



Tokologo
LOCAL MUNICIPALITY

Section 52 of MFMA
Quarterly Budget Monitoring Report
Quarter 1
(July - September 2019)

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1. Executive summary

1.1 Introduction

Council of the Municipality approved Budget in terms of Circular 70 and 72 of Municipal Finance Management Act (MFMA), Act 56 of 2003 and Municipal Budget and Reporting Regulations (MBRR) as promulgated in 2009. The Budget document was submitted to both National and Provincial Treasury in both hard and soft copies.

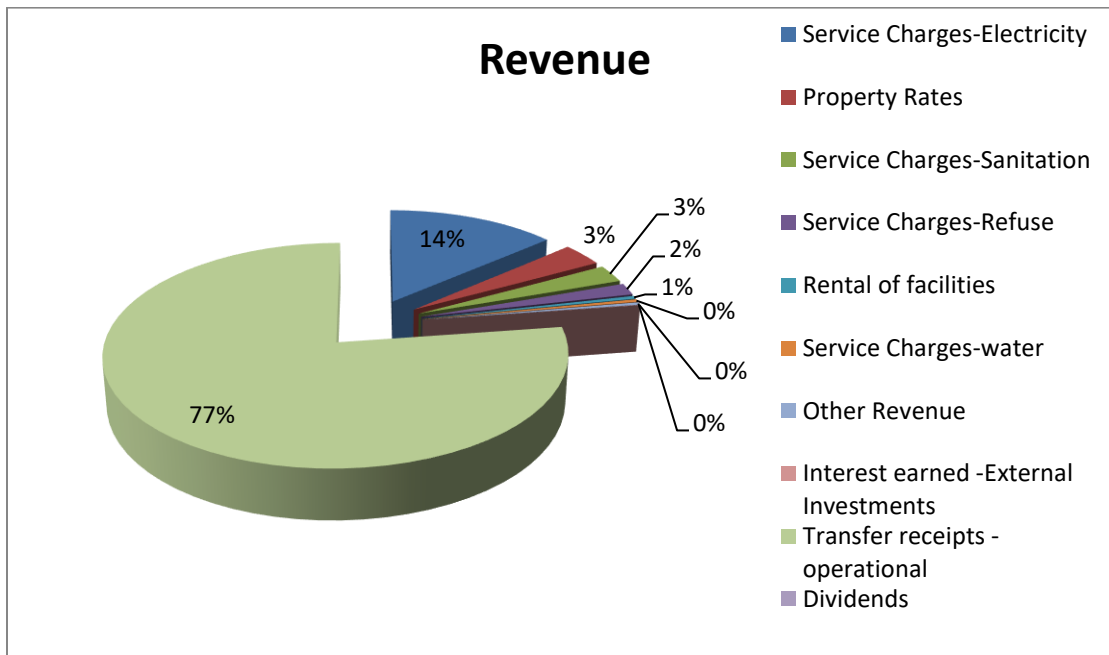
Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

In accordance with section 52(d) Municipal Finance Management Act no. 56 of 2003, the Major of a municipality must with 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

1.2 Overview

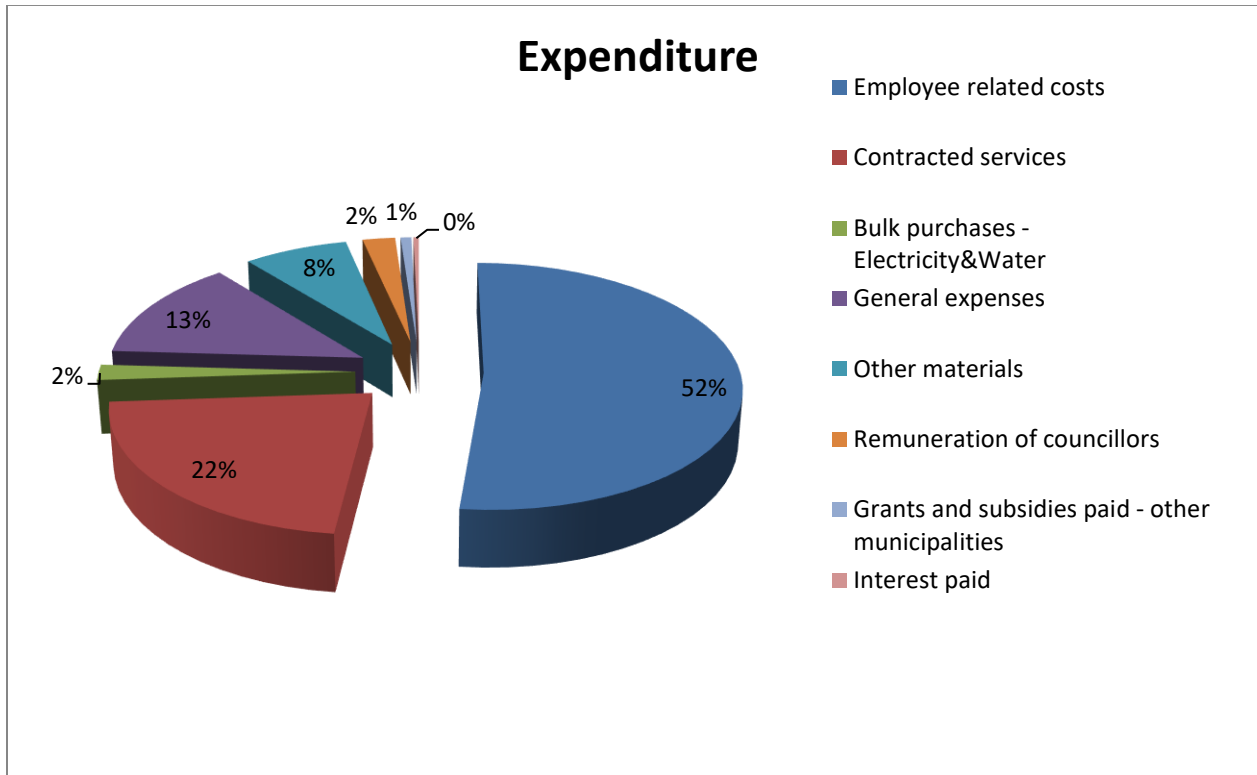
1.2.1 Revenue

Total revenue received for the quarter amounted to **R28 255 774**, from the chart below it can be seen that the main source of revenue for the quarter is from operational grants 77% (R21 830 517), followed by Electricity 14% (R3 866 195) and the remaining 9% is shared among other services.



1.2.2 Operating expenditure

Total Expenditure for the quarter amounts to **R21 883 466** from the chart below table, it can be seen that 52% (R11 330 121) of the expenditure is from Employee related costs, 22% (R4 842 994) contracted services, and another 13% (R2 890 257) is from General expenses, the remaining 13% is shared among other expenditures.



Collection Rate (July – September) 2019

Service Type	Billed R	Collected R	Percentage %
Electricity	4 223 645	3 866 195	91.5
Water	968 718	112 970	11.6
Sanitation	4 737 974	739 461	15.6
Refuse	3 107 022	496 955	16
Total	13 037 359	5 215 581	40

As per table above, when taking into consideration what was billed and received in Quarter 1 (July – sept) the Quarterly collection rate is 40%.

1.2.3 Cash flow

Detail	Month 1 July	Month 2 Aug	Month 3 Sept	TOTAL
Cash Receipts by Source				
Property rates	146 665	451 202	371 355	969 222
Property rates - penalties & collection charges	0	0	0	0
Service charges - electricity revenue	1 302 430	1 468 424	1 095 341	3 866 195
Service charges - water revenue	49 911	36 789	26 270	112 970
Service charges - sanitation revenue	241 672	273 212	224 577	739 461
Service charges - refuse revenue	181 026	194 223	121 706	496 955
Service charges - other	0	0	0	0
Rental of facilities and equipment	64 834	33 172	26 887	124 893
Interest earned - external investments	956	9 250	2 741	12 947
Interest earned - outstanding debtors	0	0	0	0
Dividends received	0	0	0	0
Fines	0	0	0	0
Licences and permits	0	0	0	0
Agency services	0	0	0	0
Transfer receipts - operational	19 110 517	2 720 000	0	21 830 517
Other revenue	33 856	32 247	36 511	102 614
Cash Receipts by Source	21 131 867	5 218 519	1 905 388	28 255 774
Other Cash Flows/Receipts by Source				
Transfer receipts - capital	0	0	2 210 823	2 210 823
Contributions recognised - capital & Contributed assets	0	0	0	0
Proceeds on disposal of PPE	0	0	0	0
Short term loans	0	0	0	0
Borrowing long term/refinancing	0	0	0	0
Increase (decrease) in consumer deposits	0	0	0	0
Decrease (Increase) in non-current debtors	0	0	0	0
Decrease (increase) other non-current receivables	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0
Total Cash Receipts by Source	21 131 867	5 218 519	4 116 211	30 466 597
Cash Payments by Type				
Employee related costs	3 835 912	3 783 322	3 710 887	11 330 121
Remuneration of councillors	168 680	168 680	168 680	506 040
Collection costs	0	0	0	0
Interest paid	0	1 108	83 181	84 289
Bulk purchases - Electricity	0	34 456	406 330	440 786
Bulk purchases - Water & Sewer	0	0	0	0
Other materials	342 813	896 599	383 740	1 623 152
Contracted services	872 440	2 295 956	1 674 598	4 842 994
Grants and subsidies paid - other municipalities	0	0	0	0
Grants and subsidies paid - other	36 986	53 580	75 261	165 827
General expenses	1 723 527	683 950	482 780	2 890 257
Cash Payments by Type	6 980 358	7 917 651	6 985 457	21 883 466
Other Cash Flows/Payments by Type				
Capital assets	0	0	2 210 823	2 210 823
Repayment of borrowing	0	0	0	0
Other Cash Flows/Payments	0	0	0	0
Total Cash Payments by Type	6 980 358	7 917 651	9 196 280	24 094 289

1.2.4 Conditional grants

Finance Management Grant (FMG) is spent according to the activity plan submitted to National treasury which includes among others stipends of 5 interns that were appointed, the full FMG amount of R2 435 000 was received in August 2019. For this quarter, the municipality spent R127 020.

Extended Public works program (EPWP): The municipality has received R285 000 and no expenditure has been made for this quarter

Municipal Infrastructure Grant (MIG): The municipality has not received any funding for MIG for this quarter

Regional bulk (DWS): It is an indirect grant and the municipality received R2 210 823 and it has been spent in full for this quarter.

Water Service Infrastructure (WSIG): The municipality has not received any funding for WSIG

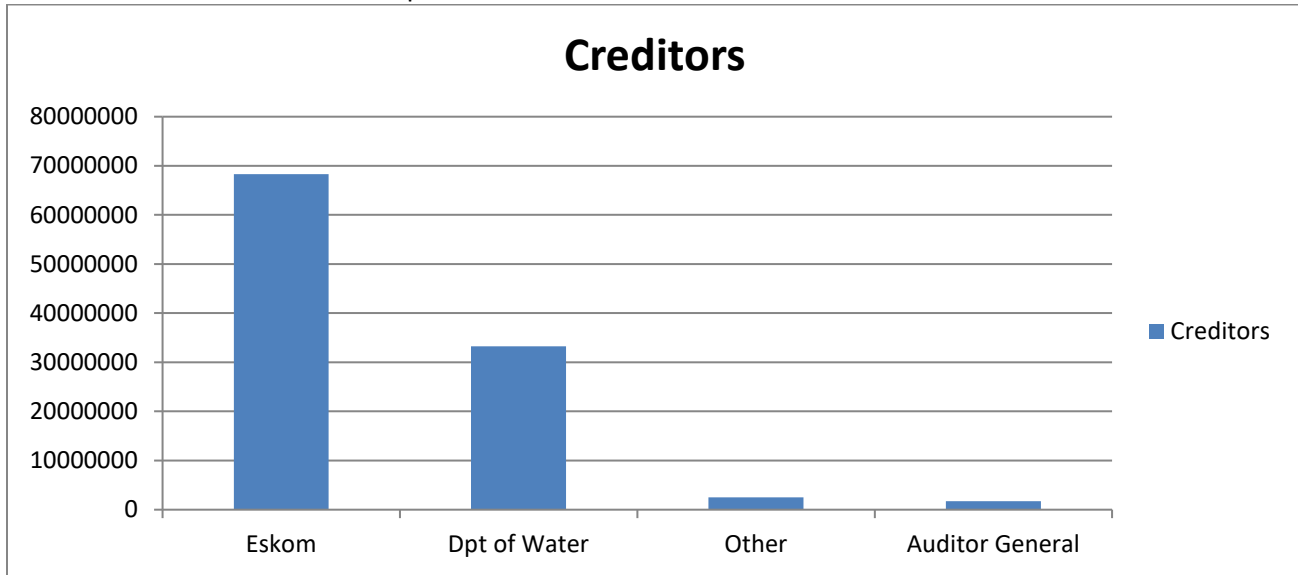
1.2.5 Capital Expenditure

Total expenditure for July – August is R2 210 823 and the breakdown is as follows:

Grant	Total expenditure For the Quarter	Expenditure to date	Percentage for the Quarter	Percentage to date
DWS	R2 210 823	R2 210 823	100%	100%

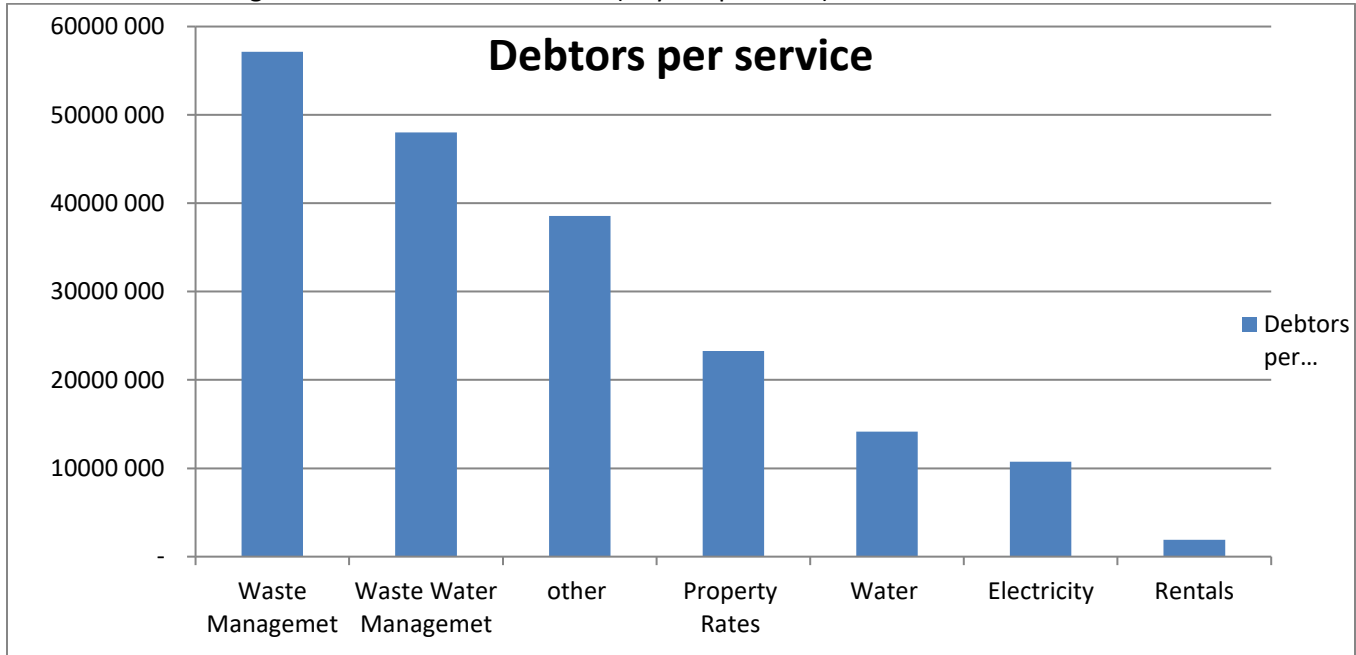
1.2.6 Creditors

Amount owed to Eskom amounted to R68 million, Department of water and Sanitation R33 million, Auditor General R1.7 million and other expenditure R2.4 million as at 30 June 2019.



1.2.9 Debtors Analysis

The total outstanding debt at the end of Quarter 1 (July - September) 2019 amounted to R214 million



2 In-year budget statement tables

2.1.1 Table C1: Summary Budget statements

FS182 Tokologo - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	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	-	5 375	-	-	7 937	1 344	6 594	491%	-
Service charges	-	39 490	-	4 194	13 037	9 873	3 165	32%	-
Investment revenue	-	739	-	3	13	185	(172)	-93%	-
Transfers and subsidies	-	58 961	-	2 211	24 041	14 740	9 301	63%	-
Other own revenue	-	17 758	-	1 587	4 686	4 439	247	6%	-
Total Revenue (excluding capital transfers and contributions)	-	122 322	-	7 995	49 715	30 581	19 135	63%	-
Employee costs	-	49 797	-	3 711	11 330	12 449	(1 119)	-9%	-
Remuneration of Councillors	-	3 061	-	169	429	765	(336)	-44%	-
Depreciation & asset impairment	-	2 339	-	-	194	585	(391)	-67%	-
Finance charges	-	420	-	83	84	105	(21)	-20%	-
Materials and bulk purchases	-	31 153	-	790	2 064	7 788	(5 724)	-73%	-
Transfers and subsidies	-	8 698	-	75	166	2 174	(2 009)	-92%	19 201
Other expenditure	-	34 835	-	2 157	7 824	8 709	(885)	-10%	-
Total Expenditure	-	130 303	-	6 985	22 091	32 576	(10 484)	-32%	19 201
Surplus/(Deficit)	-	(7 981)	-	1 009	27 624	(1 995)	29 619	-1485%	(19 201)
Transfers and subsidies - capital (monetary alloc	-	-	-	2 211	2 211	-	2 211	#DIV/0!	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(7 981)	-	3 220	29 835	(1 995)	31 830	-1595%	(19 201)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(7 981)	-	3 220	29 835	(1 995)	31 830	-1595%	(19 201)
Capital expenditure & funds sources									
Capital expenditure	-	217 225	-	2 211	2 211	54 244	(52 034)	-96%	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	-	242 804	-	-	228 405	-	-	-	-
Total non current assets	-	974 307	-	-	974 307	-	-	-	-
Total current liabilities	-	101 210	-	-	100 529	-	-	-	-
Total non current liabilities	-	40 821	-	-	40 821	-	-	-	-
Community wealth/Equity	-	1 075 080	-	-	1 061 363	-	-	-	-
Cash flows									
Net cash from (used) operating	-	180 416	-	(2 973)	3 828	45 104	41 276	92%	-
Net cash from (used) investing	-	(217 925)	-	(2 211)	(2 211)	(54 481)	(52 271)	96%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	(32 307)	-	-	1 617	(4 175)	(5 792)	139%	-
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 Income Source	6 209	5 589	7 335	4 411	4 182	4 067	23 855	154 341	209 987
Creditors Age Analysis									
Total Creditors	8 640	2 766	3 970	53 086	28 915	669	-	792	98 837

2.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

FS182 Tokologo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20								
		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			5 375		–	7 937	1 344	6 594	491%		
Service charges - electricity revenue			14 639		1 249	4 224	3 660	564	15%		
Service charges - water revenue			3 336		327	969	834	135	16%		
Service charges - sanitation revenue			12 588		1 581	4 738	3 147	1 591	51%		
Service charges - refuse revenue			8 927		1 037	3 107	2 232	875	39%		
Rental of facilities and equipment			373		27	125	93	32	34%		
Interest earned - external investments			739		3	13	185	(172)	-93%		
Interest earned - outstanding debtors			16 933		1 524	4 458	4 233	225	5%		
Dividends received			6				1	(1)	-100%		
Fines, penalties and forfeits			11				3	(3)	-100%		
Licences and permits								–			
Agency services								–			
Transfers and subsidies			58 961		–	21 831	14 740	7 090	48%		
Other revenue			434		37	103	109	(6)	-5%		
Gains on disposal of PPE								–			
Total Revenue (excluding capital transfers and contributions)			–		–	5 784	47 504	30 581	16 924	55%	–
Expenditure By Type											
Employee related costs			49 797		3 711	11 330	12 449	(1 119)	-9%		
Remuneration of councillors			3 061		169	429	765	(336)	-44%		
Debt impairment			1 089		–	90	272	(182)	-67%		
Depreciation & asset impairment			2 339		–	194	585	(391)	-67%		
Finance charges			420		83	84	105	(21)	-20%		
Bulk purchases			27 001		406	441	6 750	(6 309)	-93%		
Other materials			4 153		384	1 623	1 038	585	56%		
Contracted services			22 884		1 675	4 843	5 721	(878)	-15%		
Transfers and subsidies			8 698		75	166	2 174	(2 009)	-92%		
Other expenditure			10 862		483	2 890	2 716	175	6%		
Loss on disposal of PPE								–			
Total Expenditure			–		–	6 985	22 091	32 576	(10 484)	-32%	–
Surplus/(Deficit)			–		(1 202)	25 413	(1 995)	27 408	(0)	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					2 211	2 211		2 211	#DIV/0!		
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								–			
Transfers and subsidies - capital (in-kind - all)								–			
Surplus/(Deficit) after capital transfers & contributions			–		(1 009)	27 624	(1 995)			–	
Taxation								–			
Surplus/(Deficit) after taxation			–		(1 009)	27 624	(1 995)			–	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			–		(1 009)	27 624	(1 995)			–	
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			–		(1 009)	27 624	(1 995)			–	

2.1.5 Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)

FS182 Tokologo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - [COUNCIL GENERAL]		-	-	-	-	-	-	-	-	-
Vote 2 - [MUNICIPAL MANAGER]		-	-	-	-	-	-	-	-	-
Vote 3 - [FNANCIAL SERVICES]		-	-	-	-	-	-	-	-	-
Vote 4 - [ASSESSMENT RATES]		-	-	-	-	-	-	-	-	-
Vote 5 - [CORPORATE SERVICES]		-	744	-	-	-	124	(124)	-100%	-
Vote 6 - [TECHNICAL SERVICES]		-	11 144	-	-	-	2 786	(2 786)	-100%	-
Vote 7 - [ELECTRICITY]		-	-	-	-	-	-	-	-	-
Vote 8 - [WATER]		-	205 337	-	2 211	2 211	51 334	(49 123)	-96%	-
Vote 9 - [WASTE WATER MANAGEMENT]		-	-	-	-	-	-	-	-	-
Vote 10 - [SOLID WASTE MANAGEMENT]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	217 225	-	2 211	2 211	54 244	(52 034)	-96%	-
Single Year expenditure appropriation	2									
Vote 1 - [COUNCIL GENERAL]		-	-	-	-	-	-	-	-	-
Vote 2 - [MUNICIPAL MANAGER]		-	-	-	-	-	-	-	-	-
Vote 3 - [FNANCIAL SERVICES]		-	-	-	-	-	-	-	-	-
Vote 4 - [ASSESSMENT RATES]		-	-	-	-	-	-	-	-	-
Vote 5 - [CORPORATE SERVICES]		-	-	-	-	-	-	-	-	-
Vote 6 - [TECHNICAL SERVICES]		-	-	-	-	-	-	-	-	-
Vote 7 - [ELECTRICITY]		-	-	-	-	-	-	-	-	-
Vote 8 - [WATER]		-	-	-	-	-	-	-	-	-
Vote 9 - [WASTE WATER MANAGEMENT]		-	-	-	-	-	-	-	-	-
Vote 10 - [SOLID WASTE MANAGEMENT]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	217 225	-	2 211	2 211	54 244	(52 034)	-96%	-

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

FS182 Tokologo - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			4 829		280		
Call investment deposits			340		340		
Consumer debtors			209 987		205 249		
Other debtors			5 785		675		
Current portion of long-term receivables			21 612		21 612		
Inventory			251		251		
Total current assets			-	242 804	-	228 405	-
Non current assets							
Long-term receivables							
Investments							
Investment property			2 822		2 822		
Investments in Associate			133		133		
Property, plant and equipment			969 810		969 810		
Biological			1 539		1 539		
Intangible			2		2		
Other non-current assets							
Total non current assets			-	974 307	-	974 307	-
TOTAL ASSETS			-	1 217 111	-	1 202 712	-
LIABILITIES							
Current liabilities							
Bank overdraft			58		58		
Borrowing			-		-		
Consumer deposits			537		7		
Trade and other payables			98 837		98 687		
Provisions			1 777		1 777		
Total current liabilities			-	101 210	-	100 529	-
Non current liabilities							
Borrowing			20 483		20 483		
Provisions			20 338		20 338		
Total non current liabilities			-	40 821	-	40 821	-
TOTAL LIABILITIES			-	142 031	-	141 349	-
NET ASSETS	2		-	1 075 080	-	1 061 363	-
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			1 075 080		1 061 363		
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1 075 080	-	1 061 363	-

2.1.7 Table C7 Monthly budget statement Cash Flow

FS182 Tokologo - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20								
		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											
Property rates			2 687		371	969	672	297	44%		
Service charges			28 131		1 468	5 216	7 033	(1 817)	-26%		
Other revenue			807		37	103	202	(99)	-49%		
Government - operating			58 961		-	21 831	14 740	7 090	48%		
Government - capital			217 225		2 211	2 211	54 306	(52 096)	-96%		
Interest			739		3	13	185	(172)	-93%		
Dividends			11		-	-	3	(3)	-100%		
Payments											
Suppliers and employees			(119 028)		(6 827)	(21 633)	(29 757)	(8 124)	27%		
Finance charges			(420)		(83)	(84)	(105)	(21)	20%		
Transfers and Grants			(8 698)		(75)	(166)	(2 174)	(2 009)	92%		
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	180 416	-	(2 896)	8 458	45 104	36 646	81%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(217 925)		(2 211)	(2 211)	(54 481)	(52 271)	96%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(217 925)	-	(2 211)	(2 211)	(54 481)	(52 271)	96%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing								-			
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD			-	(37 510)	-	(5 107)	6 247	(9 377)		-	
Cash/cash equivalents at beginning:			5 202				5 202			-	
Cash/cash equivalents at monthly/year end:			(32 307)				6 247	(4 175)		-	

Explanatory notes on in year budget tables

Table C1 – This table gives a summary of the overall performance of Tokologo Local Municipality for the quarter ended September 2019 as well as a comparison of year to date actuals and year to date budget (July - September 2019) the following key aspects are included:

Financial Performance

Capital Expenditure and funding sources

Financial Position

Cash Flow

Creditors and Debtors analysis

Table C4- Cash flow Table C7 will not coincide with Table C4, because Table C4 is based on billed income. Revenue items that show a positive variance indicates that actual revenue year to date exceeds budgeted year to date, and where they show negative variances, it indicates that actual is less than budgeted on that specific revenue item.

Revenue

Electricity 15% positive variance

Sanitation 51% positive variance

Refuse 39% positive variance

Water 16% positive Variance

Rental of facilities and equipment 34% positive Variance

Interest on external investments- negative variances (93%)

Other revenue – negative variance 5%

Fines – (100%) negative variance

Interest on outstanding debtors 5% positive variance

Expenditure

Employee related costs- negative variance 9%

Bulk electricity – negative variance of (93%)

Contracted services- negative variance (15%).

Other material (Repairs and maintenance) – 56% positive variance

Other Expenditure – positive variance of 6%

Table C5- is a breakdown of the capital program me in relation to capital expenditure by municipal vote (multi-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table C7 The budgeted cash flow statement is the first measurement in determining if municipality has enough cash and cash equivalent to fund its operations.

4 Supporting Documentation

4.1.1 SC3 Supporting Tables Debtors age analysis

FS182 Tokologo - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter										
Description	Budget Year 2019/20									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	456	443	426	377	364	363	2 091	10 894	13 405	14 079
Trade and Other Receivables from Exchange Transactions - Electricity	1 236	925	659	463	356	291	1 676	6 326	11 932	9 112
Receivables from Non-exchange Transactions - Property Rates	389	327	2 417	315	316	307	1 896	20 012	25 978	22 846
Receivables from Exchange Transactions - Waste Water Management	1 451	1 339	1 311	1 101	1 063	1 051	6 077	38 355	51 748	47 648
Receivables from Exchange Transactions - Waste Management	1 620	1 526	1 501	1 276	1 234	1 221	7 078	46 019	61 476	56 829
Receivables from Exchange Transactions - Property Rental Debtors	31	31	30	29	29	30	174	1 647	2 003	1 910
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	1 025	998	989	860	820	813	4 862	31 087	41 445	38 432
Total By Income Source	6 209	5 589	7 335	4 411	4 182	4 067	23 655	154 341	209 987	190 855
2018/19 - totals only										
Debtors Age Analysis By Customer Group										
Organs of State	309	294	232	227	192	178	1 007	5 889	8 338	7 503
Commercial	575	452	2 410	272	263	238	1 482	12 989	18 680	15 244
Households	5 302	4 824	4 676	3 898	3 715	3 668	21 293	134 939	182 266	167 484
Other	22	19	17	13	13	13	72	514	683	624
Total By Customer Group	6 209	5 589	7 335	4 411	4 182	4 067	23 655	154 341	209 987	190 855

4.1.2 SC4 Supporting Tables Creditors Age Analysis

FS182 Tokologo - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 832	984	3 358	49 587	-	-	-	-	61 762	
Bulk Water	0200	483	966	-	3 322	28 508	-	-	-	33 279	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	87	312	1	-	-	-	792	1 192	
Other	0900	324	728	300	176	406	669	-	-	2 604	
Total By Customer Type	1000	8 640	2 766	3 970	53 086	28 915	669	-	792	98 837	-

4.1.3 SC5 Supporting tables Investment portfolio

FS182 Tokologo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands								
Municipality								
FNB 62368885376	Money market	YES	variable	6 379	33	(2 930)	400	3 882
FNB 74368883317	7 DAY NOTICE	YES	variable	66	0			66
FNB 74037601777	Fnb 32 Day Notice	YES	variable	68	0			68
FNB 71037990209	Fixed deposit	YES	variable	10				10
FNB 74037661683	Fnb 32 Day Notice	YES	variable	167	1			168
FNB 62290902678	Money market	YES	variable	299	1	(2 211)	2 211	301
SUIDWES 609792	Tokologo Municipality	YES	variable	133	-			133
Municipality sub-total				7 123		(5 141)	2 611	4 629
Entities								
								-
								-
								-
								-
								-
								-
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				7 123		(5 141)	2 611	4 629

4.1.4 SC6 Supporting Tables: Allocations and Grant Receipts

FS182 Tokologo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20								
		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:											
Local Government Equitable Share		-	58 961	-	-	21 831	9 827	#REF!	#REF!	-	
Finance Management			54 560		-	19 111	9 093	10 017	110.2%		
EPWP Incentive			2 435		-	2 435	406				
			1 138		-	285	190				
	3										
5 % MIG			828		-	-	138	#REF!	#REF!		
Provincial Government:											
			-		-	-	-				
Other transfers and grants [insert description]											
District Municipality:											
[insert description]											
Other grant providers:											
[insert description]											
Total Operating Transfers and Grants	5		-	58 961	-	-	21 831	9 827	#REF!	#REF!	-
Capital Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)			-	153 053	-	2 211	2 211	25 509	#REF!	#REF!	-
				16 553		-	-	2 759	(2 759)	-100.0%	
Regional Bulk Infrastructure				136 500		2 211	2 211	22 750	#REF!	#REF!	
Integrated National Energy Grant											
Provincial Government:											
[insert description]											
District Municipality:											
[insert description]											
Other grant providers:											
Water Services Infrastructure Grant				64 172		-	-	10 695	(10 695)	-100.0%	-
5% Transfer to operations				65 000		-	-	10 833	(10 833)	-100.0%	-
				(828)		-	-	(138)			
Total Capital Transfers and Grants	5		-	217 225	-	2 211	2 211	36 204	#REF!	#REF!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		-	276 186	-	2 211	24 041	46 031	#REF!	#REF!	-

4.1.5 Supporting Tables SC7 Allocation and Grant Expenditure

FS182 Tokologo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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:		-	58 961	-	6 985	21 807	14 740	7 067	47.9%	-
Local Government Equitable Share			54 560		6 985	21 807	13 640	8 167	59.9%	
Finance Management			2 435				609	(609)	-100.0%	
EPWP Incentive			1 138		-	-	285	(285)	-100.0%	
								-		
								-		
5 % MIG			828				207	(207)	-100.0%	
Provincial Government:		-	-	-	-	-	-	-	-	-
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	58 961	-	6 985	21 807	14 740	7 067	47.9%	-
Capital expenditure of Transfers and Grants										
National Government:		-	153 053	-	2 211	2 211	38 263	#REF!	#REF!	-
Municipal Infrastructure Grant (MIG)			16 553		-	-	4 138	(4 138)	-100.0%	
Regional Bulk Infrastructure			136 500		2 211	2 211	34 125	(31 914)	-93.5%	
								-		
								-		
Integrated National Energy Grant			-		-	-	-	#REF!	#REF!	
Provincial Government:		-	-	-	-	-	-	-	-	-
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	64 172	-	-	-	16 043	(16 043)	-100.0%	-
			65 000				16 250	(16 250)	-100.0%	
			(828)				(207)	207	-100.0%	
Total capital expenditure of Transfers and Grants		-	217 225	-	2 211	2 211	54 306	#REF!	#REF!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	276 186	-	9 196	24 018	69 047	#REF!	#REF!	-

K.J MOTLHALE

Municipal Manager

Municipal Managers Quality Certificate

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Kelehile Joseph Motlhale, the Municipal Manager of TOKOLOGO LOCAL MUNICIPALITY (FS 182), hereby certify that the quarterly report on the implementation of the budget and financial state of affairs of the municipality for quarter ended September 2019 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print name: _____

Signature: _____

Date: _____