0%		98.0%	98.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2		10.0%		25.2%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2		10.0%		79.7%	10.0%
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	23.8%	18.2%	23.3%	18.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	11.1%	0.0%	8.5%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	5.6%	19.9%	0.6%	2.5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)			90.0%		28.5%	90.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			25.0%		141.2%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			80.0%		51.5%	80.0%

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations				
Borrowing		14 882	14 882	(30 140)
Total Assets		1 177 820	1 177 820	46 703
Employee related costs		275 100	289 995	188 066
Repairs & Maintenance		127 530		69 065
Interest (finance charges)		16 000	16 000	4 604
Principal paid				
Depreciation		49 000	300 000	23 089
Operating expenditure		1 153 148	1 589 837	791 722
Total Capital Expenditure		394 024	418 068	180 218
Borrowed funding for capital		98 000	98 000	6 188
Debt		191 749	191 749	(43 346)
Equity		968 747	968 747	89 881
Reserves		46 400	46 400	
Borrowing		14 882	14 882	(30 140)
Current assets		945 464	945 464	46 663
Current liabilities		192 491	192 491	(13 039)
Monetary assets		69 624	69 624	34 776
Total Revenue (excluding capital transfers and contributions)		1 153 765	1 590 454	808 120
Transfers recognised - operational		425 760	425 760	400 183
Transfers recognised - capital		394 024	418 068	180 218
Debt service payments		19 551	19 551	(898)
Outstanding debtors (receivables)		873 645	873 645	12 316
Annual services revenue		493 884	491 451	270 859
Cash + investments	Including LT investments	69 624	69 624	34 776
Fixed operational expend. (monthly)		495 242		332 347
Longstanding debtors outstanding				40
Longstanding debtors recovered				
Attorney collections				

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2013/14										>90 days
		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	Bad Debts	
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	18 932	8 588	163 046						190 566		-
Electricity	1300	21 377	6 995	52 614						80 986		-
Water	1400	11 590	4 226	154 282						170 098		-
Sewerage / Sanitation	1500	4 654	1 944	67 713						74 311		-
Refuse Removal	1600	3 349	1 466	79 900						84 715		-
Housing (Rental Revenue)	1700									-		-
Other	1900	498	162	70 310						70 970		-
Total By Revenue Source	2000	60 400	23 381	587 865	-	-	-	-	-	671 646	-	-
2012/13 - totals only										-		-
Debtors Age Analysis By Customer Category												
Government	2200	21 124	10 682	165 779						197 585		
Business	2300	12 191	1 707	41 842						55 740		
Households	2400	22 348	8 872	293 600						324 819		
Other	2500	4 738	2 120	86 644						93 502		
Total By Customer Category	2600	60 400	23 381	587 865	-	-	-	-	-	671 646	-	

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Revenue Source must reconcile with Total by Customer Group

- - - - - - - - - -

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	30 089								30 089	
Bulk Water	0200	-								-	
PAYE deductions	0300	1 907								1 907	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	2 534								2 534	
Loan repayments	0600	-								-	
Trade Creditors	0700	4 725								4 725	
Auditor General	0800	-								-	
Other	0900	-								-	
Total By Customer Type	2600	39 256	-	-	-	-	-	-	-	39 256	-

Notes

Material increases in value of creditors' categories compared to previous month to be explained

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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
		Yrs/Months							
R thousands									
Municipality									
				N/A			212		212
				07-01-2011			-		-
				07-01-2008			-		-
							1 730	6	1 736
							99	100 000	100 099
							-		-
							68	0	69
Municipality sub-total					-		2 109	100 006	102 115
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		2 109	100 006	102 115

References

1. Yield is calculated as the annualised equivalent
2. Total market value must reconcile with the total of investments on the 'Financial Position statement'

FS194 Maluti-a-Phofung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	348 037	348 037	84 519	348 007	348 037	–		348 037
Finance Management			1 500	1 500		1 500	1 500	–		1 500
Municipal Systems Improvement			800	800		800	800			800
Local Government Equitable Share			338 076	338 076	84 519	338 046	338 076			338 076
Water Services Operating Subsidy			7 661	7 661		7 661	7 661			7 661
	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
	4							–		
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	348 037	348 037	84 519	348 007	348 037	–		348 037
Capital Transfers and Grants										
National Government:		–	273 524	297 568	77 725	281 335	297 568	(16 233)	-5.5%	297 568
Municipal Infrastructure Grant (MIG)			207 842	207 842	67 348	207 842	207 842	0	0.0%	207 842
Regional Bulk Infrastructure			44 620	63 620	9 377	47 387	63 620	(16 233)	-25.5%	63 620
								–		
								–		
Others (DWA,DoE,EPWPIG)			21 062	26 106	1 000	26 106	26 106	–		26 106
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	273 524	297 568	77 725	281 335	297 568	(16 233)	-5.5%	297 568
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	621 561	645 605	162 244	629 342	645 605	(16 233)	-2.5%	645 605

References

- 1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- 2. Grant expenditure must be separately listed for each grant received
- 3. Replacement of RSC levies
- 4. Housing subsidies for housing where ownership transferred
- 5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

FS194 Maluti-a-Phofung - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - Q3 Third 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	348 037	348 037	718	7 198	348 037	(340 839)	-97.9%	348 037
Finance Management			1 500	1 500	79	608	1 500	(892)	-59.5%	1 500
Municipal Systems Improvement			800	800		845	800	45	5.6%	800
Local Government Equitable Share			338 076	338 076			338 076	(338 076)	-100.0%	338 076
Water Services Operating Subsidy			7 661	7 661	638	5 746	7 661	(1 915)	-25.0%	7 661
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	348 037	348 037	718	7 198	348 037	(340 839)	-97.9%	348 037
Capital expenditure of Transfers and Grants										
National Government:		–	273 524	297 568	18 015	155 466	297 568	(142 102)	-47.8%	297 568
Municipal Infrastructure Grant (MIG)			207 842	207 842	15 845	95 232	207 842	(112 610)	-54.2%	207 842
Regional Bulk Infrastructure			44 620	63 620	2 170	44 273	63 620	(19 347)	-30.4%	63 620
								–		
								–		
								–		
Others (DWA,DoE,EPWPIG)			21 062	26 106		15 961	26 106	(10 145)	-38.9%	26 106
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	273 524	297 568	18 015	155 466	297 568	(142 102)	-47.8%	297 568
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	621 561	645 605	18 732	162 664	645 605	(482 940)	-74.8%	645 605

References

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - counillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			6 178	7 384	703	6 099	7 384	(1 285)	-17%	7 384
Pension and UIF Contributions			1 496	1 716	141	1 252	1 716	(464)	-27%	1 716
Medical Aid Contributions			1 261	469	20	213	469	(256)	-55%	469
Motor Vehicle Allowance			4 243	3 193	241	2 151	3 193	(1 042)	-33%	3 193
Cellphone Allowance			923	937	81	699	937	(238)	-25%	937
Housing Allowances								-		
Other benefits and allowances			9 972	9 390	423	3 315	9 390	(6 075)	-65%	9 390
Sub Total - Councillors		-	24 074	23 089	1 609	13 729	23 089	(9 360)	-41%	23 089
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 231	4 764	738	4 219	4 764	(545)	-11%	4 764
Pension and UIF Contributions			315	552	53	401	552	(151)	-27%	552
Medical Aid Contributions			176	193	12	112	193	(81)	-42%	193
Overtime								-		
Performance Bonus			220					-		
Motor Vehicle Allowance			1 107	1 544	144	1 098	1 544	(446)	-29%	1 544
Cellphone Allowance			138	150	13	108	150	(42)	-28%	150
Housing Allowances								-		
Other benefits and allowances			22	432	2	38	432	(394)	-91%	432
Payments in lieu of leave								-		
Long service awards			195	225			225	(225)	-100%	225
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		-	6 403	7 859	961	5 975	7 859	(1 884)	-24%	7 859
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			136 799	142 930	10 604	93 147	142 930	(49 783)	-35%	142 930
Pension and UIF Contributions			20 848	21 951	1 690	14 823	21 951	(7 128)	-32%	21 951
Medical Aid Contributions			6 881	7 668	580	4 677	7 668	(2 991)	-39%	7 668
Overtime			6 745	10 626	938	8 281	10 626	(2 344)	-22%	10 626
Performance Bonus			9 371	12 431	1 052	8 132	12 431	(4 299)	-35%	12 431
Motor Vehicle Allowance			3 629	4 420	406	2 670	4 420	(1 749)	-40%	4 420
Cellphone Allowance			872	860	37	236	860	(624)	-73%	860
Housing Allowances			3 422	2 060	50	444	2 060	(1 616)	-78%	2 060
Other benefits and allowances			2 503	1 072	315	2 729	1 072	1 657	154%	1 072
Payments in lieu of leave								-		
Long service awards			4 425	3 495	99	512	3 495	(2 982)	-85%	3 495
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		-	195 497	207 513	15 769	135 653	207 513	(71 860)	-35%	207 513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	225 973	238 461	18 339	155 358	238 461	(83 103)	-35%	238 461
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!

Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances			240	240		60	240	(180)	-75%	240
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	240	240	-	60	240	(180)	-75%	240
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			3 333	3 433	295	2 450	3 433	(983)	-29%	3 433
Pension and UIF Contributions			211	511	50	389	511	(121)	-24%	511
Medical Aid Contributions			105	105	12	101	105	(4)	-4%	105
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance			717	1 217	71	730	1 217	(488)	-40%	1 217
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances			851	851	37	398	851	(453)	-53%	851
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Entities	2	-	5 216	6 116	465	4 067	6 116	(2 049)	-34%	6 116
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			47 055	47 155	2 847	25 382	47 155	(21 774)	-46%	47 155
Pension and UIF Contributions			7 010	7 010	479	4 231	7 010	(2 780)	-40%	7 010
Medical Aid Contributions			2 773	2 773	246	2 086	2 773	(687)	-25%	2 773
Overtime			3 655	4 078	476	4 405	4 078	327	8%	4 078
Performance Bonus								-		
Motor Vehicle Allowance			2 680	2 680	134	2 346	2 680	(334)	-12%	2 680
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances			4 570	4 570	533	3 861	4 570	(710)	-16%	4 570
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	67 744	68 267	4 715	42 310	68 267	(25 957)	-38%	68 267
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities		-	73 200	74 623	5 180	46 437	74 623	(28 186)	-38%	74 623
TOTAL SALARY, ALLOWANCES & BENEFITS		-	299 173	313 084	23 519	201 795	313 084	(111 289)	-36%	313 084
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	274 860	289 755	21 910	188 005	289 755	(101 749)	-35%	289 755

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. B/A, C/A, D/A

Column Definitions:

- A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited
- B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

FS194 Maluti-a-Phofung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		1 515	6 422	1 272	24 437	5 326	1 239	26 570	36 738	1 184	4 670	4 670	90 267	204 309	214 424	225 046
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - electricity revenue		15 457	18 207	10 411	10 783	13 844	7 625	13 381	9 148	8 434	34 758	36 000	187 954	366 000	384 300	403 515
Service charges - water revenue		4 090	2 825	1 144	2 640	2 695	1 318	2 287	1 749	1 301	3 959	3 987	17 854	45 850	48 143	50 550
Service charges - sanitation revenue		4 669	1 197	685	1 101	1 099	645	1 158	909	589	1 009	1 568	5 523	20 150	21 158	22 215
Service charges - refuse		467	589	451	577	630	484	614	584	473	1 636	1 606	11 157	19 266	20 229	21 241
Service charges - other		2 180	4 022	1 829	3 741	3 794	1 963	3 445	2 658	1 889	2 459	2 487	9 717	40 185	56 042	68 168
Rental of facilities and equipment		56	83	29	25	105	322	24	63	101	60	51	630	1 550	1 260	1 323
Interest earned - external investments		81	267	368	191	57	50	45	55	94	29	84	1 102	2 424	2 745	3 082
Interest earned - outstanding debtors		1 748	1 812	1 845	1 868	1 866	1 900	1 918	1 972	1 979	1 538	844	(2 163)	17 127	17 983	18 883
Dividends received													–		–	–
Fines		189	109	93	36	121	47	40	91	50	471	138	1 666	3 051	3 204	3 364
Licences and permits													–		–	–
Agency services													–		–	–
Transfer receipts - operating		144 918	6 999	6 477	15 507	119 139	6 477	638	14 870	85 157	6 477	6 477	12 623	425 760	448 054	474 995
Other revenue		61 769	66 435	86 517	6 134	5 561	4 063	5 852	77 670	61 872	258	200	68 453	444 783	6 211	6 422
Cash Receipts by Source		237 140	108 966	111 120	67 038	154 237	26 133	55 974	146 508	163 123	57 324	58 112	404 781	1 590 454	1 223 753	1 298 803
Other Cash Flows by Source													–			
Transfer receipts - capital		85 875	5 104	8 061	–	87 955	4 500	2 275	9 840	76 725	4 958	–	15 275	300 568	266 848	283 610
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													20 000	20 000		
Borrowing long term/refinancing													98 000	98 000		
Increase in consumer deposits													–			
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		323 015	114 070	119 181	67 038	242 191	30 633	58 249	156 348	239 847	62 282	58 112	538 056	2 009 022	1 490 601	1 582 413
Cash Payments by Type													–			
Employee related costs		18 718	22 496	14 713	20 577	20 754	21 266	21 277	21 288	16 730	20 513	20 325	56 443	275 100	284 315	312 473
Remuneration of councillors		1 457	1 457	1 457	1 457	1 466	1 609	1 609	1 608	1 609	1 839	2 006	6 499	24 074	14 119	15 374
Interest paid		–	263	262	234	–	2 610	266	496	–	–	–	11 868	16 000	16 800	17 640
Bulk purchases - Electricity		15 080	30 159	10 131	24 123	23 752	58 998	10 965	21 930	30 089	24 050	25 000	25 723	300 000	315 000	330 750
Bulk purchases - Water & Sewer													10 920	10 920	11 755	12 343
Other materials													–			
Contracted services		7 832	3 130	11 257	14 176	22 933	5 011	4 626	4 685	4 725	3 066	3 565	(10 223)	74 785	78 524	82 450
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other		–	6 199	6 477	12 954	6 477	6 477	638	12 315	638	6 477	6 477	12 594	77 723	78 565	80 244
General expenses		287 973	37 480	37 992	16 401	54 652	4 130	1 199	47 432	134 635	14 898	15 888	(278 133)	374 546	411 147	435 636
Cash Payments by Type		331 060	101 185	82 289	89 922	130 034	100 102	40 580	109 754	188 427	70 843	73 261	(164 309)	1 153 148	1 210 226	1 286 910
Other Cash Flows/Payments by Type																
Capital assets		14 821	20 809	6 562	22 802	29 641	20 037	9 754	29 955	25 837	31 741	20 000	88 109	320 068	266 848	283 610
Repayment of borrowing													98 000	98 000		
Other Cash Flows/Payments													–			
Total Cash Payments by Type		345 881	121 993	88 851	112 724	159 674	120 138	50 334	139 709	214 264	102 584	93 261	21 800	1 571 216	1 477 074	1 570 520
NET INCREASE/(DECREASE) IN CASH HELD		(22 866)	(7 923)	30 330	(45 687)	82 517	(89 505)	7 915	16 638	25 583	(40 302)	(35 150)	516 257	437 806	13 527	11 893
Cash/cash equivalents at the month/year beginning:			(22 866)	(30 790)	(460)	(46 146)	36 371	(53 135)	(45 220)	(28 582)	(2 999)	(43 301)	(78 450)	–	437 806	451 334
Cash/cash equivalents at the month/year end:		(22 866)	(30 790)	(460)	(46 146)	36 371	(53 135)	(45 220)	(28 582)	(2 999)	(43 301)	(78 450)	437 806	437 806	451 334	463 226

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

82 289	89 922	130 034	100 102	40 580	109 754	188 427	70 843		(164 309)	1 153 148	1 210 226
30 330	(45 687)	82 517	(89 505)	7 915	16 638	25 583	(40 302)	(35 150)	516 257	437 806	13 527

FS194 Maluti-a-Phofung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - Q3 Third Q

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates			204 309	204 309	11 753	111 313	204 309	(92 996)	-46%	204 309
Property rates - penalties & collection charges								-		
Service charges - electricity revenue			366 000	366 000	20 997	173 464	366 000	(192 536)	-53%	366 000
Service charges - water revenue			45 850	45 850	4 384	36 421	45 850	(9 429)	-21%	45 850
Service charges - sanitation revenue			20 150	20 150	2 522	20 380	20 150	230	1%	20 150
Service charges - refuse revenue			19 266	19 266	1 783	15 072	19 266	(4 194)	-22%	19 266
Service charges - other			42 618	40 185	1 889	25 522	40 185	(14 663)	-36%	40 185
Rental of facilities and equipment			1 200	1 550	101	808	1 550	(742)	-48%	1 550
Interest earned - external investments			2 424	2 424	94	1 208	2 424	(1 215)	-50%	2 424
Interest earned - outstanding debtors			17 127	17 127	1 979	16 907	17 127	(220)	-1%	17 127
Dividends received								-		
Fines			3 051	3 051	50	776	3 051	(2 275)	-75%	3 051
Licences and permits								-		
Agency services								-		
Transfers recognised - operational			425 760	425 760	85 157	400 183	425 760	(25 577)	-6%	425 760
Other revenue			6 011	444 783	358	6 065	444 783	(438 718)	-99%	444 783
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	1 153 765	1 590 454	131 068	808 120	1 590 454	(782 335)	-49%	1 590 454
Expenditure By Type										
Employee related costs			275 100	289 995	21 910	188 066	289 995	(101 929)	-35%	289 995
Remuneration of councillors			24 074	23 089	1 609	13 729	23 089	(9 360)	-41%	23 089
Debt impairment			66 594	66 594	-	-	66 594	(66 594)	-100%	66 594
Depreciation & asset impairment			49 000	300 000	-	-	300 000	(300 000)	-100%	300 000
Finance charges			16 000	16 000	238	4 604	16 000	(11 396)	-71%	16 000
Bulk purchases			310 920	307 064	30 089	225 227	307 064	(81 837)	-27%	307 064
Other materials								-		
Contracted services			74 785	104 435	4 725	78 376	104 435	(26 059)	-25%	104 435
Transfers and grants			77 723	77 723	638	52 176	77 723	(25 548)	-33%	77 723
Other expenditure			258 952	404 936	22 364	229 544	404 936	(175 392)	-43%	404 936
Loss on disposal of PPE								-		
Total Expenditure		-	1 153 148	1 589 837	81 574	791 722	1 589 837	(798 115)	-50%	1 589 837
Surplus/(Deficit)		-	618	618	49 495	16 398	618	15 780	2555%	618
Transfers recognised - capital			394 024	418 068	25 837	180 218	418 068	(237 850)	-57%	418 068
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	394 641	418 686	75 332	196 616	418 686	(222 070)	-53%	418 686
Taxation								-		
Surplus/(Deficit) after taxation		-	394 641	418 686	75 332	196 616	418 686	(222 070)	-53%	418 686

References

1. Votes (consolidated) are revenue sources and expenditure type

FS194 Maluti-a-Phofung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - Q3 Third 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 Municipal Entity										
Insert name of municipal entity			120 341	117 908	638	52 176	117 908	(65 732)	-56%	117 908
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	120 341	117 908	638	52 176	117 908	(65 732)	-56%	117 908
Expenditure By Municipal Entity										
Insert name of municipal entity			120 341	117 908	8 051	86 517	117 908	(31 391)	-27%	117 908
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	120 341	117 908	8 051	86 517	117 908	(31 391)	-27%	117 908
Surplus/ (Deficit) for the yr/period		-	-	-	(7 413)	(34 341)	-	(97 123)	#DIV/0!	-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

References

- 1. Must reconcile to the sum of all municipal entity monthly revenue reports
- 2. Must reconcile to the sum of all municipal entity monthly expenditure reports
- 3. YTD = Year to date; FAV - favourable variance or unfavourable variance
- 4. Material variances to be explained
- 5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

FS194 Maluti-a-Phofung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		30 598	30 598	14 821	14 821	30 598	15 777	51.6%	4%
August		33 977	33 977	20 809	35 630	64 575	28 945	44.8%	9%
September		25 908	25 908	6 562	42 192	90 483	48 291	53.4%	11%
October		26 423	26 423	22 802	64 994	116 906	51 912	44.4%	16%
November		27 010	27 010	29 641	94 635	143 916	49 281	34.2%	24%
December		23 233	23 233	20 037	114 671	167 149	52 478	31.4%	29%
January		24 422	24 422	9 754	124 425	191 571	67 146	35.1%	32%
February		24 596	24 596	29 955	154 381	216 167	61 786	28.6%	39%
March		25 237	25 237	25 837	180 218	241 404	61 186	25.3%	46%
April		31 741	31 741			273 145	—		
May		29 600	29 600			302 745	—		
June		91 279	115 323			418 068	—		
Total Capital expenditure	—	394 024	418 068	180 218					

FS194 Maluti-a-Phofung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third

Description			Ref	2012/13	Budget Year 2013/14							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			1									
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure				–	125 798	147 136	14 356	24 873	147 136	122 263	83.1%	147 136
Infrastructure - Road transport				–	11 798	6 500	–	–	6 500	6 500	100.0%	6 500
<i>Roads, Pavements & Bridges</i>					11 798	6 500		–	6 500	6 500	100.0%	6 500
<i>Storm water</i>										–		
Infrastructure - Electricity				–	–	3 000	–	1 754	3 000	1 246	41.5%	3 000
<i>Generation</i>						3 000		1 754	3 000	1 246	41.5%	3 000
<i>Transmission & Reticulation</i>										–		
<i>Street Lighting</i>										–		
Infrastructure - Water				–	15 000	13 551	–	1 576	13 551	11 975	88.4%	13 551
<i>Dams & Reservoirs</i>					5 000	3 000		576	3 000	2 424	80.8%	3 000
<i>Water purification</i>					10 000	10 551		1 000	10 551	9 551	90.5%	10 551
<i>Reticulation</i>										–		
Infrastructure - Sanitation				–	5 000	2 600	–	449	2 600	2 151	82.7%	2 600
<i>Reticulation</i>										–		
<i>Sewerage purification</i>					5 000	2 600		449	2 600	2 151	82.7%	2 600
Infrastructure - Other				–	94 000	121 485	14 356	21 093	121 485	100 392	82.6%	121 485
<i>Waste Management</i>						30 485	10 328	14 138	30 485	16 347	53.6%	30 485
<i>Transportation</i>										–		
<i>Gas</i>										–		
<i>Other</i>					94 000	91 000	4 029	6 956	91 000	84 044	92.4%	91 000
Community				–	–	3 568	–	–	3 568	3 568	100.0%	3 568
Parks & gardens						3 568			3 568	3 568	100.0%	3 568
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				–	23 000	23 000	3 794	6 180	23 000	16 820	73.1%	23 000
General vehicles										–		
Specialised vehicles				–	–	–	–	–	–	–		–
Plant & equipment										–		
Computers - hardware/equipment										–		
Furniture and other office equipment										–		
Abattoirs										–		
Markets										–		
Civic Land and Buildings										–		
Other Buildings					23 000	23 000	3 794	6 180	23 000	16 820	73.1%	23 000
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	–	148 798	173 704	18 150	31 053	173 704	142 651	82.1%	173 704

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

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

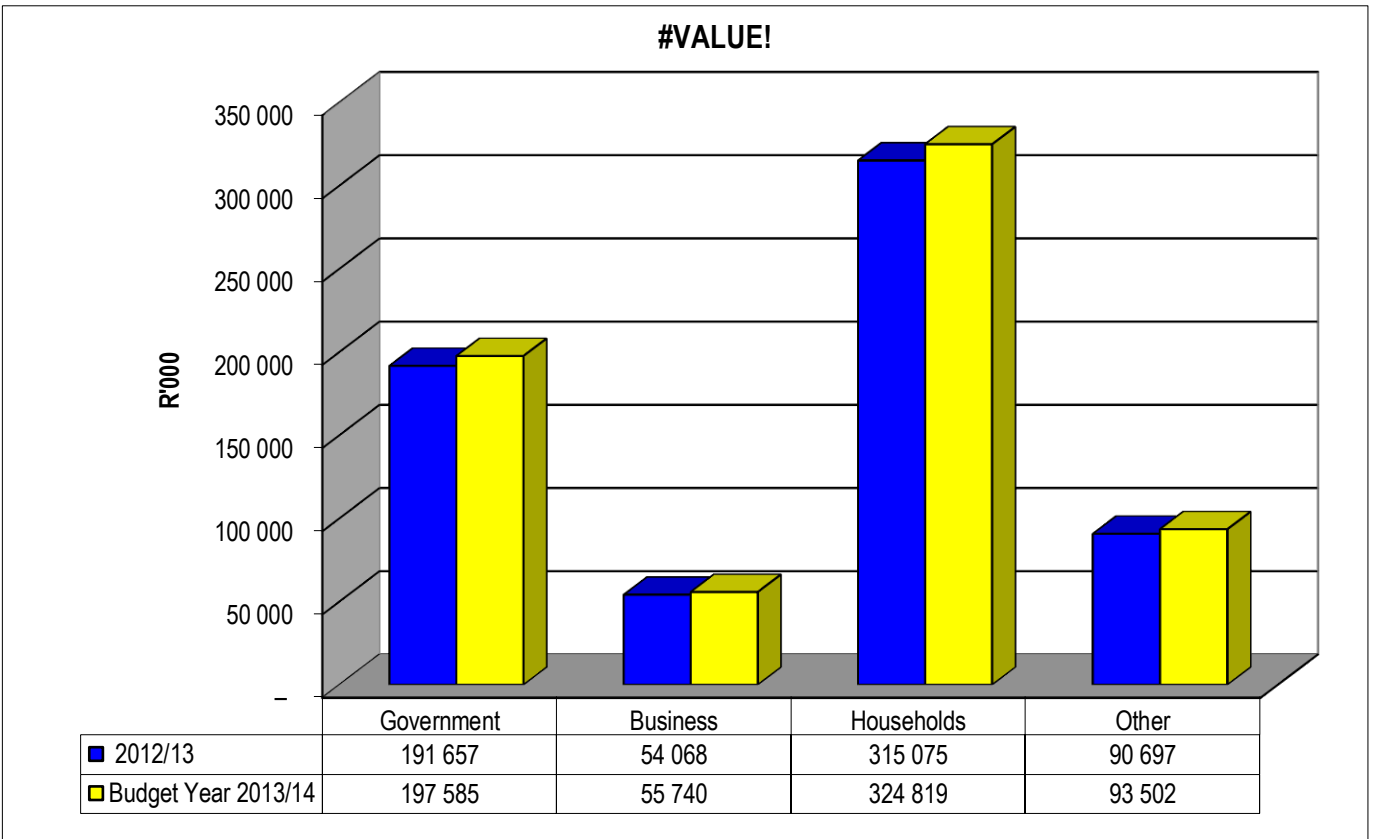
check balance	-	-	-	-	-	-
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FS194 Maluti-a-Phofung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3

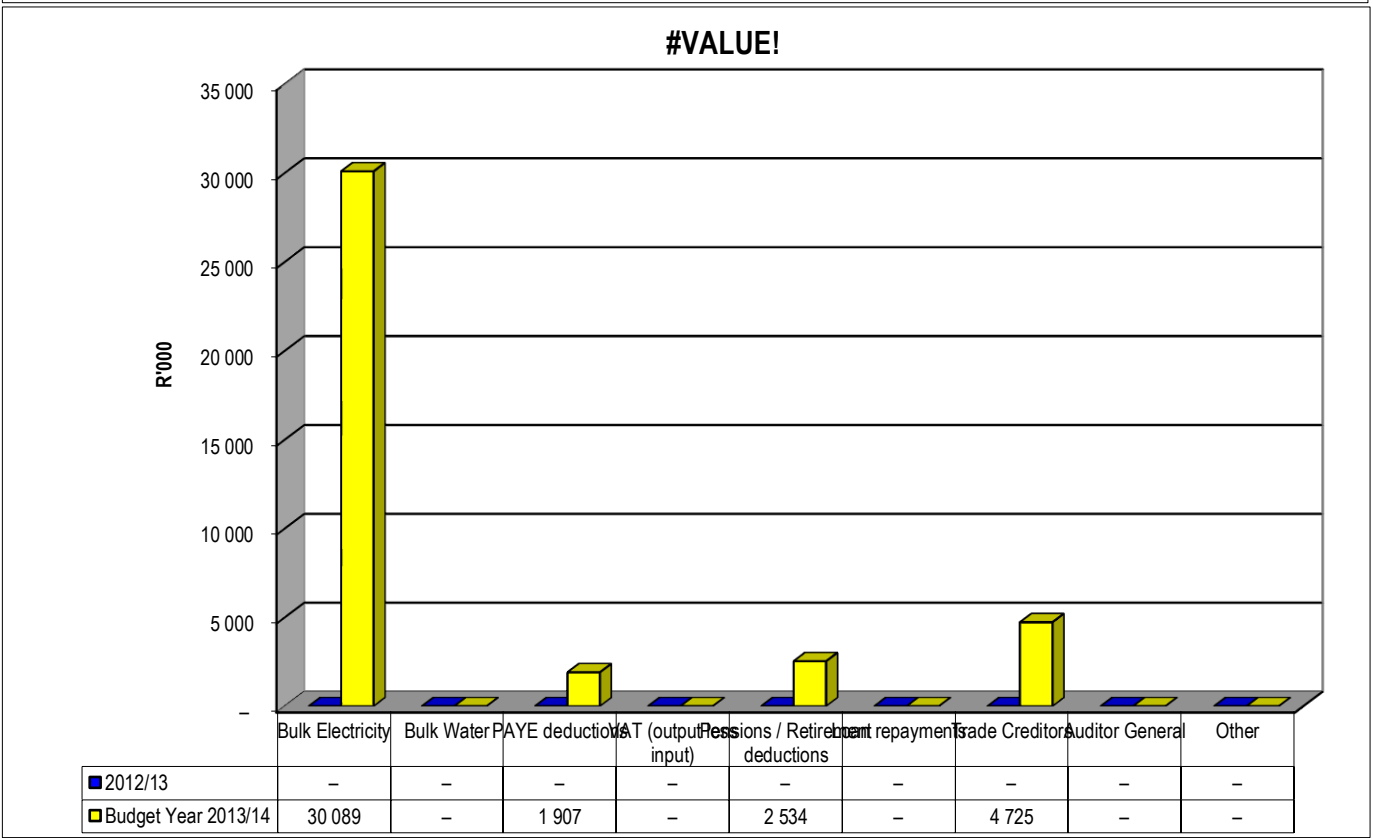
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	60 053	74 753	11 524	50 161	74 753	24 592	32.9%	74 753
Infrastructure - Road transport		–	38 700	36 400	7 937	27 195	36 400	9 205	25.3%	36 400
Roads, Pavements & Bridges			38 200	35 900	7 937	27 141	35 900	8 759	24.4%	35 900
Storm water			500	500		54	500	446	89.3%	500
Infrastructure - Electricity		–	21 303	38 303	3 587	22 966	38 303	15 337	40.0%	38 303
Generation								–		
Transmission & Reticulation			10 000	22 000	148	9 400	22 000	12 600	57.3%	22 000
Street Lighting			11 303	16 303	3 439	13 566	16 303	2 737	16.8%	16 303
Infrastructure - Water		–	–	–	–	–	–	–		–
Dams & Reservoirs								–		
Water purification								–		
Reticulation								–		
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	50	50	–	–	50	50	100.0%	50
Waste Management								–		
Transportation								–		
Gas								–		
Other			50	50			50	50	100.0%	50
Community		–	876	956	18	178	956	778	81.4%	956
Parks & gardens			250			160		(160)	#DIV/0!	
Sportsfields & stadia				330			330	330	100.0%	330
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries			206	206	18	18	206	188	91.3%	206
Social rental housing								–		
Other			420	420			420	420	100.0%	420
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	32 579	51 821	1 725	18 726	51 821	33 095	63.9%	51 821
General vehicles			9 130	6 180	249	2 411	6 180	3 769	61.0%	6 180
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			18 603	18 550	1 316	15 074	18 550	3 476	18.7%	18 550
Computers - hardware/equipment			2 579	2 089	12	30	2 089	2 058	98.6%	2 089
Furniture and other office equipment			242	242			242	242	100.0%	242
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			1 670	24 155	148	1 211	24 155	22 944	95.0%	24 155
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other			356	606			606	606	100.0%	606
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		

[illegible]

#VALUE!		
	2012/13	Budget Year 2013/14
Government	191 657	197 585
Business	54 068	55 740
Households	315 075	324 819
Other	90 697	93 502



#VALUE!									
	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les: Pensions / Retir	Loan repaymen	Trade Creditors	Auditor General	Other	
2012/13	-	-	-	-	-	-	-	-	-
Budget Year 2013/	30 089	-	1 907	-	2 534	-	4 725	-	-



Maluti-A-Phofung Municipality

3rd Quarter budget report

(JANUARY – MARCH 2013)





REPORT BY THE EXECUTIVE MAYOR FOR SUBMISSION TO COUNCIL

CONSOLIDATED QUARTERLY FINANCIAL REPORT : JANUARY – MARCH 2013

1. EXECUTIVE SUMMARY

The purpose of this report is to inform Council on the financial matters for the 3rd quarter.

2. BUSINESS PLAN

To inform the Council on financial matters.

3. COMPLIANCE WITH STRATEGIC OBJECTIVE

Timeous reporting

4. DELEGATED AUTHORITY

Delegated powers vests in the Council.

5. ANNEXURES

A – Schedule C report for JANUARY-MARCH 2013

6. POLICY

Budget policy

7. LEGAL REQUIREMENTS

It is a statutory requirement that a quarterly financial reports be submitted by the Mayor to Council in terms of section- 52(d) of MFMA No. 56 of 2003.



8. FINANCIAL IMPLICATIONS

The total operating income for the 3rd quarter amounts to R402,962,130 and total operating expenditure for the 3rd quarter amounts to R256,292,071. The total capital income amounts to R89, 839, 561 and the total capital expenditure amounts to R65, 546, 663.00

9. STAFF IMPLICATIONS

During the 3rd quarter we had 1197 employees including councillors

10. COMMENTS FROM OTHER DIRECTORS

Not discussed with Directors since it is prerogative of Council to discuss

11. RECOMMENDATIONS

It is recommended that Section 52(d) report for the third quarter (January-March 2013) be noted :

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SUBMITTED BY: MME SARAH MOLELEKI

EXECUTIVE MAYOR



12. BACKGROUND and DISCUSSION

The analysis of the Municipality's cash flow and financial activities shall be as follows:

12.1 Income

12.1.1 CASH FLOW BASED ON ACCRUAL BASIS

The income based on revenue by source of funding for the 3rd quarter amounts to R402, 962, 130.00 as on the table below which is 49% more than the previous quarter.

Description	Amounts Billed for the previous quarter (October- December 2012)	Amounts Billed for the current quarter (January- March 2013)	% Total Income (Jan-Mar)	Variance	% difference
Revenue By Source					
Property rates	37,017,331	37,127,432	9%	-110,101	0%
electricity revenue	45,551,456	39,793,693	10%	5,757,763	13%
Pre-paid Electricity(Cash)	20,651,906	19,711,232	5%	940,674	5%
water revenue	19,156,039	17,277,020	4%	1,879,019	10%
sanitation revenue	8,759,959	8,841,637	2%	-81,678	-1%
refuse revenue	6,961,656	6,969,149	2%	-7,493	0%
Other service charges	9,497,928	7,992,855	2%	1,505,073	16%
Rental of facilities and equipment	451,912	187,419	0%	264,493	59%
Interest earned - external investments	297,806	195,025	0%	102,781	35%
Interest earned - outstanding debtors	5,633,568	5,869,435	1%	-235,867	-4%
Fines	204,652	181,218	0%	23,434	11%
Transfers recognised - operational MAP	112,662,000	84,519,000	21%	28,143,000	25%
Transfers recognised - operational Map Water	2,553,000	2,555,000	1%	-2,000	0%
Income from old debt	-	168,507,261	42%	-168,507,261	0%
Other income	1,285,910	3,234,754	1%	-1,948,844	-152%
TOTAL INCOME 4th QUARTER	270,685,123	402,962,130	100%	-132,277,007	-49%

Description	Previous quarter	Current quarter	Variance	% difference
Pre-paid Electricity(FBS)	10,076,674	10,502,213	-425,540	104.22



<u>Explanation on the variances between the actual bills for the third quarter and fourth quarter</u>	
Rates & taxes-	Rates and Taxes bills for the current quarter are more or less as compared with the previous quarter bills, however there were changes which occurred on the valuation roll due to supplementary and corrections made during the quarter.
Electricity Conventional -	The electricity bills for the current quarter are less by 13% as compared with the previous quarter bills based on the meter consumptions.
Pre-paid electricity-Cash	Pre-paid electricity income is 5% less as compared to the previous quarter due to the illegal tempers on pre-paid meters and auditors are going to be hired to continue with the audit of electricity meters.
Pre-paid electricity-FBS	The FBS provided is R10.5 million for 3 rd quarter.
Water & Sewerage	The water bills are less by 10% and sanitation more by 1% from the previous quarter bills based on the meter readings consumptions
Refuse	There is a 3% change between the 2 nd and 3 rd quarters
Other service charges	This is the actual collection for water and sanitation and it is based on the collection/payments of customer for such services then the municipality paid it over to the entity.
Rental of facilities	Rental of facilities is 59% less from the previous quarter actuals and this income is based on the demand by customer to rent municipal facilities
Transfer recognised operational MAP	Equitable share was received during the 3 rd quarter as per National treasury payment schedule
Transfer recognised operational MAP Water	Dwa operating grant for map water was received as scheduled during this quarter
Income from old debt	We have received R168.5 million from public works during this quarter.



Bills and payments				
Rates and service Income	Amounts Billed from January-March 2013	Amounts Paid from January-March 2013	% of the payments against the bills	Variance
Rates and Taxes	37,127,432	64,491,677	174%	27,364,245
Electricity Conventional Meter	39,793,693	30,962,852	78%	-8,830,841
Pre-paid Electricity Cash	19,711,232	18,852,653	96%	-858,579
Pre-paid Electricity FBS	10,502,213	7,712,282	73%	-2,789,932
Refuse	6,969,149	1,671,237	24%	-5,297,912
Water	17,277,020	5,336,985	31%	-11,940,035
Sewerage/Sanitation	8,841,637	2,655,845	30%	-6,185,792
TOTAL	140,222,376	131,683,531	94%	-8,538,846

The municipality still faces a challenge of non-payment of accounts as on the above table, however we still continue with the implementation of credit control policy and debt relief strategy

Rates and Taxes- the Municipality received R64, 491, 677.00 for rates and taxes collection which represents 174% of the total rates billed. The government paid their long outstanding balance.

Electricity Conventional Meter-out of R39, 793, 693 billed on electricity the municipality received 78% income during this quarter however credit control section still continue to do cut-off for business on monthly bases

Pre-paid Electricity(Cash)- variance on the prepaid is due to cut-off on Syntel system (Pre-paid) which is normally on the 2nd or 3rd of every month, but on the ledger (bank reconciliation) we consider the cash till the end of every month the money banked after the 1st will be reconciled in the new month.

Refuse- the municipality collected 24% of the billed amount for this current quarter

Water- the municipality collected 31% of the billed amount for this current quarter

Sewerage/Sanitation- the municipality collected 30% on sewerage for this quarter



The total amount paid to Map Water for the 3rd quarter is short of the Equitable share for one month because of serious financial challenges the Municipality faced during this quarter.

GRANTS AND EQUITABLE SHARE RECEIVED BY MAP WATER				
Description	Actual Income for the previous quarter	Actual Income for the current quarter	% Total Income	Variance
DWA-operating susidy Entity	2,553,667	1,915,250	10%	-638,417
Equitable share received by entity	23,354,000	11,677,000	90%	-11,677,000
TOTAL	25,907,667	13,592,250	100%	-12,315,417



12.2 Total operating expenditure for the 3rd quarter amount to R256, 292, 071.

DESCRIPTION	Previous quarter actuals (October- December)	Current quarter actuals (January- March)	% Total Exp (January- March)	Variance	% change
Salaries, wages and allowances	62,596,794	64,475,003	25%	1,878,209	3%
Councilors allowances or salaries	4,531,929	4,826,082	2%	294,153	6%
Repairs and Maintenance	22,477,548	27,374,110	11%	4,896,562	22%
Investments made	-	-	0%	-	
Bulk Purchases	106,873,482	62,983,942	25%	-43,889,540	-41%
Contracted services	42,120,592	14,036,194	5%	-28,084,398	-67%
Grants and subsidies Paid(Entity) for Equitable share	23,354,000	11,677,000	5%	-11,677,000	-50%
Grants and subsidies Paid(Entity) for Conditional grants (DWA)	2,553,667	1,915,250	1%	-638,417	75%
Interest paid	3,078,604	999,619	0%	-2,078,985	-68%
General expenses	50,360,972	68,004,871	27%	17,643,899	35%
Total	317,947,588	256,292,071	100%	-61,655,517	-84%

Explanation on the variances

Salaries,Wages and Allowance and Councillors allowance	The salaries are more by 3% from the previous quarter actuals because of new appointments during the third quarter.
Repairs and Maintenance	There is an increase of 22% from the previous quarter actuals on repairs
Bulk Purchases	Bulk purchases payment decreased by 41% from the previous quarter actuals due to the financial challenges faced by the Municipality during this quarter
Grants and subsidies Paid(Entity) for Equitable share and Dwa Subsidy	The Equitable share for one month of this quarter was not paid due to the financial challenges faced by the Municipality .
Interest paid	This is a provision made every month for interest
General expenses	The general expenditures payments are 27% more than the previous quarter actuals because of amongst others, bank charges, consultant fees, fuel & oil, leasing of vehicles, comission paid to debt collectors, etc.



TOTAL OPERATING INCOME AND EXPENDITURE FOR THE 3rd QUARTER (JANUARY-MARCH 2013)

Description	Previous quarter actuals	Current quarter actuals	Variance	Accumulated
Operating Income	270,685,123	402,962,130	132,277,007	992,906,612
Operating Expenditure	317,947,587	256,292,071	-61,655,516	791,721,427
Surplus/-Deficit	-47,262,464	146,670,059	193,932,523	201,185,185

TOTAL CAPITAL INCOME AND EXPENDITURE FOR THE 3rd QUARTER (JANUARY-MARCH 2013)

Description	Previous quarter actuals	Current quarter actuals	Variance	Accumulated
Capex Income	118,362,169	89,839,561	-28,522,608	319,918,169
Capex Expenditure	72,479,417	65,546,663	-6,932,754	180,217,919
Surplus/-Deficit	45,882,752	24,292,898	-21,589,854	139,700,250

Capex Income- includes only capital grants received from National and Provincial Government

Capex expenditure- the total expenditure includes the capital expenditures from own funding



12.3 Cash resources and Investment

The below table indicate Investment both long term and short term for the period under review. Long term investments are comprised of insurance policies.

Description	Amount	%
Cash management account	100,099,046	98%
Long Term Investment	2,016,426	2%
TOTAL	102,115,472	100%

Maluti A Phofung Local Municipality								
Investment Register - March 2013								
								REF
Name of the Institution	Account Number	Type of Account	Maturity Date	Opening Balance	Withdrawals	Re - Investments	Interest Earned	Closing Balance
Listed								
Sanlam	5926	9000026112500	N/A	211,854.50	-	-	-	211,854.50
Sanlam - Money Market	50189057	9000026112300		1,398,136.60	-	-	5,836.78	1,403,973.38
Sanlam	11690236x2	9000026112400		331,992.61	-	-	-	331,992.61
FNB Call Account	62027358292	9000026110100		87,411.80	-	100,000,000.00	290.97	100,087,702.77
FNB Call Account - MIG Funds	62199534580	9000026110200		1,408.55	-	-	1.08	1,409.63
FNB Call Account - INT/HA CORR	62212896346	9000026112800		9,903.87	-	-	29.63	9,933.50
Standard BANK	348526407	9000026110300		68,327.54	-	-	277.99	68,605.53
							-	
				2,109,035.92	-	100,000,000.00	6,436.45	102,115,472.37



12.4 External Commitments

External long term commitments mainly comprise of infrastructure loans which constitutes 100%

EXTERNAL LOANS						
EXTERNAL LOANS OUTSTANDING AMOUNTED TO R18, 382, 506.00 AS AT 31 MARCH 2013						
LOAN NUMBER	FINANCIAL INSTITUTION	DEPARTMENT	BALANCE AS AT 28/02/2013	CAPITAL PAYMENT MADE 31/03/2013	INTEREST PAYMENT MADE 31/03/2013	BALANCE AS AT 31/03/2013
11018/103	DBSA	Electricity	-2			-2
11019/105	DBSA	Electricity	634,134			634,134
11021/102	DBSA	Sewerage	164,557			164,557
11076/103	DBSA	Water	986,065			986,065
11076/202	DBSA	Water	1,015,413			1,015,413
11084/103	DBSA	Rates & General	1,559,970			1,559,970
13768/102	DBSA	Water	992,703			992,703
13768/202	DBSA	Water	867,465			867,465
13768/302	DBSA	Sewerage	1,183,380			1,183,380
1929/001225/06	FNB	Intabazwe corridor	61,905			61,905
61006823	DBSA	Water meters	8,412,396			8,412,396
12007346	DBSA	Map Building	2,504,519			2,504,519
	Total		18,382,506	-	-	18,382,506



12.5 BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2013



MALUTI A PHOFUNG MUNICIPALITY BANK RECONCILIATION	Mar-13		BANK STATEMENT MOVEMENT	Income on Bank statement	Expenditure on Bank statement
Acc number: FNB 62026153221		Ref		239,208,311.15	-206,212,702.12
Bank account 001					
BANK RECONCILIATION			Income		
Bank balances	60,861,700.71		Interest on cr bal	77,672.94	
Uncashed Cheques	-9,190.00	MAR- 01	grants received	162,243,557.68	
Uncashed ACB's	-38,900,248.63	MAR- 02	Direct deposits	73,855,452.88	
Deposits updated not yet reconciled	0.00		Cashier deposits	3,028,126.38	
Undeposited Receipts:Phuthadijhaba	31,744.99	MAR- 03	Pre-paid deposits	0.00	
Undeposited Receipts:Harrismith	31,437.91	MAR- 04			
Undeposited Receipts:Kestel	0.00		Transfer		
Undeposited Receipts:Map water	0.00		Transfer from Pre-paid acc	0.00	
Miscellaneous Charge	0.00		Transfer from investments	0.00	
Deposits on statement not receipted	-43,935,931.89	MAR- 05	sundries		
ACB's on Statement unreconciled	36,913.65	MAR- 06	Sundry credits	3,501.27	
Miscellaneous Charge	683,116.00	MAR- 07			
			Total Income	239,208,311.15	
CASHBOOK BALANCE	-21,200,457.26				
			Expenditure		
			Ele payments- Creditors		-87,245,936.93
CASH BOOK RECONCILIATION			Ele - salary 3rd parties		-6,925,442.42
			Ele -Netto Salaries		-11,537,676.54
Opening balance March 2013	-29,467,444.54		Ele- Project salaries		-10,000.00
Income	212,365,614.21	MAR- 08	Ele-Second payment		-2,408.27
Expenditure	-207,955,741.06	MAR- 09	Cheques Creditors		-4,951.80
Bank charges & Transactions	3,846,119.88	MAR- 10	Dr Orders		-452,892.14
In Cashbook not in GL - ACB	0.00		Bank charges		-22,149.78
In Cashbook not in GL - Charges	0.00		Interest paid on dr bal		0.00
In GL not Cashbook - ACB	0.00				
Billing Interface short /over interfaced	10,994.25	MAR- 11	Transfer		
			Debit transfer to investment		-100,000,000.00
CASH BOOK BALANCE	-21,200,457.26		Sundries		
			Rd cheques		-10,854.24
			Sundry Debits		-390.00
			Total Expenditure		-206,212,702.12

12.6 CLASSIFICATION OF DEBTORS



Debtor's outstanding amounts are as follows:

Debtors per services	
Description	Current Quarter Debtors Balance
Water	170,097,616
Electricity	80,986,169
Sewerage	74,311,406
Refuse	84,714,548
Rates and Taxes	190,566,166
Other debtors	70,970,264
Total debtors	671,646,168

Maluti a Phofung	Current quarter amounts	%
Government departments	164,374,716	24%
Business	55,740,035	8%
Residential	293,599,796	44%
Indigents	75,271,213	11%
Fdc industrial	47,174,931	7%
Fdc tenants	2,709,589	0%
Churches & welfare	1,404,284	0%
Farmers	8,190,145	1%
Map Water Accounts	5,701,863	1%
TOTAL CONSUMER DEBTORS	654,166,572	97%
Other debtors	17,479,596	3%
TOTAL DEBTORS	671,646,168	100%

12.7 Capital Expenditure

The expenditure on capital budget is R65, 546, 662 for January – March 2013



Maluti-A-Phofung Municipality 3rd Quarter Report (January – March 2013)

Description	ADJUSTED BUDGET	AMOUNT SPENT FOR THE PREVIOUS QUARTER	AMOUNT SPENT FOR THE CURRENT QUARTER	ACTUAL EXPENDITURE TO DATE	% SPENDING ON TOTAL AMOUNT
MIG Projects	207,841,759	40,415,089	39,612,583	106,848,201	51%
EXPWP Projects	13,106,000	2,377,520	1,300	5,941,860	45%
DoE Projects	10,000,000	3,070,175	5,194,727	8,264,902	83%
MAP Projects	22,500,000	-	6,948,077	6,948,077	31%
RBIG (Sterkfontein projects)	63,620,000	23,866,951	8,597,681	44,272,902	70%
EDMG	3,000,000	1,754,386		1,754,386	58%
External loans	98,000,000	995,296	5,192,294	6,187,590	6%
Total Capital Expenditure	418,067,759	72,479,417	65,546,662	180,217,918	43%