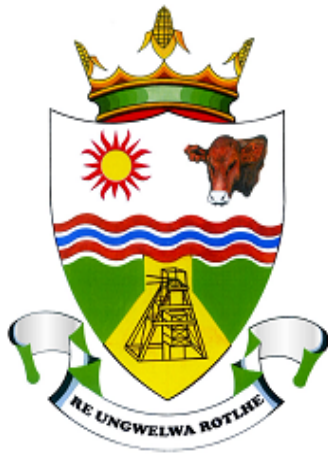


JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

(NC 451)

In-Year Report of the Municipality

Prepared in terms of Local Government: Municipal Finance Management Act No.56 of 2003; Municipal Budget and Reporting Regulations

Monthly Budget

Statement

AUGUST: 2015/16 F.Y

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period

CFO - Chief Financial Officer

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position

NT – National Treasury

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand

R&M – Repairs and maintenance on property, plant and equipment

SCM – Supply Chain Management

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget

Vote means one of the main segment into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purpose of the department or functional area concerned.

Zero Based Budgeting means as opposed to incremental budgeting, zero-based budgeting means that each year's budget is drawn up independently from that of the previous year. This means that items are not included simply because they were in the previous budget. Each item has to be justified and motivated for and the purpose of each item is considered. All items in the capital are treated on a "zero-basis"

PART 1

Section 1: Mayor's Report

Purpose

The purpose of this report is to submit to the Council the Monthly Budget Statement and the implementation of 2015/16 Budget of Joe Morolong Local Municipality for the period ending 31st August 2015 in line with legislative requirement Section 71 of Municipal Finance Management Act.

Background

Section 71 of the MFMA No.56 of 2003 together with Municipal Budget and Reporting Regulations requires that financial affairs of the municipality be reported on within a prescribed format, hence we compile this report to comply with the legislative requirement.

Furthermore, section 71 of MFMA No.56 of 2003 requires the Accounting Officer of the municipality, that must no later than 10 working days after the end of each month submit to the Mayor of the Municipality, and the relevant Provincial and National Treasury, a statement in a prescribed format on the state of municipality's budget implementation in relation to that month of the reporting.

Overall Performance Information

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS REVISED BUDGET %
TOTAL REVENUE	290 038	103 221	124 628	120.74%	42.97%
TOTAL OPERATING EXPENDITURE	163 655	25 858	21 288	82.33%	13.01%
TOTAL CAPITAL EXPENDITURE	126 383	19 578	16 008	81.76%	12.67%
SURPLUS/(DEFICIT)	(0)	57 785	87 332		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 121%, but when we exclude grants and focus on the municipality's own revenue only the performance is 19%, an 8% increase as compared to the previous month. The municipality received additional R0.7 million Housing Grant, R0.2 million BHP Billiton and R3.5 million Kumba Iron Ore for this month.

Operating Expenditure

Current expenditure is almost at 82% of the year-to-date budget. The expenditure item will be monitored in order to avoid unauthorised expenditure

➤ Capital Expenditure

Current expenditure is 82%, which means the municipality is 18% or R 3.6 million below the year-to-date budget.

Financial Problems or Risk Facing the Municipality

Currently there are no financial problems affecting the municipality. Monitoring and implementation of the capital project continues to receive attention. The municipal manager will continue to receive director's reports on each project to determine the project milestones and identify any possible risks for achieving the year end targets.

Other relevant information

The audited report for 2013/2014 FY of the municipality is qualified an improvement from disclaimer of 2012/13 FY. The audited outcomes for 2014/15 is not yet available as the municipality is currently under audit.

Section 2: Resolutions

IN-YEAR REPORTS 2015/16- AUGUST

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

That Council notes and approve the monthly budget statement and supporting documentation for August 2015.

Section 3: Executive Summary

3.1 Introduction

The audited report for 2013/2014 FY of the municipality is qualified an improvement from disclaimer of 2012/13 FY. The audited outcomes for 2014/15 is not yet available as the municipality is currently under audit

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The operating revenue performance in terms of year-to-date actuals is 121%, the annual billing for rates and fixed service charges took place in August and are reflected in this report. Year-to-date revenue 21% above year-to-date budgeted projections for August 2015.

Operating expenditure by type

Current expenditure is almost at 82% of the year-to-date budget. Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

Capital expenditure

Year-to-date expenditure on capital expenditure amounts to R 16 million or 82% of year-to-date budget which is 18% below the year-to-date target for August 2015. Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the month with a positive cash & cash equivalents balance of R78.3 million and decreased this by R14.1 million during August resulting in a closing balance of R64.2 million. Closing balance of R 64.2 million (R 13.1 million cash and R 51.1 million investments).

Refer to section 4 – Supporting Table SC5 & SC9 on Section 7 for more detail on the cash position

Material Variance from SDBIP

No Comments for August 2015.

Remedial or Corrective Steps

No Comments for August 2015.

3.3 Conclusion

Performance of revenue by source compared to budget is okay.

Operating expenditure currently reflects a variance of 28% below YTD budget while capital expenditure is 51% above YTD budget .

Section 4: In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC451 Joe Morolong - Table C1 Monthly Budget Statement Summary - M02

August

Description	2014/15	Budget Year 2015/16							
	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	11 578	10 489	–	1 406	4 438	10 489	(6 051)	-58%	10 489
Service charges	17 567	15 912	–	1 526	2 805	2 657	148	6%	15 912
Investment revenue	403	–	–	78	84	–	84	#DIV/0!	–
Transfers recognised - operational	121 239	147 129	–	1 525	59 605	57 715	1 890	3%	147 129
Other own revenue	2 750	839	–	325	9 171	141	9 030	6389%	839
Total Revenue (excluding capital transfers and contributions)	153 537	174 369	–	4 860	76 103	71 002	5 101	7%	174 369
Employee costs	46 406	49 199	–	4 231	8 150	7 937	213	3%	49 199
Remuneration of Councillors	9 020	8 538	–	719	1 418	1 423	(5)	-0%	8 538
Depreciation & asset impairment	–	10 000	–	–	–	–	–	–	10 000
Finance charges	930	934	–	14	24	25	(1)	-2%	934
Materials and bulk purchases	9 700	10 847	–	1 087	1 112	1 809	(697)	-39%	10 847
Transfers and grants	3 061	4 730	–	–	–	715	(715)	-100%	4 730
Other expenditure	53 215	79 406	–	4 934	10 583	13 949	(3 366)	-24%	79 406
Total Expenditure	122 332	163 655	–	10 984	21 288	25 858	(4 570)	-18%	163 655
Surplus/(Deficit)	31 205	10 714	–	(6 124)	54 815	45 144	9 671	21%	10 714
Transfers recognised - capital	121 533	115 669	–	4 647	48 525	32 219	16 306	51%	115 669
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	152 738	126 383	–	(1 478)	103 340	77 363	25 976	34%	126 383
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	152 738	126 383	–	(1 478)	103 340	77 363	25 976	34%	126 383
Capital expenditure & funds sources									
Capital expenditure	147 268	126 383	–	8 859	16 008	19 578	(3 571)	-18%	126 383
Capital transfers recognised	120 671	115 669	–	6 260	11 816	17 851	(6 036)	-34%	115 669
Public contributions & donations	9 437	–	–	2 413	2 413	–	2 413	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	17 160	10 714	–	185	1 778	1 727	52	3%	10 714
Total sources of capital funds	147 268	126 383	–	8 859	16 008	19 578	(3 571)	-18%	126 383
Financial position									
Total current assets	102 891	19 921	–	–	170 316	–	–	–	19 921
Total non current assets	1 559 595	1 262 412	–	–	8 859	–	–	–	1 262 412
Total current liabilities	38 081	14 675	–	–	7	–	–	–	14 675
Total non current liabilities	2 478	4 145	–	–	2 587	–	–	–	4 145
Community wealth/Equity	1 621 927	1 263 513	–	–	176 581	–	–	–	1 263 513
Cash flows									
Net cash from (used) operating	146 754	137 242	–	(6 105)	94 991	68 341	(26 649)	-39%	137 242
Net cash from (used) investing	(148 795)	(126 383)	–	(8 859)	(32 833)	19 766	52 599	266%	(126 383)
Net cash from (used) financing	(785)	(784)	–	–	–	–	–	–	(784)
Cash/cash equivalents at the month/year end	274	13 173	–	–	64 172	91 207	27 035	30%	12 088
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	5 229	1 784	5 068	2 246	2 224	5 598	11 962	70 620	104 730
Creditors Age Analysis									
Total Creditors	7	–	–	–	–	–	–	–	7

4.1.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

NC451 Joe Morolong - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	Budget Year 2015/16								
		2014/15	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		110 685	128 791	-	1 516	64 024	58 788	5 235	9%	128 791
Executive and council		5 446	5 998	-	-	5 998	5 998	-		5 998
Budget and treasury office		104 854	122 522	-	1 511	58 008	52 745	5 263	10%	122 522
Corporate services		386	271	-	5	18	45	(28)	-61%	271
Community and public safety		12 354	4 003	-	2 461	4 293	962	3 331	346%	4 003
Community and social services		2 962	3 893	-	1 689	1 693	944	750	79%	3 893
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	109	-	-	-	18	(18)	-100%	109
Housing		9 392	-	-	773	2 600	-	2 600	#DIV/0!	-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		66 376	58 615	-	3 801	32 679	20 152	12 527	62%	58 615
Planning and development		57 068	58 615	-	3 801	32 679	20 152	12 527	62%	58 615
Road transport		9 308	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		83 312	98 629	-	1 728	23 633	23 320	313	1%	98 629
Electricity		3 709	6 569	-	382	847	1 100	(252)	-23%	6 569
Water		77 157	89 515	-	1 098	22 290	21 796	494	2%	89 515
Waste water management		1 517	1 585	-	158	317	264	53	20%	1 585
Waste management		929	960	-	89	179	160	19	12%	960
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	272 727	290 038	-	9 506	124 628	103 221	21 406	21%	290 038
Expenditure - Standard										
Governance and administration		54 245	63 967	-	6 311	9 792	8 624	1 167	14%	63 967
Executive and council		17 737	16 419	-	1 625	2 825	2 765	60	2%	16 419
Budget and treasury office		24 048	35 237	-	3 478	4 816	3 951	864	22%	35 237
Corporate services		12 459	12 311	-	1 208	2 151	1 908	243	13%	12 311
Community and public safety		24 341	7 871	-	1 249	3 845	1 068	2 777	260%	7 871
Community and social services		12 097	6 963	-	732	1 228	919	309	34%	6 963
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	907	-	36	69	149	(80)	-54%	907
Housing		12 244	-	-	480	2 549	-	2 549	#DIV/0!	-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		8 185	9 931	-	589	1 115	1 670	(556)	-33%	9 931
Planning and development		8 185	9 931	-	589	1 115	1 670	(556)	-33%	9 931
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		35 562	81 885	-	2 835	6 537	14 495	(7 958)	-55%	81 885
Electricity		5 764	8 375	-	807	873	1 388	(514)	-37%	8 375
Water		29 797	71 914	-	1 930	5 454	12 693	(7 238)	-57%	71 914
Waste water management		-	587	-	39	91	227	(136)	-60%	587
Waste management		-	1 010	-	59	118	188	(70)	-37%	1 010
Other		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	122 332	163 655	-	10 984	21 288	25 858	(4 570)	-18%	163 655
Surplus/ (Deficit) for the year		150 395	126 383	-	(1 477)	103 340	77 363	25 976	34%	126 383

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Budget and Treasury Office; Corporate Support Services; Community Services;; Technical Services; Electrical Services; Water Unit and Planning & Development.

NC451 Joe Morolong - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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 - Executive & Council		5 446	5 998	–	–	5 998	5 998	–		5 998
Vote 2 - Budget & Treasury Office		104 854	122 522	–	1 511	58 008	52 745	5 263	10.0%	122 522
Vote 3 - Corporate Support Services		386	271	–	5	18	45	(28)	-61.1%	271
Vote 4 - Community Services		17 198	6 548	–	2 709	4 789	1 386	3 403	245.5%	6 548
Vote 5 - Technical Services		66 376	58 615	–	3 801	32 679	20 152	12 527	62.2%	58 615
Vote 6 - Electricity Services		3 554	6 569	–	382	847	1 100	(252)	-22.9%	6 569
Vote 7 - Water Services		76 169	89 515	–	1 098	22 290	21 796	494	2.3%	89 515
Vote 8 - Development & Town Planning Services		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	273 982	290 038	–	9 506	124 628	103 221	21 406	20.7%	290 038
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 737	16 419	–	1 625	2 825	2 765	60	2.2%	16 419
Vote 2 - Budget & Treasury Office		24 048	35 237	–	3 478	4 816	3 951	864	21.9%	35 237
Vote 3 - Corporate Support Services		12 459	12 311	–	1 208	2 151	1 908	243	12.7%	12 311
Vote 4 - Community Services		24 341	9 468	–	1 347	4 054	1 483	2 571	173.3%	9 468
Vote 5 - Technical Services		5 995	5 702	–	391	735	923	(189)	-20.4%	5 702
Vote 6 - Electricity Services		5 764	8 375	–	807	873	1 388	(514)	-37.0%	8 375
Vote 7 - Water Services		29 797	71 914	–	1 930	5 454	12 693	(7 238)	-57.0%	71 914
Vote 8 - Development & Town Planning Services		2 190	4 229	–	198	380	747	(367)	-49.1%	4 229
Total Expenditure by Vote	2	122 332	163 655	–	10 984	21 288	25 858	(4 570)	-17.7%	163 655
Surplus/ (Deficit) for the year	2	151 650	126 383	–	(1 477)	103 340	77 363	25 976	33.6%	126 383

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

The year-to-date actual revenue reflects 121% achievement while operating expenditure is 28% below year-to-date budget.

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description R thousands	R e f	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		11 578	10 489		1 406	4 438	10 489	(6 051)	-58%	10 489
Property rates - penalties & collection charges		–			–			–		
Service charges - electricity revenue		3 709	6 569		382	847	1 100	(252)	-23%	6 569
Service charges - water revenue		11 413	6 798		896	1 462	1 133	329	29%	6 798
Service charges - sanitation revenue		1 517	1 585		158	317	264	53	20%	1 585
Service charges - refuse revenue		929	960		89	179	160	19	12%	960
Service charges - other		–			–			–		
Rental of facilities and equipment		92	97		6	14	16	(2)	-15%	97
Interest earned - external investments		403	–		78	84		84	#DIV/0!	–
Interest earned - outstanding debtors		484	50				10	(10)	-100%	50
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services			109				18	(18)	-100%	109
Transfers recognised - operational		121 239	147 129		1 525	59 605	57 715	1 890	3%	147 129
Other revenue		2 174	582		319	9 158	97	9 061	9341%	582
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		153 537	174 369	–	4 860	76 103	71 002	5 101	7%	174 369
Expenditure By Type										
Employee related costs		46 406	49 199		4 231	8 150	7 937	213	3%	49 199
Remuneration of councillors		9 020	8 538		719	1 418	1 423	(5)	0%	8 538
Debt impairment		–	3 960		–			–		3 960
Depreciation & asset impairment		–	10 000		–			–		10 000
Finance charges		930	934		14	24	25	(1)	-2%	934
Bulk purchases		9 700	10 847		1 087	1 112	1 809	(697)	-39%	10 847
Other materials		–			–			–		
Contracted services		11 114	20 398		2 832	5 145	4 173	972	23%	20 398
Transfers and grants		3 061	4 730		–		715	(715)	-100%	4 730
Other expenditure		42 101	55 048		2 101	5 438	9 776	(4 337)	-44%	55 048
Loss on disposal of PPE					–			–		
Total Expenditure		122 332	163 655	–	10 984	21 288	25 858	(4 570)	-18%	163 655
Surplus/(Deficit)										
Transfers recognised - capital		121 533	115 669		4 647	48 525	32 219	16 306	0	115 669
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		152 738	126 383	–	(1 478)	103 340	77 363			126 383
Taxation								–		
Surplus/(Deficit) after taxation		152 738	126 383	–	(1 478)	103 340	77 363			126 383
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		152 738	126 383	–	(1 478)	103 340	77 363			126 383
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		152 738	126 383	–	(1 478)	103 340	77 363			126 383

The year-to-date operating revenue actuals reflects 121% of the year-to-date budget, below the target.

Current expenditure is almost 28%, below year-to-date budget projections for August 2015.

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description R thousands	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 4 - Community Services		19 401	29 225	-	3 293	3 293	4 871	(1 578)	-32%	29 225
Vote 5 - Technical Services		21 273	17 555	-	2 501	4 104	2 926	1 178	40%	17 555
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		18 222	68 890	-	2 558	6 511	11 482	(4 971)	-43%	68 890
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	58 895	115 669	-	8 352	13 908	19 278	(5 371)	-28%	115 669
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		526	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		191	50	-	-	-	50	(50)	-100%	50
Vote 3 - Corporate Support Services		685	1 205	-	185	185	-	185	#DIV/0!	1 205
Vote 4 - Community Services		9 770	9 209	-	321	1 914	-	1 914	#DIV/0!	9 209
Vote 5 - Technical Services		11 740	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		65 461	250	-	-	-	250	(250)	-100%	250
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	88 373	10 714	-	507	2 100	300	1 800	600%	10 714
Total Capital Expenditure		147 268	126 383	-	8 859	16 008	19 578	(3 571)	-18%	126 383
Capital Expenditure - Standard Classification										
Governance and administration		1 402	1 255	-	185	185	50	135	271%	1 255
Executive and council		526	-	-	-	-	-	-		-
Budget and treasury office		191	50	-	-	-	50	(50)	-100%	50
Corporate services		685	1 205	-	185	185	-	185	#DIV/0!	1 205
Community and public safety		9 770	17 360	-	321	1 914	696	1 219	175%	17 360
Community and social services		9 770	6 576	-	321	1 914	696	1 219	175%	6 576
Sport and recreation		-	8 350	-	-	-	-	-		8 350
Public safety		-	2 433	-	-	-	-	-		2 433
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		34 161	17 555	-	2 501	4 104	1 463	2 641	181%	17 555
Planning and development		1 968	-	-	-	-	-	-		-
Road transport		32 194	17 555	-	2 501	4 104	1 463	2 641	181%	17 555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		101 935	90 214	-	5 851	9 804	7 730	2 073	27%	90 214
Electricity		-	-	-	-	-	-	-		-
Water		82 534	69 140	-	2 558	6 511	5 991	520	9%	69 140
Waste water management		19 401	21 074	-	3 293	3 293	1 740	1 553	89%	21 074
Waste management		-	-	-	-	-	-	-		-
Other										
Total Capital Expenditure - Standard Classification	3	147 268	126 383	-	8 859	16 008	9 939	6 068	61%	126 383
Funded by:										
National Government		120 671	115 669	-	6 260	11 816	17 851	(6 036)	-34%	115 669
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		120 671	115 669	-	6 260	11 816	17 851	(6 036)	-34%	115 669
Public contributions & donations	5	9 437	-	-	2 413	2 413	-	2 413	#DIV/0!	-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		17 160	10 714	-	185	1 778	1 727	52	3%	10 714
Total Capital Funding		147 268	126 383	-	8 859	16 008	19 578	(3 571)	-18%	126 383

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	Budget Year 2015/16				
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 014	13 173		13 080	13 173
Call investment deposits		692	257		51 092	257
Consumer debtors		39 204	4 916		45 733	4 916
Other debtors		60 729			58 997	
Current portion of long-term receivables						
Inventory		252	1 575		1 414	1 575
Total current assets		102 891	19 921	-	170 316	19 921
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1 559 595	1 261 992		8 859	1 261 992
Agricultural					-	
Biological assets						
Intangible assets			420			420
Other non-current assets						
Total non current assets		1 559 595	1 262 412	-	8 859	1 262 412
TOTAL ASSETS		1 662 486	1 282 333	-	179 175	1 282 333
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		785	784			784
Consumer deposits						
Trade and other payables		36 083	13 214		7	13 214
Provisions		1 214	677			677
Total current liabilities		38 081	14 675	-	7	14 675
Non current liabilities						
Borrowing		2 478	2 516		2 587	2 516
Provisions			1 629			1 629
Total non current liabilities		2 478	4 145	-	2 587	4 145
TOTAL LIABILITIES		40 559	18 820	-	2 594	18 820
NET ASSETS	2	1 621 927	1 263 513	-	176 581	1 263 513
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 621 927	1 263 513		176 581	1 263 513
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 621 927	1 263 513	-	176 581	1 263 513

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2014/15	Budget Year 2015/16							
		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, penalties & collection charges		1 252	8 916		88	228	456	(228)	-50%	8 916
Service charges		10 687	13 526		488	939	2 441	(1 502)	-62%	13 526
Other revenue		18 874	714		325	9 171	117	9 054	7751%	714
Government - operating		113 515	147 129		1 525	59 605	57 715	1 890	3%	147 129
Government - capital		126 432	115 669		4 647	48 525	32 219	16 306	51%	115 669
Interest		162	40		78	84	7	77	1154%	40
Dividends								-		
Payments										
Suppliers and employees		(120 962)	(143 873)		(13 242)	(23 536)	(24 130)	(595)	2%	(143 873)
Finance charges		(146)	(149)		(14)	(24)	(25)	(0)	2%	(149)
Transfers and Grants		(3 061)	(4 730)				(458)	(458)	100%	(4 730)
NET CASH FROM/(USED) OPERATING ACTIVITIES		146 754	137 242	-	(6 105)	94 991	68 341	(26 649)	-39%	137 242
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		(148 795)	(126 383)		(8 859)	(32 833)	19 766	52 599	266%	(126 383)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 795)	(126 383)	-	(8 859)	(32 833)	19 766	52 599	266%	(126 383)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(785)	(784)					-		(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(785)	(784)	-	-	-	-	-		(784)
NET INCREASE/ (DECREASE) IN CASH HELD		(2 825)	10 074	-	(14 964)	62 158	88 108			10 074
Cash/cash equivalents at beginning:		3 099	3 099			2 014	3 099			2 014
Cash/cash equivalents at month/year end:		274	13 173			64 172	91 207			12 088

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 and 10 for a more comprehensive picture of the cash position of the municipality which is short investment and available cash in primary bank account.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

Supporting Table SC3

NC451 Joe Morolong - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 196	1 037	1 031	741	710	1 860	6 476	8 796	21 848	18 583		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	64	115	73	83	110	101	703	2 789	4 038	3 786		
Receivables from Non-exchange Transactions - Property Rates	1400	3 551	334	2 317	1 170	1 151	1 108	3 565	1 714	14 910	8 708		
Receivables from Exchange Transactions - Waste Water Management	1500	182	182	167	158	156	153	699	1 203	2 899	2 369		
Receivables from Exchange Transactions - Waste Management	1600	104	104	96	93	92	91	460	999	2 037	1 734		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	132	12	1 384	0	5	2 285	59	55 119	58 997	57 469		
Total By Income Source	2000	5 229	1 784	5 068	2 246	2 224	5 598	11 962	70 620	104 730	92 649	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2	2	36	37	36	36	45	9	203	163		
Commercial	2300	2 796	828	1 734	638	718	621	3 529	8 276	19 141	13 782		
Households	2400	2 255	916	3 138	1 417	1 325	4 793	8 006	61 915	83 764	77 455		
Other	2500	175	39	159	155	146	147	382	419	1 622	1 249		
Total By Customer Group	2600	5 229	1 784	5 068	2 246	2 224	5 598	11 962	70 620	104 730	92 649	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2015/16									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	7										7
Auditor General	0800											-
Other	0900											-
Total By Customer Type	1000	7	-	-	-	-	-	-	-	-	7	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	2		247		249
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		31		31
FNB-62247117709		Call Account	Call Deposit	Call Deposit	0		106		107
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		73		73
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		232		233
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		323		20 000		20 323
Nedbank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	71		-	30 000	30 071
Municipality sub-total					397		20 695	30 000	51 092
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				397		20 695	30 000	51 092

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant Receipts

NC451 Joe Morolong - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description R thousands	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		107 758	142 694	–	934	57 187	54 785	2 403	4.4%	142 694
Local Government Equitable Share		93 255	115 253			48 023	45 620	2 403	5.3%	115 253
Water Services Operating Subsidy		10 000	22 500			5 625	5 625			22 500
Finance Management		1 600	1 675			1 675	1 675			1 675
Municipal Systems Improvement		934	930			930	930			930
EPWP Incentive		1 969	2 336		934	934	935			2 336
Other transfers and grants [insert description]								–		
Provincial Government:		12 760	1 505	–	1 525	3 352	–	3 352	#DIV/0!	1 505
Sport and Recreation		969	1 505		753	753		753	#DIV/0!	1 505
Housing		–			773	2 600		2 600	#DIV/0!	
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	120 518	144 199	–	2 459	60 539	54 785	5 755	10.5%	144 199
Capital Transfers and Grants										
National Government:		112 578	118 599	–	–	43 878	43 878	–		118 599
Municipal Infrastructure Grant (MIG)		57 058	58 599			28 878	28 878	–		58 599
Regional Bulk Infrastructure		5 520						–		
Municipal Water Infrastructure Grant		50 000	60 000			15 000	15 000	–		60 000
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		9 308	–	–	3 713	3 517	–	3 517	#DIV/0!	–
Kumba Iron Ore (Access Road)		9 308			3 713	3 517		3 517	#DIV/0!	
Total Capital Transfers and Grants	5	121 886	118 599	–	3 713	47 395	43 878	3 517	8.0%	118 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242 404	262 798	–	6 172	107 935	98 663	9 272	9.4%	262 798

It should be noted that no provincial or national grants should be received during April to June of any year. This is to prevent confusion from the overlap of the national government and the local government financial years and the negative impact this has previously had on reporting.

8.2 Supporting Table SC7 (1) – Grant expenditure.

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2014/15	Budget Year 2015/16						YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		107 833	142 694	-	9 982	19 626	19 641	(15)	-0.1%	142 694
Local Government Equitable Share		93 255	115 253		9 604	19 209	19 209	-		115 253
Water Services Operating Subsidy		10 000	22 500		-	-	-	-		22 500
Finance Management		1 680	1 675		56	96	278	(182)	-65.5%	1 675
Municipal Systems Improvement		930	930		-	-	155	(155)	-100.0%	930
EPWP Incentive		1 969	2 336		321	321	-	321	#DIV/0!	2 336
Other transfers and grants [insert description]										
Provincial Government:		13 213	1 505	-	539	2 661	226	2 435	1078.3%	1 505
Sport and Recreation		969	1 505		59	112	226	(113)	-50.2%	1 505
Housing		12 244			480	2 549		2 549	#DIV/0!	
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		121 046	144 199	-	10 522	22 287	19 867	2 420	12.2%	144 199
Capital expenditure of Transfers and Grants										
National Government:		112 766	118 599	-	6 186	11 938	19 278	(7 340)	-38.1%	118 599
Municipal Infrastructure Grant (MIG)		57 162	58 599		4 658	6 456	9 278	(2 822)	-30.4%	58 599
Regional Bulk Infrastructure		5 604								
Municipal Water Infrastructure Grant		50 000	60 000		1 529	5 482	10 000	(4 518)	-45.2%	60 000
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		9 726	-	-	2 413	2 413	-	2 413	#DIV/0!	-
Kumba Iron Ore (Access Road)		9 726			2 413	2 413		2 413	#DIV/0!	
Total capital expenditure of Transfers and Grants		122 492	118 599	-	8 599	14 351	19 278	(4 927)	-25.6%	118 599
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		243 538	262 798	-	19 121	36 638	39 145	(2 507)	-6.4%	262 798

Section 9 – Expenditure on councillors and board members allowances and employee benefits

9.1 Supporting Table SC8

NC451 Joe Morolong - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		5 756	4 904		408	805	817	(12)	-2%	
Pension and UIF Contributions		488	707		59	129	118	11	10%	
Medical Aid Contributions			-					-		
Motor Vehicle Allowance		2 066	2 174		180	355	362	(7)	-2%	
Cellphone Allowance		710	754		72	129	126	3	3%	
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		9 020	8 538	-	719	1 418	1 423	(5)	0%	-
% increase	4		-5.3%							
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages		2 923	2 778		267	534	463	71	15%	
Pension and UIF Contributions		556	495		39	78	82	(5)	-6%	
Medical Aid Contributions		101	141		11	122	24	99	418%	
Overtime		-	-					-		
Performance Bonus		-	-					-		
Motor Vehicle Allowance		1 536	1 561		123	250	260	(10)	-4%	
Cellphone Allowance		83	92		2	5	15	(10)	-69%	
Housing Allowances		493	488		38	77	81	(5)	-6%	
Other benefits and allowances		7	0		0	0	0	0	975%	
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5 699	5 556	-	480	1 065	926	139	15%	-
% increase	4		-2.5%							
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		24 601	27 037		2 041	4 163	4 661	(497)	-11%	
Pension and UIF Contributions		4 365	5 381		346	698	897	(199)	-22%	
Medical Aid Contributions		2 863	2 547		236	477	425	53	12%	
Overtime		1 472	632		148	302	105	197	187%	
Performance Bonus		1 856	2 429		-	25	-	25	#DIV/0!	
Motor Vehicle Allowance		3 807	2 443		761	1 074	407	667	164%	
Cellphone Allowance		460	549		36	73	91	(19)	-21%	
Housing Allowances		1 493	2 141		143	293	357	(64)	-18%	
Other benefits and allowances		433	410		39	80	68	12	17%	
Payments in lieu of leave			75				-	-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		41 350	43 644	-	3 751	7 185	7 011	174	2%	-
% increase	4		5.5%							
Total Parent Municipality		56 069	57 738	-	4 950	9 669	9 360	308	3%	-
Unpaid salary, allowances & benefits in arrears:			3.0%							

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								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers 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								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Other Staff 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								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		56 069	57 738	-	4 950	9 669	9 360	308	3%	-
% increase	4		3.0%							
TOTAL MANAGERS AND STAFF		47 049	49 199	-	4 231	8 250	7 937	313	4%	-

Section 10 – Actual and Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NC451 Joe Morolong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1															
Cash Receipts By Source																
Property rates		140	88										10 261	10 489		
Property rates - penalties & collection charges		-											-	-		
Service charges - electricity revenue		401	375										5 793	6 569		
Service charges - water revenue		35	96										6 667	6 798		
Service charges - sanitation revenue		5	8										1 572	1 585		
Service charges - refuse		10	9										941	960		
Service charges - other		-											-	-		
Rental of facilities and equipment		8	6										83	97		
Interest earned - external investments		5	78										(84)	-		
Interest earned - outstanding debtors													50	50		
Dividends received													-	-		
Fines													-	-		
Licences and permits													-	-		
Agency services													109	109		
Transfer receipts - operating		58 080	1 525										87 524	147 129		
Other revenue		8 838	319										(8 576)	582		
Cash Receipts by Source		67 522	2 504	-	-	-	-	-	-	-	-	-	104 342	174 369	-	-
Other Cash Flows by Source																
Transfer receipts - capital		43 878	4 363										67 428	115 669		
Contributions & Contributed assets													-	-		
Proceeds on disposal of PPE													-	-		
Short term loans													-	-		
Borrowing long term/refinancing													-	-		
Increase in consumer deposits													-	-		
Receipt of non-current debtors													-	-		
Receipt of non-current receivables													-	-		
Change in non-current investments													-	-		
Total Cash Receipts by Source		111 400	6 868	-	-	-	-	-	-	-	-	-	171 770	290 038	-	-
Cash Payments by Type																
Employee related costs		3 919	4 231										41 049	49 199		
Remuneration of councillors		700	719										7 120	8 538		
Interest paid		11	14										3 936	3 960		
Bulk purchases - Electricity		25	771										9 204	10 000		
Bulk purchases - Water & Sewer		-	316										618	934		
Other materials													10 847	10 847		
Contracted services		2 313	2 832										15 253	20 398		
Grants and subsidies paid - other municipalities													-	-		
Grants and subsidies paid - other													4 730	4 730		
General expenses		3 727	3 976										47 344	55 048		
Cash Payments by Type		10 695	12 858	-	-	-	-	-	-	-	-	-	140 101	163 655	-	-
Other Cash Flows/Payments by Type																
Capital assets		24 783	8 859										(33 642)			
Repayment of borrowing													-	-		
Other Cash Flows/Payments		20 695	30 397										(51 092)			
Total Cash Payments by Type		56 173	52 115	-	-	-	-	-	-	-	-	-	55 367	163 655	-	-
NET INCREASE/(DECREASE) IN CASH HELD		55 228	(45 247)	-	-	-	-	-	-	-	-	-	116 403	126 383	-	-
Cash/cash equivalents at the month/year beginning:		3 099	58 327	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	3 099	129 483	129 483
Cash/cash equivalents at the month/year end:		58 327	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	129 483	129 483	129 483	129 483

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month R thousands	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	3 586	9 639		7 149	7 149	9 639	2 490	25.8%	6%
August	17 493	9 939		8 859	16 008	19 578	3 571	18.2%	13%
September	25 831	10 189				29 767	-		
October	48 900	10 623				40 391	-		
November	56 896	11 278				51 669	-		
December	73 318	10 823				62 493	-		
January	74 802	10 623				73 116	-		
February	83 234	10 623				83 740	-		
March	100 289	10 623				94 363	-		
April	108 252	10 623				104 986	-		
May	128 062	10 623				115 610	-		
June	148 402	10 773				126 383	-		
Total Capital expenditure	869 065	126 383	-	16 008					

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

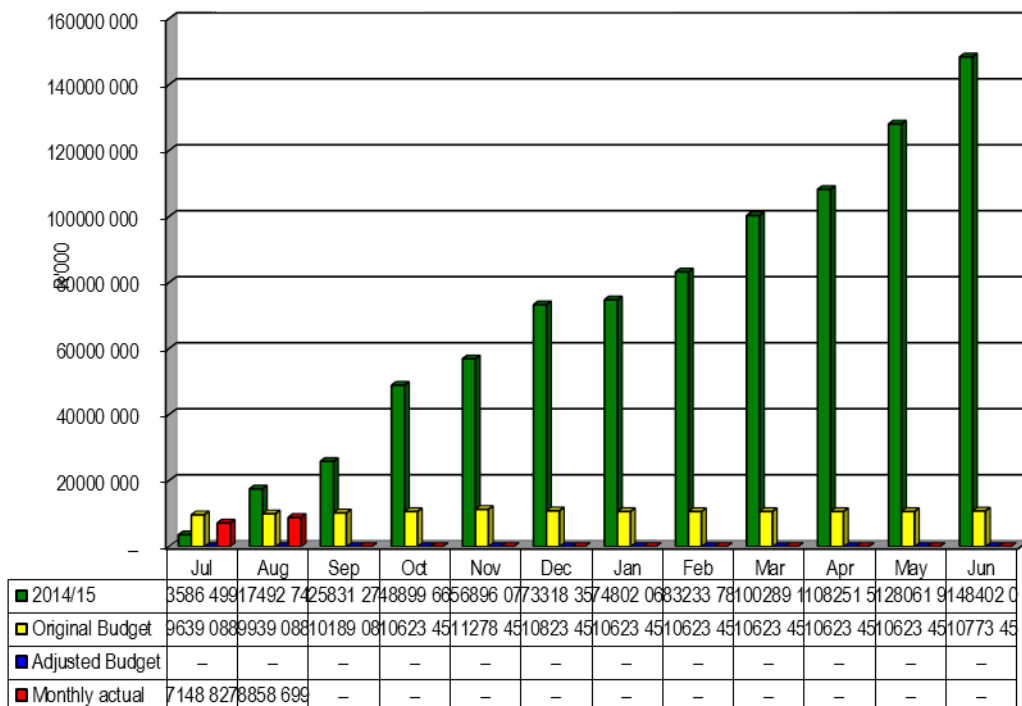
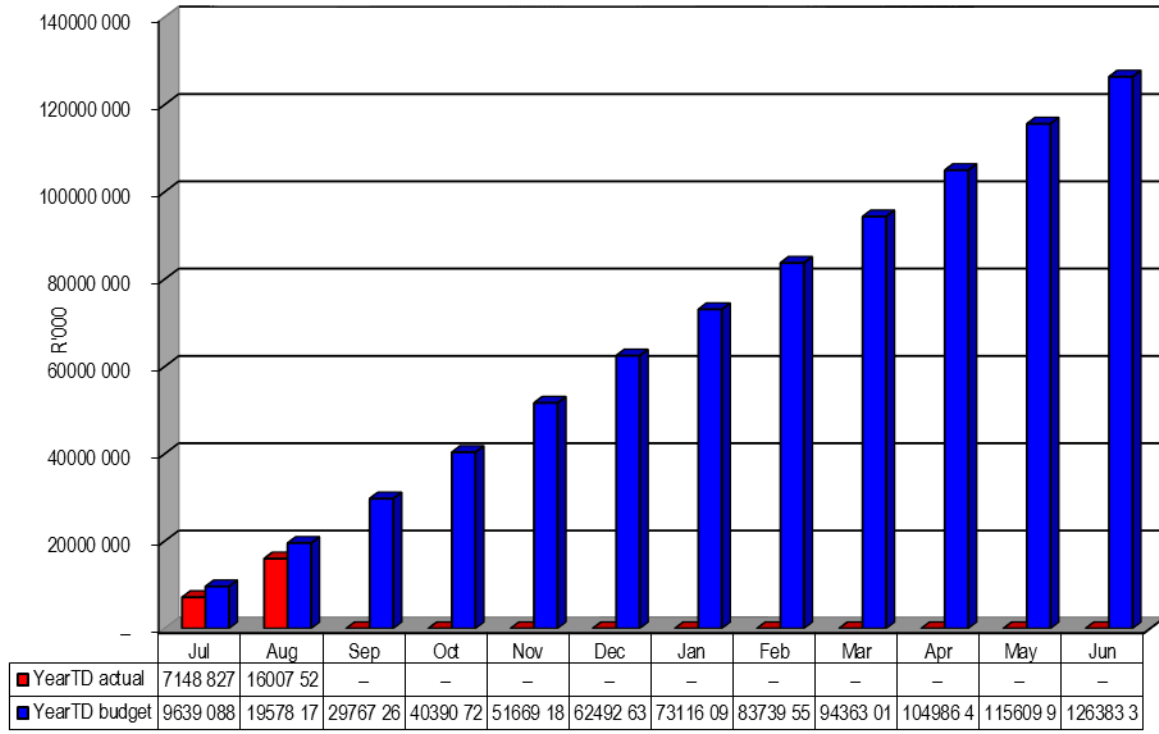


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

NC451 Joe Morolong - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2015/16								
		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		124 380	107 569	-	8 352	13 908	18 136	4 229	23.3%	107 569
Infrastructure - Road transport		32 194	17 555	-	2 501	4 104	2 926	(1 178)	-40.3%	17 555
Roads, Pavements & Bridges		32 194	17 555	-	2 501	4 104	2 926	(1 178)	-40.3%	17 555
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		72 786	69 140	-	2 558	6 511	11 732	5 221	44.5%	69 140
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		72 786	69 140	-	2 558	6 511	11 732	5 221	44.5%	69 140
Infrastructure - Sanitation		19 401	20 874	-	3 293	3 293	3 479	186	5.3%	20 874
Reticulation		19 401	20 874	-	3 293	3 293	3 479	186	5.3%	20 874
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		8 532	14 721	-	321	1 914	1 392	(523)	-37.6%	14 721
Parks & gardens		-	35	-	-	-	-	-	-	35
Sportsfields & stadia		-	8 350	-	-	-	-	-	-	8 350
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		6 578	4 000	-	-	1 593	1 392	(201)	-14.5%	4 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		1 955	2 336	-	321	321	-	(321)	#DIV/0!	2 336
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3 934	3 028	-	185	185	50	(135)	-270.8%	3 028
General vehicles		3 552	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	200	-	-	-	-	-	-	200
Computers - hardware/equipment		209	180	-	185	185	50	(135)	-270.8%	180
Furniture and other office equipment		-	160	-	-	-	-	-	-	160
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		173	2 433	-	-	-	-	-	-	2 433
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	55	-	-	-	-	-	-	55
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		257	365	-	-	-	-	-	-	365
Computers - software & programming		257	365	-	-	-	-	-	-	365
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	137 103	125 683	-	8 859	16 008	19 578	3 571	18.2%	125 683
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11.2.2 Supporting Table SC13b

NC451 Joe Morolong - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description	Ref	2014/15	Budget Year 2015/16							
		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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		10 000	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		10 000	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation		10 000								
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
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		417	700	-	-	-	-	-	-	700
General v ehicles										
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardw are/equipment			200							200
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inv entry)										
Other		417	500							500
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - softw are & programming										
Other										
Total Capital Expenditure on renewal of existing ass	1	10 417	700	-	-	-	-	-	-	700
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

11.2.2 Supporting Table SC13c

NC451 Joe Morolong - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - MO2 August

Description	Ref	Budget Year 2015/16								
		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		3 668	26 268	-	11	11	4 743	4 731	99.8%	26 268
Infrastructure - Road transport		365	243	-	-	-	41	41	100.0%	243
Roads, Pavements & Bridges		365	243	-	-	-	41	41	100.0%	243
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		70	200	-	-	-	33	33	100.0%	200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		70	200	-	-	-	33	33	100.0%	200
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2 884	25 700	-	11	11	4 648	4 637	99.8%	25 700
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		122	650	-	-	-	108	108	100.0%	650
Reticulation		2 761	25 050	-	11	11	4 539	4 528	99.8%	25 050
Infrastructure - Sanitation		84	110	-	-	-	18	18	100.0%	110
Reticulation		84	110	-	-	-	18	18	100.0%	110
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		257	15	-	-	-	3	3	100.0%	15
Waste Management		-	15	-	-	-	3	3	100.0%	15
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		257	-	-	-	-	-	-	-	-
Community		0	20	-	-	-	13	13	100.0%	20
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	20	-	-	-	3	3	100.0%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		0	25	-	-	-	4	4	100.0%	25
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	20	-	-	-	3	3	100.0%	20
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	15	-	-	-	3	3	100.0%	15
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		577	210	-	150	150	35	(115)	-330.0%	210
General vehicles		381	70	-	3	3	12	8	72.8%	70
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		26	10	-	-	-	2	2	100.0%	10
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abitoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		168	130	-	147	147	22	(128)	-579.9%	130
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Inventoried or Inventory)		-	-	-	-	-	-	-	-	-
Other		1	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		4 237	26 558	-	161	162	4 791	4 629	96.6%	26 558
Specialised vehicles		-	-	-	-	-	-	-	-	-
Rescue		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conceivancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Section 12 – Parent municipality financial performance

12.1 Supporting Table SC10

The tables contained in this report are for Joe Morolong Local Municipality as the parent municipality only.

Section 13 – Municipal entity summary

13.1 Supporting Table SC11

Not applicable.

Section 14 – In-year reports of municipal entities attached to the municipality's in-year report

14.1 Listing of in-year reports for municipal entities attached to this report

Not applicable.

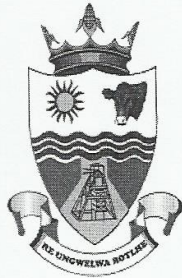
Section 15 – Other supporting documentation

15.1 Other information

None.

Section 12: Municipal Manager's Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

QUALITY CERTIFICATE

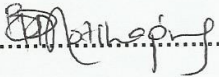
I, Tshepo Macdonald Bloom, Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY, hereby certify that-

(mark as appropriate)

- The monthly budget statement
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

For the month of August 2015 of 2015/2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo Macdonald Bloom
Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 14/09/2015

