

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

Quarterly report – Section 52

October 2014 – December 2014

TABLE OF CONTENTS

PART I

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

ANNEXURES A

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

PART II –SUPPORTING DOCUMENTATION

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

1. INTRODUCTION

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

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

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

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

The reporting period ending 30 September 2014, 30 days reporting limit expire on 31 January 2015.

Herewith please find the In-year Report for the quarter ending 31 December 2014 in compliance with the above mentioned legislation and regulations.

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

The pay rate for December 2014 was 59% a three percent decrease from the month of November 2014. The Municipality is currently implementing stringent credit control action and measures against defaulters to ensure that all collectable arrears are recovered.

2. RESOLUTION

To be inserted after Council meeting.

3. EXECUTIVE SUMMARY OF THE QUARTERLY SECTION 52 REPORT FOR THE PERIOD ENDING 31 DECEMBER 2014

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

Summary Statement of Financial Performance – December 2014:			
Description	Budget for the quarter '000	Actual for the quarter '000	Variance YTD
Total Revenue by Source (Excluding Capital Transfers)	344,974	293,749	14.85%
Total Operating Expenditure	488,517	293,749	39.87%

The total revenue by source shows a variance of 14.85% which indicates that the revenue received for the Second quarter was R51 225 000 below the budgeted amount. The total operating expenditure shows a variance of 39.87% which indicates under-spending of R194 768 000 against the budgeted amount for the same period.

The major operating revenue variances against the budget are:

- Property Rates
- Service Charges

The major operating expenditure variances against budget are:

- Other Expenditure

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

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

Summary Statement of Capital Expenditure for the Second quarter			
Description	Budget for the quarter	Actual for the quarter	Variance
Total Capital Expenditure	49,561,500	41,807,292	15.65%
Total Capital Financing	49,561,500	41,807,292	15.65%

The above table shows that the Municipality had an under-spending of R7 754 208 (15.65% variance) with regard to capital expenditure against the budget amount for the reporting period.

The Municipality made a surplus of R107 424 023 for the quarter ending December 2014. This surplus indicates that the income received for the quarter is more than the expenditure incurred. It must also be noted that the income received includes grant received.

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

Description	For the year the quarter (2014/15)
Total Billings	355 247 105
Less: Indigent Billing	53 783 509
Actual Billings	301 463 596
Actual Revenue Received	401 173 438
<i>Consumer Revenue</i>	170 261 098
<i>Other</i>	69 914 340
Grants & Subsidies	160 998 000

The pay rate on consumer services for quarter 2014 was 56% and the total income percentage for December 2014 was 75%. In order for the municipality to be financially sustainable the pay rate will have to be increased to 75% on the consumer services

MUNICIPAL MANAGER’S QUALITY CERTIFICATION

I,, the municipal manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the first quarter (October – December 2014) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Municipal Manager of: _____

Signature: _____

Date: _____

CHIEF FINANCIAL OFFICER’S QUALITY CERTIFICATION

I,, the chief financial officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the first quarter (October – December 2014) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Chief Financial Officer of: _____

Signature: _____

Date: _____

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary – Q2 Second Quarter

Description	2012/13	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates									
Service charges	-	-	180 514	-	11 108	71 603	90 257	(18 654)	-21%
Investment revenue	-	-	1 041 211	-	44 896	267 933	520 606	(252 673)	-49%
Transfers recognised - operational	-	-	22 000	-	40	11 641	11 000	641	6%
Other own revenue	-	-	417 931	-	342	266 177	208 966	57 212	27%
Total Revenue (excluding capital transfers and contributions)	-	-	136 369	-	22 351	137 510	68 185	69 326	102%
Employee costs	-	-	1 798 025	-	78 737	754 864	899 013	(144 149)	-16%
Remuneration of Councillors	-	-	515 063	-	44 967	266 014	257 532	8 483	3%
Depreciation & asset impairment	-	-	26 917	-	2 149	13 014	13 459	(445)	-3%
Finance charges	-	-	235 405	-	-	-	117 703	(117 703)	-100%
Materials and bulk purchases	-	-	95 751	-	-	-	47 876	(47 876)	-100%
Transfers and grants	-	-	553 797	-	38 728	241 958	276 899	(34 941)	-13%
Other expenditure	-	-	-	-	-	-	-	-	
Total Expenditure	-	-	527 139	-	28 317	105 311	263 570	(158 259)	-60%
Surplus/(Deficit)	-	-	1 954 072	-	114 161	626 297	977 036	(350 739)	-36%
Transfers recognised - capital	-	-	(156 047)	-	(35 424)	128 567	(78 024)	206 591	-265%
Contributions & Contributed assets	-	-	156 246	-	1 700	111 749	78 123	33 626	43%
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	199	-	(33 724)	240 316	100	240 217	241424%
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	
	-	-	199	-	(33 724)	240 316	100	240 217	241424%

Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised	-	-	198 245	-	17 715	84 802	99 123	(14 321)	-14%
Public contributions & donations	-	-	156 246	-	17 699	79 990	78 123	1 867	2%
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	
Total sources of capital funds	-	-	42 000	-	16	4 813	21 000	(16 187)	-77%
	-	-	198 246	-	17 715	84 803	99 123	(14 320)	-14%
Financial position									
Total current assets									
Total non current assets	-	-	946 000	-		373 154			
Total current liabilities	-	-	5 913 000	-		(1 074)			
Total non current liabilities	-	-	551 000	-		66 360			
Community wealth/Equity	-	-	260 000	-		-			
	-	-	6 048 000	-		305 720			
Cash flows									
Net cash from (used) operating									
Net cash from (used) investing	-	-	3 908 343	-	194 598	1 492 910	1 954 172	(461 262)	-24%
Net cash from (used) financing	-	-	198 245	-	17 715	81 429	99 123	(17 694)	-18%
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-	-	
	-	-	4 106 588	-	-	1 574 339	2 053 294	(478 955)	-23%
Debtors & creditors analysis									
Debtors Age Analysis	0-30 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 By Revenue Source									
Creditors Age Analysis	110 344	107 049	72 012	63 782	56 488	57 157	49 248	221 305	983 664
Total Creditors	96 763	92 274	73 618	69 583	692 002	928 216	157	-	-

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (standard classification) – Q2 Second Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		-	890 821	-	41 008	614 716	445 411	169 305	38%	1 229 432
Executive and council		-	660 901	-	9 923	445 862	330 450	115 412	35%	891 724
Budget and treasury office		-	229 921	-	31 085	168 854	114 960	53 894	47%	337 708
Corporate services		-	-	-	-	-	-	-		-
Community and public safety		-	13 202	-	1 201	7 677	5 473	2 204	40%	15 354
Community and social services		-	10 946	-	-	-	5 473	(5 473)	-100%	-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	2 256	-	218	1 845	-	1 845	#DIV/0!	3 690
Housing		-	-	-	983	5 832	-	5 832	#DIV/0!	11 664
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	1 041 211	-	83 015	515 002	520 605	(5 603)	-1%	1 030 004
Electricity		-	664 906	-	32 416	223 659	332 453	(108 794)	-33%	447 318
Water		-	196 047	-	31 958	177 475	98 024	79 451	81%	354 950
Waste water management		-	115 346	-	11 526	70 281	57 673	12 608	22%	140 562
Waste management		-	64 912	-	7 115	43 587	32 456	11 131	34%	87 174
Other	4	-	8 838	-	-	4 590	4 419	171	4%	9 180
Total Revenue - Standard	2	-	1 954 072	-	125 224	1 141 985	975 908	166 077	17%	2 283 970
Expenditure - Standard	-									
Governance and administration		-	267 520	-	26 725	136 795	133 760	3 035	2%	273 589
Executive and council		-	105 911	-	14 475	67 149	52 956	14 193	27%	134 297
Budget and treasury office		-	103 492	-	4 955	29 465	51 746	(22 281)	-43%	58 930

Corporate services		-	58 117	-	7 295	40 181	29 059	11 123	38%	80 362
Community and public safety		-	246 959	-	25 173	129 733	123 480	6 254	5%	259 466
Community and social services		-	39 550	-	3 927	12 125	19 775	(7 650)	-39%	24 250
Sport and recreation		-	75 174	-	6 170	37 210	37 587	(377)	-1%	74 420
Public safety		-	115 576	-	12 052	68 202	57 788	10 414	18%	136 404
Housing		-	16 659	-	3 024	12 196	8 330	3 867	46%	24 392
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	294 628	-	12 315	38 518	147 314	(108 796)	-74%	51 324
Planning and development		-	17 370	-	1 105	6 689	8 685	(1 996)	-23%	13 378
Road transport		-	277 258	-	10 327	28 859	138 629	(109 770)	-79%	32 006
Environmental protection		-	-	-	883	2 970	-	2 970	#DIV/0!	5 940
Trading services		-	1 141 146	-	49 477	319 264	570 573	(251 309)	-44%	638 528
Electricity		-	458 316	-	25 577	144 420	229 158	(84 738)	-37%	288 840
Water		-	417 670	-	14 306	123 544	208 835	(85 291)	-41%	247 088
Waste water management		-	161 681	-	4 327	21 977	80 841	(58 864)	-73%	43 954
Waste management		-	103 479	-	5 267	29 323	51 740	(22 417)	-43%	58 646
Other		-	3 819	-	469	1 986	1 910	77	4%	3 972
Total Expenditure - Standard	3	-	1 954 072	-	114 159	626 296	977 036	(350 740)	-36%	1 226 879
Surplus/ (Deficit) for the year		-	(0)	-	11 065	515 689	(1 128)	516 818	45809%	1 057 091

**FS184 Matjhabeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) Q2
Second Quarter**

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL GENERAL		-	602 188	-	2 042	379 924	301 094	78 830	26.2%	759 848
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	-	-	-	-	-	-		-
Vote 3 - OFFICE OF THE SPEAKER		-	-	-	-	-	-	-		-
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	58 712	-	7 881	65 938	29 356	36 582	124.6%	131 876
Vote 5 - CORPORATE SUPPORT SERVICES		-	10 946	-	-	-	5 473	(5 473)	-100.0%	-

Vote 6 - FINANCE		-	238 759	-	31 085	173 444	119 379	54 065	45.3%	346 888
Vote 7 - HUMAN RESOURCES		-	-	-	-	-	-	-		-
Vote 8 - COMMUNITY SERVICES		-	64 912	-	7 115	43 587	32 456	11 131	34.3%	87 174
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	2 256	-	218	1 845	1 128	717	63.6%	3 690
Vote 10 - ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 11 - ENGINEERING SERVICES		-	-	-	-	-	-	-		-
Vote 12 - WATER		-	311 393	-	43 484	247 756	155 697	92 059	59.1%	495 512
Vote 13 - ELECTRICITY		-	664 906	-	32 416	223 659	332 453	(108 794)	-32.7%	447 318
Vote 14 - MECHANICAL WORKSHOP		-	-	-	-	-	-	-		-
Vote 15 - HOUSING SERVICES		-	-	-	983	5 832	-	5 832	#DIV/0!	11 664
Total Revenue by Vote	2	-	1 954 072	-	125 224	1 141 985	977 036	164 949	16.9%	2 283 970
<u>Expenditure by Vote</u>	1									
Vote 1 - COUNCIL GENERAL		-	26 585	-	5 304	36 623	13 293	23 330	175.5%	73 246
Vote 2 - OFFICE OF THE EXECUTIVE MAYOR		-	34 614	-	2 493	13 788	17 307	(3 519)	-20.3%	27 576
Vote 3 - OFFICE OF THE SPEAKER		-	3 091	-	205	1 275	1 546	(271)	-17.5%	2 550
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	60 054	-	7 660	23 144	30 027	(6 883)	-22.9%	46 288
Vote 5 - CORPORATE SUPPORT SERVICES		-	54 297	-	7 312	34 656	27 149	7 507	27.7%	69 312
Vote 6 - FINANCE		-	107 312	-	5 424	31 450	53 656	(22 206)	-41.4%	62 900
Vote 7 - HUMAN RESOURCES		-	13 922	-	1 012	6 005	6 961	(956)	-13.7%	12 010
Vote 8 - COMMUNITY SERVICES		-	189 667	-	14 031	73 467	94 834	(21 367)	-22.5%	146 934
Vote 9 - PUBLIC SAFETY AND TRANSPORT		-	101 406	-	11 275	63 319	50 703	12 616	24.9%	126 638

Vote 10 - ECONOMIC DEVELOPMENT		-	17 370	-	1 105	6 689	8 685	(1 996)	-23.0%	13 378
Vote 11 - ENGINEERING SERVICES		-	312 729	-	11 509	32 493	156 365	(123 872)	-79.2%	64 986
Vote 12 - WATER		-	543 879	-	17 451	141 888	271 940	(130 052)	-47.8%	283 776
Vote 13 - ELECTRICITY		-	464 811	-	25 786	145 941	232 406	(86 465)	-37.2%	291 882
Vote 14 - MECHANICAL WORKSHOP		-	7 675	-	568	3 362	3 837	(475)	-12.4%	6 724
Vote 15 - HOUSING SERVICES		-	16 659	-	3 024	12 196	8 330	3 866	46.4%	24 392
Total Expenditure by Vote	2	-	1 954 072	-	114 159	626 296	977 036	(350 740)	-35.9%	1 252 592
Surplus/ (Deficit) for the year	2	-	(1)	-	11 065	515 689	(0)	515 689	#####	1 031 378

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			180 514		11 108	71 603	90 257	(18 654)	-21%	143 206
Property rates - penalties & collection charges			-		-	-	-	-		
Service charges - electricity revenue			664 906		30 972	179 631	332 453	(152 822)	-46%	359 262
Service charges - water revenue			196 047		8 575	49 039	98 024	(48 985)	-50%	98 078
Service charges - sanitation revenue			115 346		3 227	25 379	57 673	(32 294)	-56%	50 758
Service charges - refuse revenue			64 912		2 122	13 884	32 456	(18 572)	-57%	27 768
Service charges - other			-		-	-	-	-		
Rental of facilities and equipment			8 268		983	5 832	4 134	1 698	41%	11 664
Interest earned - external investments			22 000		40	11 641	11 000	641	6%	23 282
Interest earned - outstanding debtors			86 118		7 841	54 295	43 059	11 236	26%	108 590
Dividends received			-		-	-	-	-		
Fines			6 892		218	1 821	3 446	(1 625)	-47%	3 642

Licences and permits			-		-	23	-	23	#DIV/0!	46		
Agency services			-		-	-	-	-		-		
Transfers recognised - operational			417 931		342	266 177	208 966	57 212	27%	532 354		
Other revenue			35 091		13 309	75 539	17 546	57 994	331%	151 078		
Gains on disposal of PPE			-		-	-	-	-		-		
Total Revenue (excluding capital transfers and contributions)			-		1 798 025	-	78 737	754 864	899 013	(144 149)	-16%	1 509 728
Expenditure By Type												
Employee related costs			515 063		44 967	266 014	257 532	8 483	3%	532 028		
Remuneration of councillors			26 917		2 149	13 014	13 459	(445)	-3%	26 028		
Debt impairment			344 918		-	-	172 459	(172 459)	-100%	-		
Depreciation & asset impairment			235 405		-	-	117 703	(117 703)	-100%	-		
Finance charges			95 751		-	-	47 876	(47 876)	-100%	-		
Bulk purchases			553 797		29 271	225 611	276 899	(51 288)	-19%	451 222		
Other materials			-		9 457	16 347	-	16 347	#DIV/0!	32 694		
Contracted services			8 000		3 838	6 810	4 000	2 810	70%	13 620		
Transfers and grants			-		-	-	-	-		-		
Other expenditure			174 221		24 479	98 501	87 111	11 391	13%	197 002		
Loss on disposal of PPE			-		-	-	-	-		-		
Total Expenditure			-		1 954 072	-	114 161	626 297	977 036	(350 739)	-36%	1 252 594
Surplus/(Deficit)			-		(156 047)	-	(35 424)	128 567	(78 024)	206 591	(0)	257 134
Transfers recognised - capital			156 246		1 700	111 749	78 123	33 626	0	223 498		
Contributions recognised - capital			-		-	-	-	-		-		
Contributed assets			-		-	-	-	-		-		
Surplus/(Deficit) after capital transfers & contributions			-		199	-	(33 724)	240 316	100		480 632	
Taxation			-		-	-	-	-		-		
Surplus/(Deficit) after taxation			-		199	-	(33 724)	240 316	100		480 632	
Attributable to minorities			-		-	-	-	-		-		
Surplus/(Deficit) attributable to municipality			-		199	-	(33 724)	240 316	100		480 632	

Vote6 - Finance		-	-	-	-	-	-	-	-	-
Vote7 - Human Resources		-	-	-	-	-	-	-	-	-
Vote8 - Community Services		-	-	-	-	-	-	-	-	-
Vote9 - Public Safety and Transport		-	-	-	-	-	-	-	-	-
Vote10 - Economic Development		-	-	-	-	-	-	-	-	-
Vote11 - Engineering Services		-	-	-	-	-	-	-	-	-
Vote12 - Water / Sewerage		-	-	-	-	-	-	-	-	-
Vote13 - Electricity		-	-	-	-	-	-	-	-	-
Vote14 - Housing Services		-	-	-	-	-	-	-	-	-
Vote15 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	198 245	-	17 715	84 802	99 123	(14 321)	-14%	169 604
Capital Expenditure - Standard Classification										
Governance and administration		-	42 000	-	16	936	21 000	(20 064)	-96%	1 872
Executive and council			42 000		16	936	21 000	(20 064)	-96%	1 872
Budget and treasury office								-		
Corporate services								-		
Community and public safety		-	52 826	-	6 597	42 282	26 413	15 869	60%	84 564
Community and social services			22 962		4 143	28 508	11 481	17 027	148%	57 016
Sport and recreation			24 864		992	9 075	12 432	(3 357)	-27%	18 150
Public safety			5 000		1 462	4 699	2 500	2 199	88%	9 398
Housing								-		
Health								-		
Economic and environmental services		-	43 637	-	76	5 600	21 819	(16 219)	-74%	11 200
Planning and development			19 234			-	9 617	(9 617)	-100%	-
Road transport			24 403		76	5 600	12 202	(6 602)	-54%	11 200
Environmental protection								-		
Trading services		-	51 970	-	10 213	18 979	25 985	(7 006)	-27%	37 958
Electricity			7 115		3 873	7 750	3 558	4 193	118%	15 500
Water			565		5 376	9 507	283	9 225	3265%	19 014
Waste water management			44 290		964	1 722	22 145	(20 423)	-92%	3 444
Waste management								-		
Other			7 812		813	13 632	3 906	9 726	249%	27 264
Total Capital Expenditure - Standard Classification	3	-	198 245	-	17 715	81 429	99 123	(17 694)	-18%	162 858

Funded by:										
National Government		156 246		17 699	79 990	78 123	1 867	2%	159 980	
Provincial Government							-			
District Municipality							-			
Other transfers and grants				-	-	-	-		-	
Transfers recognised - capital		156 246	-	17 699	79 990	78 123	1 867	2%	159 980	
Public contributions & donations	5						-			
Borrowing	6						-			
Internally generated funds		42 000		16	4 813	21 000	(16 187)	-77%	9 626	
Total Capital Funding		198 246	-	17 715	84 803	99 123	(14 320)	-14%	169 606	

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position – Q2 Second Quarter

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			10 000		71 381	142 762
Call investment deposits			13 000			-
Consumer debtors			150 000		305 473	610 946
Other debtors			3 000		(3 700)	(7 400)
Current portion of long-term receivables						
Inventory			770 000			-
Total current assets		-	946 000	-	373 154	746 308
Non current assets						
Long-term receivables						
Investments			13 000		-	-
Investment property			400 000		(1 074)	(2 148)
Investments in Associate						
Property, plant and equipment			5 500 000			-
Agricultural						
Biological assets						

Intangible assets						
Other non-current assets						
Total non current assets		-	5 913 000	-	(1 074)	(2 148)
TOTAL ASSETS		-	6 859 000	-	372 080	744 160
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft						-
Borrowing			18 000			-
Consumer deposits			33 000		929	1 858
Trade and other payables			500 000		65 431	130 862
Provisions						-
Total current liabilities		-	551 000	-	66 360	132 720
Non current liabilities						
Borrowing					-	-
Provisions			260 000			-
Total non current liabilities		-	260 000	-	-	-
TOTAL LIABILITIES		-	811 000	-	66 360	132 720
NET ASSETS	2	-	6 048 000	-	305 720	611 440
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)						
Reserves			6 048 000		305 720	611 440
TOTAL COMMUNITY WEALTH/EQUITY	2	-	6 048 000	-	305 720	611 440

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		-	4 106 588	-	212 313	1 574 339	2 053 294			3 181 249
Cash/cash equivalents at beginning:							-			-
Cash/cash equivalents at month/year end:		-	4 106 588	-		1 574 339	2 053 294			3 181 249

Annexure B – Supporting Documentation

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations – Q2 Second Quarter

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

FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2013/14									Total	Total over 9 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			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	33 177	24 957	25 878	23 512	23	17	68	324	540 235	45	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36 066	17 429	11 064	8 531	6	3	18	65	166 478	10	
Receivables from Non-exchange Transactions - Property Rates	1400	13 265	7 999	6 629	5 727	5	7	25	127	198 895	17	
Receivables from Exchange Transactions - Waste Water Management	1500	9 446	7 855	7 256	6 732	5	5	25	130	198 200	17	
Receivables from Exchange Transactions - Waste Management	1600	5 574	4 333	3 974	3 859	3	3	17	89	132 599	11	
Receivables from Exchange Transactions - Property Rental Debtors	1700	615	606	603	602	599	598	771	698	36 092	3	
Interest on Arrear Debtor Accounts	1810	7 970	7 755	7 457	7 217	11	11	59	209	322 458	29	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-		
Other	1900	937	1 080	921	309	591	356	3	8	15 747	1	
Total By Income Source	2000	107 049	72 012	63 782	56 488	57	49	221	983	1 610 705	136	
2012/13 - totals only										-		
Debtors Age Analysis By Customer Group												
Organs of State	2200	4 625	4 256	4 132	1 321	868	2	2	7	27 884	1	
Commercial	2300	37 083	15 730	11 380	7 932	6	5	34	190	309 873	24	
Households	2400	60 393	43 878	48 036	43 134	45	37	167	731	1 177 559	102	
Other	2500	4 947	8 148	233	4 100	3	3	17	53	95 389	8	
Total By Customer Group	2600	107 049	72 012	63 782	56 488	57	49	221	983	1 610 705	136	

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors – Q2 Second Quarter

Description R thousands	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type						1						
Bulk Electricity	0100	34 041	32 144	35 281	441 386	837					544 690	
Bulk Water	0200	33 587	39 754	34 041	241 133	926					1 274 895	
PAYE deductions	0300	5 866				380					5 866	
VAT (output less input)	0400	–									–	
Pensions / Retirement deductions	0500	16 365									16 365	
Loan repayments	0600	–									–	
Trade Creditors	0700	2 415	1 719	261	9 483	–	157				14 035	
Auditor General	0800										–	
Other	0900										–	
Total By Customer Type	2600	92 274	73 618	69 583	692 002	928	157	–	–	1 855 852	–	

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio – Q2 Second Quarter

Investments by maturity Name of institution & investment ID R thousands	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							
Municipality									
Absa SEED Investment/ Budget reform (90 9461 7107)		12 months	Savings		7		1	19 993	20 001
Absa Tragedy Trust (91 0653 8138)		16 months	Savings						–
Absa MIG Funds (91 0668 4115)		15 months	Savings		1		257		258
LED (91 0668 4157)		17 months	Savings				1		1
Absa Equitable share & FMG (91 0668 4238)		13 months	Savings				85		85
Skills development (91 1114 1338)		18 months	Savings				1		1
Restructuring (91 2351 5666)		18 months	Savings				1		1
Municipality sub-total					8		346	19 993	20 347

		12 months	Savings		7		1	19 993	20 001
Entities		16 months	Savings						-
		15 months	Savings		1		257		258
		17 months	Savings				1		1
		13 months	Savings				85		85

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	427 270	-	2 042	273 377	213 635	56 148	26.3%	546 754
Local Government Equitable Share			415 397		-	262 846	207 699	55 148	26.6%	525 692
Finance Management			1 600		-	1 600	800			3 200
Municipal Systems Improvement			934		-	934	467			1 868
Integrated National Electrification Programme			4 200		200	4 200	2 100			8 400
EPWP Incentive			1 139		342	797	570			1 594
Energy Efficiency and Demand Management	3		4 000		1 500	3 000	2 000	1 000	50.0%	6 000
								-		
								-		
								-		
								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
	4							-		
								-		
								-		

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Salary			14 204		1 288	7 801	7 102	699	10%	15 602
Pension Contributions			1 464		191	1 156	732	424	58%	2 312
Medical Aid Contributions			873		48	287	436	(149)	-34%	574
Motor vehicle allowance			2 884		493	2 991	1 442	1 549	107%	5 982
Cell phone and other allowances			3		129	779	1	778	60008%	1 558
Other benefits or allowances			–		–	–	–	–		–
Sub Total - Councillors			7 489		–	–	3 745	(3 745)	-100%	–
% increase	4	–	26 917 #DIV/0!	–	2 149	13 014	13 458	(444)	-3%	26 028 #DIV/0!
<u>Senior Managers of the Municipality</u>	3									
Salary										
Pension Contributions								–		
Medical Aid Contributions								–		
Motor vehicle and cell phone								–		
Housing allowance								–		
Performance Bonus								–		
Other benefits or allowances								–		
In-kind benefits	2							–		
Sub Total - Senior Managers of Municipality								–		
% increase	4							–		
<u>Other Municipal Staff</u>										
Basic Salaries and Wages								–		

Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions										
Motor vehicle and cell phone										
Housing allowance										
Overtime		316 980		26 373	153 977	158 490	(4 513)	-3%	307 954	
Performance Bonus		48 914		3 686	23 520	24 457	(937)	-4%	47 040	
Other benefits or allowances		31 082		2 722	16 293	15 541	752	5%	32 586	
In-kind benefits	2	26 251		4 012	24 870	13 126	11 745	89%	49 740	
Sub Total - Other Municipal Staff		-		-	-	-	-		-	
% increase	4	28 855		2 430	14 384	14 428	(44)	0%	28 768	
		267		20	140	134	7	5%	280	
Total Parent Municipality		2 285		1 372	4 079	1 143	2 937	257%	8 158	

FS184 Matjhabeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2014/15											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		7 868	11 053	21 885	9 121	10 568	11 108						10
Property rates - penalties & collection charges					-		-						
Service charges - electricity revenue		24 327	28 618	30 501	36 635	28 578	30 972						48
Service charges - water revenue		6 810	7 944	8 307	8 019	9 384	8 575						14
Service charges - sanitation revenue		2 806	6 524	5 339	4 486	2 997	3 227						8
Service charges - refuse		1 993	2 752	2 548	2 403	2 066	2 122						5
Service charges - other					-		-						
Rental of facilities and equipment		942	932	977	1 017	981	983						
Interest earned - external investments		-	12	11 440	112	37	40						1
Interest earned - outstanding debtors		11 730	12 197	7 273	7 481	7 773	7 841						3
Dividends received					-		-						
Fines		502	402	395	169	135	218						
Licences and permits		4	4	2	7	6	-						
Agency services		-	-	-	-	-	-						
Transfer receipts - operating		166 273	1 389	-	-	98 173	342						15
Other revenue		10 296	5 873	16 254	13 563	16 244	13 309						(4 448)

NET INCREASE/(DECREASE) IN CASH HELD		109 870	(37 972)	14 035	8	123 092	(51 439)	-	-	-	-	-	(15 394)
Cash/cash equivalents at the month/year beginning:			109 870	71 898	85 933	85 941	209 032	157 593	157 593	157 593	157 593	157 593	157 593
Cash/cash equivalents at the month/year end:		109 870	71 898	85 933	85 941	209 032	157 593	157 593	157 593	157 593	157 593	157 593	157 593

FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		16 520		13 357	13 357	16 520	3 163	19.1%	7%
August		16 520		18 761	32 118	33 040	922	2.8%	16%
September		16 520		10 877	42 995	49 560	6 565	13.2%	22%
October		16 520		6 059	49 054	66 080	17 026	25.8%	25%
November		16 520		18 034	67 088	82 600	15 512	18.8%	34%
December		16 520		17 715	84 803	99 120	14 317	14.4%	43%
January		16 520				115 640	-		
February		16 520				132 160	-		
March		16 520				148 680	-		
April		16 520				165 200	-		
May		16 520				181 720	-		
June		16 520				198 240	-		
Total Capital expenditure	-	198 240	-	84 803					

FS184 Matjhabeng - Supporting Table SC13b Monthly Budget Statement - capital expenditure renewal of existing assets by asset class – Q2 Second Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
-										
Infrastructure		-	103 419	-	11 102	55 482	51 710	(3 773)	-7.3%	110 964
Infrastructure - Road transport		-	32 215	-	889	19 232	16 108	(3 125)	-19.4%	38 464
<i>Roads, Pavements & Bridges</i>			24 403		76	2 212	12 202	9 990	81.9%	4 424
<i>Storm water</i>			7 812		813	17 020	3 906	(13 114)	-335.7%	34 040
Infrastructure - Electricity		-	7 115	-	3 873	7 750	3 558	(4 193)	-117.8%	15 500
<i>Generation</i>			7 115		3 873	7 750	3 558	(4 193)	-117.8%	15 500
<i>Transmission & Reticulation</i>								-		
<i>Street Lighting</i>								-		
Infrastructure - Water		-	565	-	5 376	9 507	283	(9 225)	-3265.3%	19 014
<i>Dams & Reservoirs</i>								-		
<i>Water purification</i>			565		5 376	9 507	283	(9 225)	-3265.3%	19 014
<i>Reticulation</i>								-		
Infrastructure - Sanitation		-	44 290	-	964	5 095	22 145	17 050	77.0%	10 190
<i>Reticulation</i>								-		
<i>Sewerage purification</i>			44 290		964	5 095	22 145	17 050	77.0%	10 190
Infrastructure - Other		-	19 234	-	-	13 898	9 617	(4 281)	-44.5%	27 796
<i>Waste Management</i>								-		
<i>Transportation</i>								-		
<i>Gas</i>								-		

Other		19 234		-	13 898	9 617	(4 281)	-44.5%	27 796
Community	-	52 826	-	6 597	28 384	26 413	(1 971)	-7.5%	56 768
Parks & gardens		24 864		992	9 075	12 432	3 357	27.0%	18 150
Sportsfields & stadia							-		
Swimming pools							-		
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency		5 000		1 462	4 699	2 500	(2 199)	-88.0%	9 398
Security and policing							-		
Buses							-		
Clinics							-		
Museums & Art Galleries							-		
Cemeteries		22 962		150	8 702	11 481	2 779	24.2%	17 404
Social rental housing							-		
Other				3 993	5 908	-	(5 908)	#DIV/0!	11 816
Heritage assets	-	-	-	-	-	-	-		-
Buildings							-		
Other							-		
Investment properties	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
Other assets	-	6 000	-	16	936	3 000	2 064	68.8%	1 872
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment		6 000		16	936	3 000	2 064	68.8%	1 872
Abattoirs							-		
Markets							-		
Civic Land and Buildings							-		
Other Buildings							-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		

Other									-		
Agricultural assets		-	-	-	-	-	-	-	-		-
<i>List sub-class</i>									-		
Biological assets		-	-	-	-	-	-	-	-		-
<i>List sub-class</i>									-		
Intangibles		-	-	-	-	-	-	-	-		-
Computers - software & programming									-		
Other									-		
Total Capital Expenditure on new assets	1	-	162 245	-	17 715	84 802	81 123	(3 680)	-4.5%		169 604

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

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Q2 Second Quarter

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
-										
Infrastructure		-	131 896	-	9 189	14 740	65 948	51 208	77.6%	29 480
Infrastructure - Road transport		-	48 198	-	6 641	6 976	24 099	17 123	71.1%	13 952
<i>Roads, Pavements & Bridges</i>			33 899		6 628	6 841	16 950	10 109	59.6%	13 682
<i>Storm water</i>			14 299		13	135	7 150	7 015	98.1%	270
Infrastructure - Electricity		-	37 074	-	750	2 043	18 537	16 494	89.0%	4 086
<i>Generation</i>			35 898		750	1 752	17 949	16 197	90.2%	3 504

<i>Transmission & Reticulation</i>									
<i>Street Lighting</i>		1 176			291	588	297	50.5%	582
Infrastructure - Water	-	19 392	-	816	3 581	9 696	6 115	63.1%	7 162
<i>Dams & Reservoirs</i>									
<i>Water purification</i>		19 392		816	3 581	9 696	6 115	63.1%	7 162
<i>Reticulation</i>									
Infrastructure - Sanitation	-	23 926	-	392	1 476	11 963	10 487	87.7%	2 952
<i>Reticulation</i>									
<i>Sewerage purification</i>		23 926		392	1 476	11 963	10 487	87.7%	2 952
Infrastructure - Other	-	3 306	-	590	664	1 653	989	59.8%	1 328
<i>Waste Management</i>									
<i>Transportation</i>									
Gas									
Other		3 306		590	664	1 653	989	59.8%	1 328
Community	-	21 378	-	137	1 158	10 689	9 531	89.2%	2 316
Parks & gardens		2 546		2	74	1 273	1 199	94.2%	148
Sportsfields & stadia				12	275	-	(275)	#DIV/0!	550
Swimming pools									
Community halls		170		-	9	85	76	89.4%	18
Libraries		168				84	84	100.0%	-
Recreational facilities									
Fire, safety & emergency		7 154		85	729	3 577	2 848	79.6%	1 458
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other		11 340		38	71	5 670	5 599	98.7%	142
Heritage assets	-	-	-	-	-	-	-		-
Buildings									
Other									
Investment properties	-	3 880	-	39	271	1 940	1 669	86.0%	542
Housing development		3 880		39	271	1 940	1 669	86.0%	542

Other							-		
Other assets	-	2 758	-	92	248	1 379	1 131	82.0%	496
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment		2 758		92	248	1 379	1 131	82.0%	496
Furniture and other office equipment							-		
Abattoirs							-		
Markets							-		
Civic Land and Buildings							-		
Other Buildings							-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other					-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>							-		
							-		
Biological assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>							-		
							-		
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
Total Repairs and Maintenance Expenditure	-	159 912	-	9 457	16 417	79 956	63 539	79.5%	32 834

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

FS184 Matjhabeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

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

Swimming pools					-	-	-		-
Community halls					-	-	-		-
Libraries					-	-	-		-
Recreational facilities					-	-	-		-
Fire, safety & emergency					-	-	-		-
Security and policing					-	-	-		-
Buses					-	-	-		-
Clinics					-	-	-		-
Museums & Art Galleries					-	-	-		-
Cemeteries					-	-	-		-
Social rental housing					-	-	-		-
Other					-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings					-	-	-		-
Other					-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development					-	-	-		-
Other					-	-	-		-
Other assets	-	-	-	-	-	-	-		-
General vehicles					-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment					-	-	-		-
Computers - hardware/equipment					-	-	-		-
Furniture and other office equipment					-	-	-		-
Abattoirs					-	-	-		-
Markets					-	-	-		-
Civic Land and Buildings					-	-	-		-
Other Buildings					-	-	-		-
Other Land					-	-	-		-
Surplus Assets - (Investment or Inventory)					-	-	-		-
Other					-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>					-	-	-		-
					-	-	-		-

