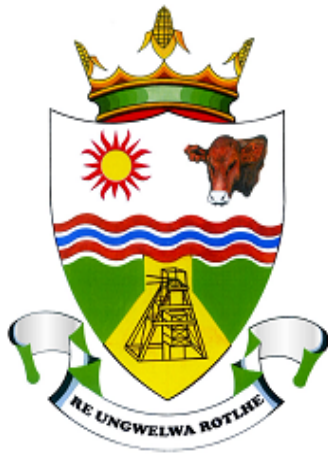


JOE MOROLONG LOCAL MUNICIPALITY



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

JUNE: 2016/17 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 2016/17 Budget of Joe Morolong Local Municipality for the period ending 30th June 2017 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

The information under 2015/16 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2016.

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	REVISED BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	322,239	315,392	317,028	100.52%	98.38%
TOTAL OPERATING EXPENDITURE	169,247	169,247	192,199	113.56%	113.56%
TOTAL CAPITAL EXPENDITURE	149,550	149,550	135,177	90.39%	90.39%
SURPLUS/(DEFICIT)	3,441	(3,405)	(10,347)		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 101%. During June Month we received R483 thousands from South 32(Magojaneng Water Supply)

➤ **Operating Expenditure**

Current expenditure is 114% of the year-to-date budget, and only other expenditure and contracted service indicated over expenditure of over 5%. This expenditure item will continue to be monitored in order to avoid unauthorised expenditure

➤ **Capital Expenditure**

Current expenditure is 90% of 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 2014/15 FY of the municipality is qualified as the previous financial year of 2013/14 FY. The information under 2015/16 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2016

Section 2: Resolutions

IN-YEAR REPORTS 2016/17-JUNE

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 June 2017.

Section 3: Executive Summary

3.1 Introduction

As stated in the Mayor's Report the information under 2015/16 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2016

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 101%, the annual billing for rates and fixed service charges took place

Operating expenditure by type

Current expenditure is almost at 114% 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 is 90%.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the year with a positive cash & cash equivalents balance of R 33.8 million and decreased this by R31.4 million during March resulting in a closing balance of R2.4 million. Closing balance of R 2.4 million (R 1.1 million cash and R 1.3 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 June 2017

Remedial or Corrective Steps

No Comments for June 2017.

3.3 Conclusion

Operating expenditure currently reflects a variance of 114% above YTD budget while capital expenditure is 10% below YTD budget.

Performance of revenue by source compared to budget is okay.

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 - M12 June

Description	2015/16	Budget Year 2016/17							
	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	10,418	12,863	12,863	469	4,861	12,863	(8,001)	-62%	12,863
Service charges	30,945	24,809	24,809	866	9,704	24,809	(15,105)	-61%	24,809
Investment revenue	1,585	-	597	34	1,228	597	631	106%	597
Transfers recognised - operational	140,729	122,361	137,029	-	128,992	137,029	(8,037)	-6%	137,029
Other own revenue	7,772	1,476	4,440	250	10,590	4,440	6,150	138%	4,440
Total Revenue (excluding capital transfers and contributions)	191,449	161,508	179,737	1,619	155,375	179,737	(24,363)	-14%	179,737
Employee costs	56,714	52,979	54,994	4,781	57,213	54,994	2,220	4%	54,994
Remuneration of Councillors	7,818	10,015	10,015	708	8,430	10,015	(1,585)	-16%	10,015
Depreciation & asset impairment	57,118	10,000	10,000	-	-	10,000	(10,000)	-100%	10,000
Finance charges	291	943	819	18	699	819	(120)	-15%	819
Materials and bulk purchases	10,095	12,085	12,085	1,979	10,988	12,085	(1,097)	-9%	12,085
Transfers and grants	52,992	4,938	3,638	556	4,272	3,638	634	17%	3,638
Other expenditure	161,769	69,985	80,960	4,246	101,005	80,960	20,045	25%	80,960
Total Expenditure	346,797	160,945	172,511	12,287	182,607	172,511	10,096	6%	172,511
Surplus/(Deficit)	(155,347)	563	7,227	(10,669)	(27,232)	7,227	(34,459)	-477%	7,227
Transfers recognised - capital	158,778	140,131	142,501	486	136,753	142,501	(5,748)	-4%	142,501
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,431	140,694	149,728	(10,182)	109,521	149,728	(40,207)	-27%	149,728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,431	140,694	149,728	(10,182)	109,521	149,728	(40,207)	-27%	149,728
Capital expenditure & funds sources									
Capital expenditure	82,677	137,376	148,379	12,260	135,177	148,379	(13,202)	-9%	148,379
Capital transfers recognised	70,186	129,377	134,679	11,670	120,158	134,679	(14,521)	-11%	134,679
Public contributions & donations	8,990	-	7,822	-	10,450	7,822	2,628	34%	7,822
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3,501	7,999	7,049	590	4,569	7,049	(2,480)	-35%	7,049
Total sources of capital funds	82,677	137,376	149,550	12,260	135,177	149,550	(14,374)	-10%	149,550
Financial position									
Total current assets	39,250	17,964	31,224		175,998				17,964
Total non current assets	1,644,835	1,644,589	1,809,681		12,260				1,644,589
Total current liabilities	67,057	14,525	15,071		9,059				14,525
Total non current liabilities	(10,021)	3,834	3,520		1,276				3,834
Community wealth/Equity	1,627,049	1,644,194	1,675,298		177,924				1,644,194
Cash flows									
Net cash from (used) operating	146,571	160,405	175,111	(25,810)	109,305	175,111	65,805	38%	175,111
Net cash from (used) investing	(82,677)	(149,310)	(149,668)	(12,260)	(131,678)	(149,668)	(17,990)	12%	(149,668)
Net cash from (used) financing	(31,460)	(784)	(784)	-	(392)	(784)	(392)	50%	(784)
Cash/cash equivalents at the month/year end	17,003	34,150	26,713	-	1,074	26,713	25,639	96%	48,497
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	4,575	3,670	3,199	17,793	2,538	4,724	22,723	113,002	172,224
Creditors Age Analysis									
Total Creditors	8,205	687	-	-	-	-	167	-	9,059

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) - M12 June

Description	Ref	Budget Year 2016/17								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		140,869	130,233	133,829	534	131,063	133,829	(2,765)	-2%	133,829
Executive and council		5,998	6,315	6,315	–	6,315	6,315	–		6,315
Budget and treasury office		134,572	123,606	127,163	528	124,312	127,163	(2,851)	-2%	127,163
Corporate services		299	312	351	7	437	351	86	24%	351
<i>Community and public safety</i>		7,964	2,754	2,696	4	12,411	2,696	9,716	360%	2,696
Community and social services		2,751	2,634	2,635	4	4,043	2,635	1,408	53%	2,635
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	120	60	–	–	60	(60)	-100%	60
Housing		5,213	–	–	–	8,368	–	8,368	#DIV/0!	–
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		73,030	57,929	57,953	0	57,860	57,953	(94)	0%	57,953
Planning and development		73,030	57,929	57,953	0	57,860	57,953	(94)	0%	57,953
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		128,365	110,723	120,915	1,352	115,694	120,915	(5,221)	-4%	120,915
Electricity		5,259	7,038	7,038	253	3,347	7,038	(3,691)	-52%	7,038
Water		120,243	101,114	111,306	820	108,991	111,306	(2,316)	-2%	111,306
Waste water management		1,887	1,650	1,650	177	2,129	1,650	479	29%	1,650
Waste management		976	920	920	102	1,227	920	307	33%	920
<i>Other</i>	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	350,228	301,639	315,392	1,890	317,028	315,392	1,636	1%	315,392
Expenditure - Standard										
<i>Governance and administration</i>		190,332	70,882	72,376	4,135	100,677	72,376	28,301	39%	72,376
Executive and council		15,567	18,741	19,544	1,656	31,612	19,544	12,068	62%	19,544
Budget and treasury office		159,537	38,125	38,096	1,146	52,148	38,096	14,052	37%	38,096
Corporate services		15,229	14,017	14,737	1,333	16,917	14,737	2,181	15%	14,737
<i>Community and public safety</i>		9,393	8,584	16,115	799	18,247	16,115	2,132	13%	16,115
Community and social services		8,900	7,643	8,322	758	9,161	8,322	839	10%	8,322
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		492	940	609	41	707	609	98	16%	609
Housing		–	–	7,184	–	8,379	7,184	1,195	17%	7,184
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		60,907	9,749	9,603	613	9,210	9,603	(394)	-4%	9,603
Planning and development		60,907	9,749	9,603	613	9,210	9,603	(394)	-4%	9,603
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		86,165	75,098	71,152	6,740	64,065	71,152	(7,087)	-10%	71,152
Electricity		6,181	10,185	9,528	1,349	10,155	9,528	626	7%	9,528
Water		78,307	63,213	59,514	5,219	51,820	59,514	(7,694)	-13%	59,514
Waste water management		861	702	891	84	910	891	19	2%	891
Waste management		816	998	1,219	89	1,180	1,219	(40)	-3%	1,219
<i>Other</i>		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	346,797	164,313	169,247	12,287	192,199	169,247	22,952	14%	169,247
Surplus/ (Deficit) for the year		3,431	137,326	146,145	(10,397)	124,829	146,145	(21,316)	-15%	146,145

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) - M12 June

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		5,998	6,315	6,315	–	6,315	6,315	–		6,315
Vote 2 - Budget & Treasury Office		134,572	123,606	127,163	528	124,325	127,163	(2,838)	-2.2%	127,163
Vote 3 - Corporate Support Services		299	312	351	7	437	351	86	24.4%	351
Vote 4 - Community Services		10,827	5,325	12,112	284	15,759	12,112	3,648	30.1%	12,112
Vote 5 - Technical Services		73,030	57,929	57,929	–	57,845	57,929	(84)	-0.1%	57,929
Vote 6 - Electricity Services		5,259	7,038	7,038	253	3,347	7,038	(3,691)	-52.4%	7,038
Vote 7 - Water Services		120,243	101,114	111,306	820	108,992	111,306	(2,315)	-2.1%	111,306
Vote 8 - Development & Town Planning Services		–	–	24	0	15	24	(10)	-40.0%	24
Total Revenue by Vote	2	350,228	301,639	322,239	1,890	317,034	322,239	(5,204)	-1.6%	322,239
Expenditure by Vote	1									
Vote 1 - Executive & Council		15,567	18,741	19,544	1,656	31,612	19,544	12,068	61.7%	19,544
Vote 2 - Budget & Treasury Office		159,537	38,125	38,096	1,146	52,149	38,096	14,053	36.9%	38,096
Vote 3 - Corporate Support Services		15,229	14,017	14,737	1,333	16,917	14,737	2,181	14.8%	14,737
Vote 4 - Community Services		11,070	10,284	18,225	972	20,337	18,225	2,112	11.6%	18,225
Vote 5 - Technical Services		58,407	5,594	5,526	409	5,344	5,526	(182)	-3.3%	5,526
Vote 6 - Electricity Services		6,181	10,185	9,528	1,349	10,155	9,528	626	6.6%	9,528
Vote 7 - Water Services		78,307	63,213	59,514	5,219	51,820	59,514	(7,694)	-12.9%	59,514
Vote 8 - Development & Town Planning Services		2,500	4,155	4,077	204	3,765	4,077	(312)	-7.7%	4,077
Total Expenditure by Vote	2	346,797	164,313	169,247	12,287	192,100	169,247	22,853	13.5%	169,247
Surplus/ (Deficit) for the year	2	3,431	137,326	152,991	(10,397)	124,935	152,991	(28,057)	-18.3%	152,991

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 101% achievement while operating expenditure is 14% above 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) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		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		10,418	12,863	12,863	469	4,861	12,863	(8,001)	-62%	12,863
Property rates - penalties & collection charges								-		
Service charges - electricity revenue		5,259	7,038	7,038	253	761	7,038	(6,277)	-89%	7,038
Service charges - water revenue		22,823	15,200	15,200	333	5,585	15,200	(9,615)	-63%	15,200
Service charges - sanitation revenue		1,887	1,650	1,650	177	2,129	1,650	479	29%	1,650
Service charges - refuse revenue		976	920	920	102	1,229	920	309	34%	920
Service charges - other								-		
Rental of facilities and equipment		61	93	150	8	202	150	52	35%	150
Interest earned - external investments		1,585		597	34	1,228	597	631	106%	597
Interest earned - outstanding debtors		7,337	50	2,987		-	2,987	(2,987)	-100%	2,987
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services			120	60		-	60	(60)	-100%	60
Transfers recognised - operational		140,729	122,361	137,029		128,992	137,029	(8,037)	-6%	137,029
Other revenue		374	1,212	1,243	242	10,388	1,243	9,145	736%	1,243
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		191,449	161,508	179,737	1,619	155,375	179,737	(24,363)	-14%	179,737
Expenditure By Type										
Employee related costs		56,714	52,979	54,994	4,781	57,213	54,994	2,220	4%	54,994
Remuneration of councillors		7,818	10,015	10,015	708	8,430	10,015	(1,585)	-16%	10,015
Debt impairment		79,249	3,053	3,053			3,053	(3,053)	-100%	3,053
Depreciation & asset impairment		57,118	10,000	10,000			10,000	(10,000)	-100%	10,000
Finance charges		291	943	819	18	699	819	(120)	-15%	819
Bulk purchases		10,095	12,085	12,085	1,979	10,988	12,085	(1,097)	-9%	12,085
Other materials								-		
Contracted services		-	22,585	20,393	1,051	31,336	20,393	10,944	54%	20,393
Transfers and grants		52,992	4,938	3,638	556	4,272	3,638	634	17%	3,638
Other expenditure		82,520	44,347	57,515	3,195	69,668	57,515	12,154	21%	57,515
Loss on disposal of PPE								-		
Total Expenditure		346,797	160,945	172,511	12,287	182,607	172,511	10,096	6%	172,511
Surplus/(Deficit)										
Transfers recognised - capital		158,778	140,131	142,501	486	136,753	142,501	(5,748)	(0)	142,501
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,431	140,694	149,728	(10,182)	109,521	149,728			149,728
Taxation								-		
Surplus/(Deficit) after taxation		3,431	140,694	149,728	(10,182)	109,521	149,728			149,728
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,431	140,694	149,728	(10,182)	109,521	149,728			149,728
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,431	140,694	149,728	(10,182)	109,521	149,728			149,728

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) - M12 June

Vote Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 4 - Community Services		24,890	17,412	14,532	1,184	14,126	14,532	(405)	-3%	14,532
Vote 5 - Technical Services		23,373	20,474	20,474	441	18,640	20,474	(1,834)	-9%	20,474
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		30,318	90,241	102,649	10,022	99,219	102,649	(3,429)	-3%	102,649
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	78,581	128,127	137,655	11,647	131,986	137,655	(5,669)	-4%	137,655
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	40	40	-	-	40	(40)	-100%	40
Vote 2 - Budget & Treasury Office		21	150	150	17	58	150	(92)	-61%	150
Vote 3 - Corporate Support Services		575	2,520	2,572	590	788	2,572	(1,784)	-69%	2,572
Vote 4 - Community Services		3,501	6,330	7,767	6	2,149	7,767	(5,618)	-72%	7,767
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		-	209	195	-	195	195	-		195
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	4,097	9,249	10,724	613	3,191	10,724	(7,533)	-70%	10,724
Total Capital Expenditure		82,677	137,376	148,379	12,260	135,177	148,379	(13,202)	-9%	148,379
Capital Expenditure - Standard Classification										
Governance and administration		595	2,720	2,762	607	847	2,762	(1,915)	-69%	2,762
Executive and council			40	40		40	40	(40)	-100%	40
Budget and treasury office		21	150	150	17	58	150	(92)	-61%	150
Corporate services		575	2,530	2,572	590	788	2,572	(1,784)	-69%	2,572
Community and public safety		3,501	12,091	6,657	6	2,149	6,657	(4,508)	-68%	6,657
Community and social services		3,501	5,330	5,657	6	1,533	5,657	(4,125)	-73%	5,657
Sport and recreation			5,761	-			-	-		-
Public safety		-	1,000	1,000		616	1,000	(384)	-38%	1,000
Housing										
Health										
Economic and environmental services		23,373	20,474	20,474	441	18,640	20,474	(1,834)	-9%	20,474
Planning and development										
Road transport		23,373	20,474	20,474	441	18,640	20,474	(1,834)	-9%	20,474
Environmental protection										
Trading services		55,208	102,101	119,657	11,206	113,541	119,657	(6,116)	-5%	119,657
Electricity										
Water		30,318	90,450	105,125	10,022	100,086	105,125	(5,039)	-5%	105,125
Waste water management		24,890	11,652	14,532	1,184	13,455	14,532	(1,077)	-7%	14,532
Waste management										
Other										
Total Capital Expenditure - Standard Classification	3	82,677	137,386	149,550	12,260	135,177	149,550	(14,374)	-10%	149,550
Funded by:										
National Government		70,186	129,377	134,679	11,670	120,158	134,679	(14,521)	-11%	134,679
Provincial Government		-								
District Municipality										
Other transfers and grants										
Transfers recognised - capital		70,186	129,377	134,679	11,670	120,158	134,679	(14,521)	-11%	134,679
Public contributions & donations	5	8,990		7,822		10,450	7,822	2,628	34%	7,822
Borrowing	6									
Internally generated funds		3,501	7,999	7,049	590	4,569	7,049	(2,480)	-35%	7,049
Total Capital Funding		82,677	137,376	149,550	12,260	135,177	149,550	(14,374)	-10%	149,550

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		21,570	9,998	22,352	1,074	9,998
Call investment deposits		–	260	263	1,254	260
Consumer debtors		10,556	5,155	6,954	111,338	5,155
Other debtors		1,256			60,886	
Current portion of long-term receivables		4,290				
Inventory		1,578	2,550	1,655	1,446	2,550
Total current assets		39,250	17,964	31,224	175,998	17,964
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1,644,360	1,644,189	1,809,261	12,260	1,644,189
Agricultural		–				
Biological assets						
Intangible assets		474	400	420		400
Other non-current assets						
Total non current assets		1,644,835	1,644,589	1,809,681	12,260	1,644,589
TOTAL ASSETS		1,684,084	1,662,553	1,840,904	188,258	1,662,553
LIABILITIES						
Current liabilities						
Bank overdraft		4,568				
Borrowing		784	784	784		784
Consumer deposits						
Trade and other payables		59,934	13,740	14,287	9,059	13,740
Provisions		1,771			–	
Total current liabilities		67,057	14,525	15,071	9,059	14,525
Non current liabilities						
Borrowing		(13,540)	2,124	1,724	1,276	2,124
Provisions		3,519	1,710	1,796	–	1,710
Total non current liabilities		(10,021)	3,834	3,520	1,276	3,834
TOTAL LIABILITIES		57,035	18,359	18,591	10,334	18,359
NET ASSETS	2	1,627,049	1,644,194	1,822,313	177,924	1,644,194
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,627,049	1,644,194	1,675,298	177,924	1,644,194
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,627,049	1,644,194	1,675,298	177,924	1,644,194

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		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		–	12,219	10,933	81	1,903	10,933	(9,030)	-83%	10,933
Service charges		20,341	23,568	21,087	105	5,363	21,087	(15,725)	-75%	21,087
Other revenue		482	1,357	1,221	250	11,622	1,221	10,401	852%	1,221
Government - operating		118,229	120,820	137,029		132,337	137,029	(4,692)	-3%	137,029
Government - capital		125,295	140,131	142,501	486	154,703	142,501	12,202	9%	142,501
Interest		1,585	48	43	34	1,127	43	1,085	2552%	43
Dividends			–					–		–
Payments										
Suppliers and employees		(66,078)	(97,266)	(97,266)	(26,193)	(193,988)	(97,266)	96,722	-99%	(97,266)
Finance charges		(291)	(943)	(909)	(18)	(246)	(909)	(663)	73%	(909)
Transfers and Grants		(52,992)	(39,529)	(39,529)	(556)	(3,515)	(39,529)	(36,013)	91%	(39,529)
NET CASH FROM/(USED) OPERATING ACTIVITIES		146,571	160,405	175,111	(25,810)	109,305	175,111	65,805	38%	175,111
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		(82,677)	(149,310)	(149,668)	(12,260)	(131,678)	(149,668)	(17,990)	12%	(149,668)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82,677)	(149,310)	(149,668)	(12,260)	(131,678)	(149,668)	(17,990)	12%	(149,668)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits						–		–		
Payments										
Repayment of borrowing		(31,460)	(784)	(784)	–	(392)	(784)	(392)	50%	(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(31,460)	(784)	(784)	–	(392)	(784)	(392)	50%	(784)
NET INCREASE/ (DECREASE) IN CASH HELD		32,434	10,311	24,658	(38,070)	(22,765)	24,658			24,658
Cash/cash equivalents at beginning:		(15,431)	23,839	2,055		23,839	2,055			23,839
Cash/cash equivalents at month/year end:		17,003	34,150	26,713		1,074	26,713			48,497

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 - M12 June

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	2,025	1,606	1,613	1,454	1,426	3,866	16,683	24,409	53,082	47,839		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	301	92	137	197	244	151	986	3,537	5,646	5,115		
Receivables from Non-exchange Transactions - Property Rates	1400	1,670	1,054	1,045	15,751	361	373	2,861	20,595	43,710	39,941		
Receivables from Exchange Transactions - Waste Water Management	1500	236	227	222	219	216	211	1,164	2,876	5,371	4,686		
Receivables from Exchange Transactions - Waste Management	1600	139	131	129	127	124	121	669	2,090	3,529	3,130		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	203	561	52	45	167	2	360	59,496	60,886	60,070		
Total By Income Source	2000	4,575	3,670	3,199	17,793	2,538	4,724	22,723	113,002	172,224	160,781	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	140	129	128	2,592	65	53	300	4,163	7,569	7,173		
Commercial	2300	1,533	804	831	6,042	766	468	3,210	17,546	31,200	28,031		
Households	2400	2,898	2,734	2,236	9,138	1,707	4,203	19,213	91,291	133,420	125,552		
Other	2500	3	4	3	21	1	1	1	2	35	25		
Total By Customer Group	2600	4,575	3,670	3,199	17,793	2,538	4,724	22,723	113,002	172,224	160,781	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2016/17									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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	321	-	-	-	-	-	-	-	-	321	
Bulk Water	0200	-	687	-	-	-	-	-	-	-	687	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	7,884	-	-	-	-	-	-	167	-	8,051	
Total By Customer Type	1000	8,205	687	-	-	-	-	-	167	-	9,059	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		277		279
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		35		35
FNB-62247117709		Call Account	Call Deposit	Call Deposit	1		119		119
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		81		81
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		262		263
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		6		1,088	1,088	6
NedBank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	-		0	-	0
ABSA 2076158401		Call Account	Call Deposit	Call Deposit	-		-	-	-
NedBank 7881112840/000006		Fixed Deposit	Fixed deposit		48		25,417	5,000	465
Standard Bnak 508866243-010		Fixed Deposit	Fixed deposit		-		185		-
Municipality sub-total					58		27,469	6,088	1,254
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				58		27,469	6,088	1,254

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 - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		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:		142,694	117,928	117,928	–	117,928	117,928	–		117,928
Local Government Equitable Share		115,253	115,068	115,068	–	115,068	115,068	–		115,068
Water Services Operating Subsidy		22,500								
Finance Management		1,675	1,810	1,810	–	1,810	1,810			1,810
Municipal Systems Improvement		930								
EPWP Incentive		2,336	1,050	1,050		1,050	1,050			1,050
Other transfers and grants [insdescription]								–		
Provincial Government:		5,585	1,541	8,387	–	10,181	8,387	1,794	21.4%	8,387
Sport and Recreation		371	1,541	1,541		1,763	1,541	222	14.4%	1,541
Housing		5,213		6,846		8,418	6,846	1,572	23.0%	6,846
Other transfers and grants [insert scription]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	148,279	119,469	126,315	–	128,109	126,315	1,794	1.4%	126,315
Capital Transfers and Grants										
National Government:		138,449	143,023	145,393	–	145,393	145,393	–		145,393
Municipal Infrastructure Grant (MIG)		63,599	57,839	57,839		57,839	57,839	–		57,839
Municipal Water Infrastructure Grant		60,000		–	–			–		
Regional Bulk Infrastructure		14,850		2,370	–	2,370	2,370	–		2,370
Water Services Infrastructure Grant			85,184	85,184		85,184	85,184	–		85,184
Other capital transfers [insert description]		–						–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		9,409	–	7,822	486	9,310	7,822	1,488	19.0%	–
South 32		–		7,822	486	9,310	7,822			
Kumba Iron Ore (Access Road)		9,409						–		
Total Capital Transfers and Grants	5	147,857	143,023	153,215	486	154,703	153,215	1,488	1.0%	145,393
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	296,136	262,492	279,530	486	282,812	279,530	3,282	1.2%	271,708

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 - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		142,675	117,928	117,928	115,611	117,790	117,928	(138)	-0.1%	117,928
Local Government Equitable Share		115,253	115,068	115,068	115,068	115,068	115,068	-		115,068
Water Services Operating Subsidy		22,500						-		
Finance Management		1,635	1,810	1,810	537	1,774	1,810	(36)	-2.0%	1,810
Municipal Systems Improvement		951						-		
EPWP Incentive		2,336	1,050	1,050	6	948	1,050	(102)	-9.7%	1,050
Other transfers and grants [insert description]								-		
Provincial Government:										
Sport and Recreation		371	1,541	1,541	86	1,480	1,541	(61)	-4.0%	1,541
Housing		5,213		7,184		8,379	7,184	1,195	16.6%	7,184
Other transfers and grants [insert description]								-		
District Municipality:										
[insert description]		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:										
[insert description]		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		148,260	119,469	126,653	115,697	127,649	126,653	996	0.8%	126,653
Capital expenditure of Transfers and Grants										
National Government:										
		138,380	143,023	145,367	27,951	139,194	145,367	(6,172)	-4.2%	145,367
Municipal Infrastructure Grant (MIG)		63,530	57,839	57,839	7,735	53,051	57,839	(4,788)	-8.3%	57,839
Municipal Water Infrastructure Grant		60,000						-		
Regional Bulk Infrastructure		14,850		2,344		2,344	2,344	-		2,344
Water Services Infrastructure Grant			85,184	85,184	20,216	83,799	85,184	(1,385)	-1.6%	85,184
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:										
District Municipality:										
Other grant providers:		9,409	-	9,643	-	10,784	9,643	1,141	11.8%	9,643
South 32		-		9,643	-	10,784	9,643	1,141	11.8%	9,643
Kumba Iron Ore (Access Road)		9,409						-		
Total capital expenditure of Transfers and Grants		147,788	143,023	155,010	27,951	149,978	155,010	(5,032)	-3.2%	155,010
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		296,048	262,492	281,663	143,647	277,627	281,663	(4,035)	-1.4%	281,663

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

9.1 Supporting Table SC8

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 - M12 June

Description	Ref	Budget Year 2016/17												2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousands	1																
Cash Receipts By Source																	
Property rates		73	143	894	97	121	24	82	29	229	71	69	10,388	12,219			
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue		77	57	105	53	54	58	65	379	12	546	263	5,018	6,687			
Service charges - water revenue		51	42	1,700	45	90	134	42	25	510	44	43	11,715	14,440			
Service charges - sanitation revenue		1	3	423	9	13	3	5	2	112	7	4	985	1,568			
Service charges - refuse		4	6	254	3	13	5	6	2	41	3	4	533	874			
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment		83	9	34	8	6	7	4	26	7	7	4	(108)	88			
Interest earned - external investments		43	138	104	75	184	52	206	101	109	145	81	(1,238)	-			
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	48	48			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	114	114			
Transfer receipts - operating		51,794	2,073	353	1,583	1,832	38,356	-	-	35,873	-	-	(11,044)	120,820			
Other revenue		5,159	2,840	451	287	234	274	230	69	128	14	23	(8,555)	1,155			
Cash Receipts by Source		57,287	5,311	4,319	2,159	2,545	38,913	640	633	37,021	839	490	7,856	158,012			
Other Cash Flows by Source																	
Transfer receipts - capital		30,775	21,296	2,370	45,642	2,854	21,891	21,296	-	8,566	-	-	(14,559)	140,131			
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		88,061	26,607	6,689	47,801	5,399	60,804	21,936	633	45,587	839	490	(6,703)	298,143			
Cash Payments by Type																	
Employee related costs		4,688	4,447	4,439	4,468	6,926	4,385	4,491	4,565	4,606	4,368	4,848	1,143	53,375			
Remuneration of councillors		713	640	640	758	758	775	758	686	687	687	692	1,427	9,221			
Interest paid		14	21	10	27	10	418	37	16	68	42	17	262	943			
Bulk purchases - Electricity		646	737	874	559	443	15	1,477	27	432	43	-	1,168	6,422			
Bulk purchases - Water & Sewer		665	395	437	-	530	-	655	-	614	-	459	1,908	5,663			
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-			
Contracted services		2,090	1,990	2,282	3,585	1,038	2,497	840	2,246	313	817	5,898	(1,010)	22,585			
Grants and subsidies paid - other municipalities		293	583	599	44	-	295	305	622	-	348	314	1,536	4,938			
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	34,590	34,590		
General expenses		36,516	4,603	9,058	28,093	(10,741)	16,594	519	(16,368)	(8,900)	6,494	10,889	(76,756)	-			
Cash Payments by Type		45,625	13,415	18,339	37,534	(1,036)	24,979	9,083	(8,205)	(2,180)	12,799	23,116	(35,732)	137,738			
Other Cash Flows/Payments by Type																	
Capital assets		13,827	8,149	10,958	13,969	14,402	20,206	8,412	6,243	11,457	7,291	10,747	23,648	149,310			
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	784	784			
Other Cash Flow s/Payments		10,000	20,000	-	(10,000)	(10,318)	-	20,000	(11,460)	20,000	(35,000)	-	(23,222)	-			
Total Cash Payments by Type		69,452	41,564	29,297	41,503	3,048	45,185	37,495	(13,422)	29,278	40,090	(1,137)	(34,521)	287,833			
NET INCREASE/(DECREASE) IN CASH HELD		18,610	(14,957)	(22,608)	6,298	2,351	15,619	(15,559)	14,055	16,309	(39,251)	1,627	27,818	10,311			
Cash/cash equivalents at the month/year beginning:		23,839	42,448	27,491	4,883	11,181	13,532	29,151	13,592	27,647	43,956	4,705	6,332	23,839	34,150	34,150	
Cash/cash equivalents at the month/year end:		42,448	27,491	4,883	11,181	13,532	29,151	13,592	27,647	43,956	4,705	6,332	34,150	34,150	34,150	34,150	

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2015/16	Budget Year 2016/17							
	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	7,149	11,217		13,827	13,827	11,217	(2,609)	-23.3%	10%
August	8,859	11,217		8,149	21,975	22,434	459	2.0%	16%
September	6,066	12,244		10,958	32,933	34,678	1,745	5.0%	24%
October	10,084	11,217		13,969	46,902	45,895	(1,007)	-2.2%	34%
November	10,172	11,217		14,402	61,304	57,112	(4,192)	-7.3%	45%
December	9,744	11,217		20,206	81,511	68,330	(13,181)	-19.3%	59%
January	6,541	11,217		5,668	87,178	79,547	(7,632)	-9.6%	63%
February	9,236	11,217		6,243	93,422	90,764	(2,658)	-2.9%	68%
March	10,772	12,054		11,457	104,879	102,818	(2,061)	-2.0%	76%
April	8,527	11,217		7,291	112,170	114,035	1,865	1.6%	0
May	7,722	11,217		10,747	122,917	125,252	2,335	1.9%	0
June	6,853	12,074		12,260	135,177	137,326	2,149	1.6%	0
Total Capital expenditure	101,725	137,326	-	135,177					

Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v target

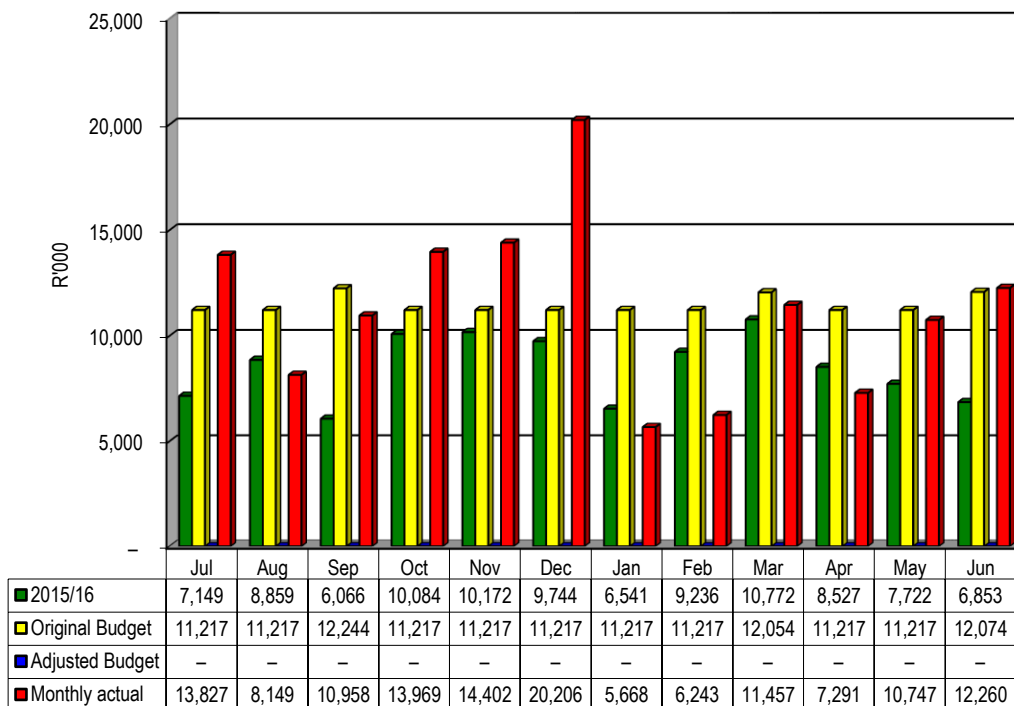
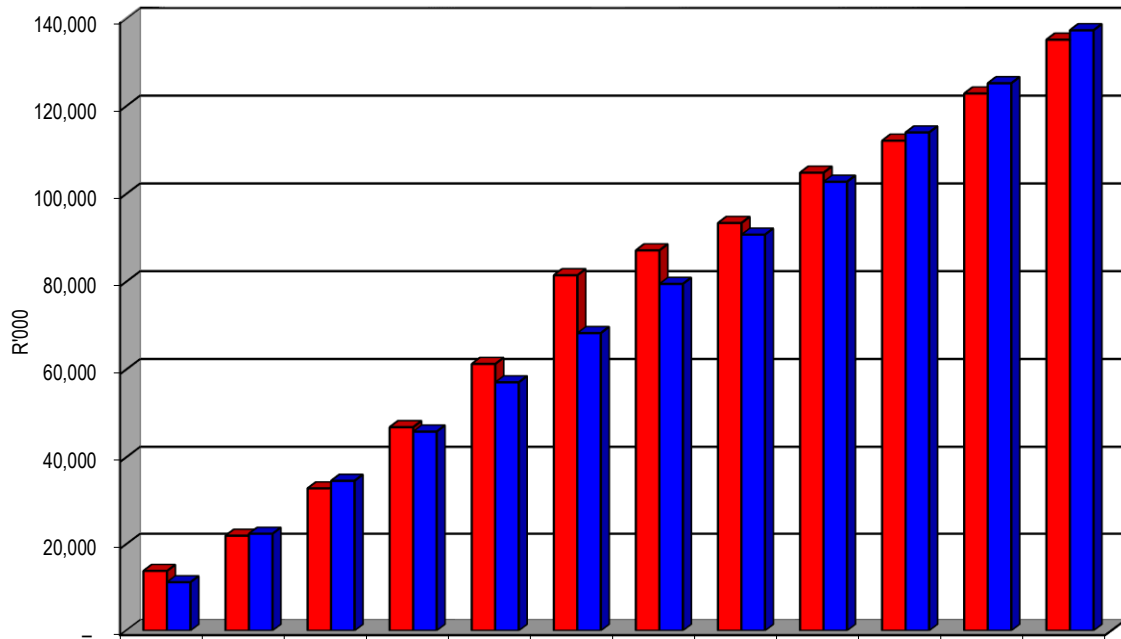


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	13,827	21,975	32,933	46,902	61,304	81,511	87,178	93,422	104,879	112,170	122,917	135,177
■ YearTD budget	11,217	22,434	34,678	45,895	57,112	68,330	79,547	90,764	102,818	114,035	125,252	137,326

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 - M12 June

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		125,896	122,575	140,309	11,647	132,181	140,309	8,128	5.8%	140,309
Infrastructure - Road transport		17,716	20,474	20,474	441	18,640	20,474	1,834	9.0%	20,474
Roads, Pavements & Bridges		17,716	20,474	20,474	441	18,640	20,474	1,834	9.0%	20,474
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		86,550	90,450	105,303	10,022	99,414	105,303	5,889	5.6%	105,303
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		86,550	90,450	105,303	10,022	99,414	105,303	5,889	5.6%	105,303
Infrastructure - Sanitation		21,630	11,652	14,532	1,184	14,126	14,532	405	2.8%	14,532
Reticulation		21,630	11,652	14,532	1,184	14,126	14,532	405	2.8%	14,532
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		5,873	10,831	5,050	6	1,328	5,050	3,722	73.7%	5,050
Parks & gardens		-	20	-	-	-	-	-	-	-
Sportsfields & stadia		-	5,761	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		3,537	4,000	4,000	-	370	4,000	3,630	90.7%	4,000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		2,336	1,050	1,050	6	957	1,050	93	8.8%	1,050
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1,415	3,520	4,209	463	1,787	4,209	2,422	57.5%	4,209
General vehicles		-	200	200	-	-	200	200	100.0%	200
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	80	80	-	82	80	(2)	-3.0%	80
Computers - hardware/equipment		385	440	718	199	759	718	(41)	-5.7%	718
Furniture and other office equipment		40	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		990	2,800	3,211	263	946	3,211	2,265	70.6%	3,211
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		318	400	100	144	144	100	(44)	-43.9%	100
Computers - software & programming		318	400	100	144	144	100	(44)	-43.9%	100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	133,502	137,326	149,668	12,260	135,440	149,668	14,228	9.5%	149,668
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 - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17,893	15,705	16,800	1,738	12,101	16,800	4,699	28.0%	16,800
Infrastructure - Road transport		-	126	126	30	80	126	47	36.9%	126
Roads, Pavements & Bridges		-	126	126	30	80	126	47	36.9%	126
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		189	630	471	-	30	471	441	93.7%	471
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		189	630	471	-	30	471	441	93.7%	471
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		17,575	14,804	16,108	1,708	11,991	16,108	4,117	25.6%	16,108
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		651	450	450	9	282	450	168	37.4%	450
Reticulation		16,924	14,354	15,658	1,699	11,709	15,658	3,949	25.2%	15,658
Infrastructure - Sanitation		129	145	95	1	1	95	94	99.1%	95
Reticulation		129	145	95	1	1	95	94	99.1%	95
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1	21	(1)	-	0	0	-	-	0
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1	21	(1)	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	0	-	0	0	-	-	0
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		757	503	610	20	603	610	8	1.3%	610
General vehicles		102	173	173	9	86	173	86	50.0%	173
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		184	80	89	10	99	89	(10)	-11.8%	89
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		471	250	349	0	417	349	(68)	-19.5%	349
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		18,651	16,229	17,410	1,758	12,704	17,410	4,706	27.0%	17,410
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
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.

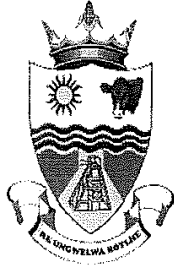
Section 15 – Other supporting documentation

15.1 Other information

None.

Section 16: Municipal Manager's Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

QUALITY CERTIFICATE

I, Tatolo Job Gopetse, Acting 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 of June 2016/17 FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tatolo Job Gopetse

Acting Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature:

Date : 14/07/2017