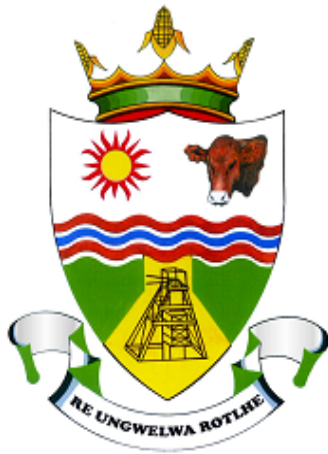


JOE MOROLONG LOCAL MUNICIPALITY



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

MARCH: 2015/16 F.Y

Table of Contents

| Content | Page No |
|---|---------|
| Glossary | 3 |
| PART 1 | |
| Section 1: Mayor’s Report..... | 5 |
| Section 2: Council Resolutions | 7 |
| Section 3: Executive Summary | 7 |
| Section 4: In-Year budget tables | 9 |
| PART 2- SUPPORT DOCUMENTATION | |
| Section 5: Debtors Analysis..... | 16 |
| Section 6: Creditors’ Analysis | 16 |
| Section 7: Investment Portfolio Analysis..... | 17 |
| Section 8: Allocation and Grant Receipts and Expenditure..... | 18 |
| Section 9: Expenditure on Councillors and Board Members | |
| Allowance and Employee Benefits..... | 20 |
| Section 10: Actual and Revised Targets for Cash Receipts..... | 22 |
| Section 11: Capital Programme Performance..... | 23 |
| Section 12: Parent Municipality Financial Performance | 28 |
| Section 13: Municipal Entity Summary | 28 |
| Section 14: In-year Report of Municipal Entities Attached to the Municipality’s | |
| in-year Reports..... | 28 |
| Section 15: Other Supporting Documentation..... | 28 |
| Section 16: Municipal Manager’s Quality Certificate | 29 |

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 March 2016 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 | 292,809 | 360,262 | 123.04% | 124.21% |
| TOTAL OPERATING EXPENDITURE | 163,655 | 97,506 | 102,116 | 104.73% | 62.40% |
| TOTAL CAPITAL EXPENDITURE | 126,383 | 92,459 | 98,951 | 107.02% | 78.29% |
| SURPLUS/(DEFICIT) | (0) | 102,844 | 159,195 | | |

➤ Revenue

The revenue performance in terms of year-to-date actuals is 123%, as the previous month. The municipality received additional R4.3 million Housing Grant, R2.2 million South 32 and R 2.3 million RBIG(Heuningvlei Water) for this month for Service Level Agreement.

Operating Expenditure

Current expenditure is almost at 105% of the year-to-date budget, which means the municipality is within its year-to-date budget. This expenditure item will be continuously monitored.

➤ Capital Expenditure

Current expenditure is 107%, which means the municipality is 07% above the year-to-date budget. Expenditure on project has improved due to new tenders being awarded.

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 2014/15 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2015.

Section 2: Resolutions

IN-YEAR REPORTS 2015/16- MARCH

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 March 2016.

Section 3: Executive Summary

3.1 Introduction

As stated in the Mayor's Report the audited report for 2014/15 FY of the municipality is qualified as the previous financial year of 2013/14 FY. The information under 2014/15 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2015.

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 123%, the annual billing for rates and fixed service charges took place in August and are reflected in this report. Year-to-date revenue 23% above year-to-date budgeted projections for March 2015.

Operating expenditure by type

Current expenditure is 104% 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 98 million or 107% of year-to-date budget which is 7% above the year-to-date target for March 2016. Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the month with a positive cash & cash equivalents balance of R67.9 million and increased this by R42.9 million during March resulting in a closing balance of 110.8 million. Closing balance of R 110.8 million (R 59 million cash and R 51 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 March 2016.

Remedial or Corrective Steps

No Comments for March 2016.

3.3 Conclusion.

Revenue by source compared to the budget is performing better. Operating expenditure currently reflects a variance of 4% above YTD budget while capital expenditure is 7% 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 - M09 March

| 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 | 10,426 | 10,489 | 16,887 | 514 | 18,436 | 10,489 | 7,947 | 76% | 10,489 |
| Service charges | 140,551 | 15,912 | 14,045 | 421 | 12,945 | 11,413 | 1,531 | 13% | 15,912 |
| Investment revenue | 404 | – | 364 | 87 | 532 | – | 532 | #DIV/0! | – |
| Transfers recognised - operational | 159,427 | 147,129 | 155,445 | 33,162 | 154,855 | 155,445 | (590) | -0% | 147,129 |
| Other own revenue | 7,453 | 839 | 9,471 | 13,162 | 24,800 | 629 | 24,170 | 3842% | 839 |
| Total Revenue (excluding capital transfers and contributions) | 318,261 | 174,369 | 196,210 | 47,346 | 211,566 | 177,976 | 33,590 | 19% | 174,369 |
| Employee costs | 46,933 | 49,199 | 51,705 | 4,323 | 36,068 | 30,191 | 5,877 | 19% | 49,199 |
| Remuneration of Councillors | 8,531 | 8,538 | 9,713 | 755 | 5,766 | 4,981 | 785 | 16% | 8,538 |
| Depreciation & asset impairment | – | 10,000 | 10,000 | – | – | 5,000 | (5,000) | -100% | 10,000 |
| Finance charges | 841 | 934 | 934 | 14 | 547 | 480 | 68 | 14% | 934 |
| Materials and bulk purchases | 11,104 | 10,847 | 9,674 | 839 | 5,994 | 6,330 | (336) | -5% | 10,847 |
| Transfers and grants | 18,594 | 4,730 | 4,927 | 296 | 1,780 | 2,953 | (1,173) | -40% | 4,730 |
| Other expenditure | (9,285) | 79,406 | 96,042 | 8,122 | 51,960 | 47,572 | 4,389 | 9% | 79,406 |
| Total Expenditure | 76,719 | 163,655 | 182,995 | 14,348 | 102,116 | 97,506 | 4,610 | 5% | 163,655 |
| Surplus/(Deficit) | 241,543 | 10,714 | 13,215 | 32,998 | 109,450 | 80,470 | 28,980 | 36% | 10,714 |
| Transfers recognised - capital | 262,832 | 115,669 | 132,751 | 23,922 | 148,695 | 114,833 | 33,863 | 29% | 115,669 |
| Contributions & Contributed assets | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | 62,843 | 32% | 126,383 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | 62,843 | 32% | 126,383 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 262,832 | 126,383 | 138,765 | 10,772 | 97,251 | 95,011 | 2,240 | 2% | 126,383 |
| Capital transfers recognised | 235,214 | 115,669 | 118,575 | 9,598 | 84,505 | 87,801 | (3,296) | -4% | 115,669 |
| Public contributions & donations | 26,712 | – | 9,985 | 1,134 | 11,191 | – | 11,191 | #DIV/0! | – |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 905 | 10,714 | 10,204 | 40 | 3,256 | 4,658 | (1,402) | -30% | 10,714 |
| Total sources of capital funds | 262,832 | 126,383 | 138,765 | 10,772 | 98,951 | 92,459 | 6,492 | 7% | 126,383 |
| Financial position | | | | | | | | | |
| Total current assets | 88,471 | 19,921 | 19,921 | | 237,614 | | | | 19,921 |
| Total non current assets | 1,309,528 | 1,262,412 | 1,401,177 | | 10,772 | | | | 1,401,177 |
| Total current liabilities | 62,675 | 14,675 | 14,675 | | 72,448 | | | | 14,675 |
| Total non current liabilities | 3,875 | 4,145 | 4,145 | | 2,264 | | | | 4,145 |
| Community wealth/Equity | 1,331,449 | 1,263,513 | 1,275,894 | | 173,673 | | | | 1,275,894 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 262,288 | 137,242 | 143,370 | 54,274 | 213,016 | 224,610 | 11,594 | 5% | 137,242 |
| Net cash from (used) investing | (262,832) | (126,383) | (138,900) | (10,772) | (103,807) | (91,733) | 12,074 | -13% | (126,383) |
| Net cash from (used) financing | (785) | (784) | (784) | – | (392) | (392) | 0 | -0% | (784) |
| Cash/cash equivalents at the month/year end | 2,055 | 13,173 | 6,785 | – | 110,831 | 135,584 | 24,753 | 18% | 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 | 5,199 | 9,941 | 4,724 | 1,789 | 2,302 | 4,237 | 17,615 | 78,904 | 124,711 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 21 | 390 | – | 31 | – | – | – | – | 443 |

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) - M09 March

| 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 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 113,721 | 128,791 | 144,373 | 42,565 | 161,183 | 98,859 | 62,324 | 63% | 128,791 |
| Executive and council | | 5,317 | 5,998 | 5,998 | – | 5,998 | 5,998 | – | – | 5,998 |
| Budget and treasury office | | 108,207 | 122,522 | 138,096 | 42,531 | 154,921 | 92,663 | 62,258 | 67% | 122,522 |
| Corporate services | | 197 | 271 | 279 | 33 | 264 | 198 | 66 | 33% | 271 |
| <i>Community and public safety</i> | | 15,263 | 4,003 | 12,246 | 5,052 | 16,853 | 4,425 | 12,428 | 281% | 4,003 |
| Community and social services | | 998 | 3,893 | 3,876 | 703 | 3,861 | 4,398 | (536) | -12% | 3,893 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | 109 | 55 | – | – | 27 | (27) | -100% | 109 |
| Housing | | 14,265 | – | 8,316 | 4,349 | 12,992 | – | 12,992 | #DIV/0! | – |
| Health | | – | – | – | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | 64,128 | 58,615 | 68,562 | 18,785 | 74,410 | 56,555 | 17,856 | 32% | 58,615 |
| Planning and development | | 57,061 | 58,615 | 68,562 | 18,785 | 67,702 | 56,555 | 11,148 | 20% | 58,615 |
| Road transport | | 7,067 | – | – | – | 6,708 | – | 6,708 | #DIV/0! | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 66,422 | 98,629 | 103,780 | 4,866 | 110,435 | 91,340 | 19,096 | 21% | 98,629 |
| Electricity | | 4,555 | 6,569 | 4,259 | 315 | 6,055 | 6,387 | (332) | -5% | 6,569 |
| Water | | 59,442 | 89,515 | 96,533 | 4,290 | 102,101 | 83,067 | 19,034 | 23% | 89,515 |
| Waste water management | | 1,557 | 1,585 | 1,910 | 166 | 1,454 | 1,146 | 308 | 27% | 1,585 |
| Waste management | | 868 | 960 | 1,078 | 96 | 826 | 740 | 86 | 12% | 960 |
| <i>Other</i> | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Standard | 2 | 259,533 | 290,038 | 328,962 | 71,268 | 362,881 | 251,178 | 111,704 | 44% | 290,038 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | (5,935) | 63,967 | 72,849 | 6,594 | 45,728 | 49,087 | (3,360) | -7% | 63,967 |
| Executive and council | | 17,807 | 16,419 | 20,548 | 1,537 | 13,887 | 13,641 | 246 | 2% | 16,419 |
| Budget and treasury office | | (35,731) | 35,237 | 37,322 | 3,700 | 20,315 | 26,083 | (5,768) | -22% | 35,237 |
| Corporate services | | 11,989 | 12,311 | 14,979 | 1,357 | 11,526 | 9,363 | 2,162 | 23% | 12,311 |
| <i>Community and public safety</i> | | 18,483 | 7,871 | 15,903 | 897 | 16,054 | 4,864 | 11,190 | 230% | 7,871 |
| Community and social services | | 8,689 | 6,963 | 9,001 | 855 | 6,460 | 4,240 | 2,220 | 52% | 6,963 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | 907 | 534 | 42 | 395 | 624 | (229) | -37% | 907 |
| Housing | | 9,794 | – | 6,369 | – | 9,199 | – | 9,199 | #DIV/0! | – |
| Health | | – | – | – | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | 23,930 | 9,931 | 9,728 | 684 | 5,834 | 8,113 | (2,279) | -28% | 9,931 |
| Planning and development | | 23,930 | 9,931 | 9,728 | 684 | 5,834 | 8,113 | (2,279) | -28% | 9,931 |
| Road transport | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 40,241 | 81,885 | 84,514 | 6,172 | 100,045 | 67,999 | 32,046 | 47% | 81,885 |
| Electricity | | 6,753 | 8,375 | 8,941 | 562 | 6,373 | 6,387 | (14) | 0% | 8,375 |
| Water | | 33,487 | 71,914 | 73,996 | 5,457 | 92,501 | 59,723 | 32,778 | 55% | 71,914 |
| Waste water management | | – | 587 | 770 | 68 | 570 | 1,017 | (447) | -44% | 587 |
| Waste management | | – | 1,010 | 807 | 85 | 600 | 872 | (271) | -31% | 1,010 |
| <i>Other</i> | | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Standard | 3 | 76,719 | 163,655 | 182,995 | 14,348 | 167,661 | 130,063 | 37,598 | 29% | 163,655 |
| Surplus/ (Deficit) for the year | | 182,814 | 126,383 | 145,966 | 56,919 | 195,221 | 121,115 | 74,106 | 61% | 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) - M09 March

| 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 | | 5,317 | 5,998 | 5,998 | – | 5,998 | 5,998 | – | | 5,998 |
| Vote 2 - Budget & Treasury Office | | 108,207 | 122,522 | 138,096 | 45,531 | 160,526 | 120,899 | 39,627 | 32.8% | 122,522 |
| Vote 3 - Corporate Support Services | | 197 | 271 | 279 | 33 | 264 | 198 | 66 | 33.2% | 271 |
| Vote 4 - Community Services | | 17,687 | 6,548 | 15,234 | 5,314 | 19,131 | 5,745 | 13,386 | 233.0% | 6,548 |
| Vote 5 - Technical Services | | 64,128 | 58,615 | 68,562 | 18,785 | 54,949 | 58,610 | (3,660) | -6.2% | 58,615 |
| Vote 6 - Electricity Services | | 4,555 | 6,569 | 4,259 | 315 | 6,055 | 6,387 | (332) | -5.2% | 6,569 |
| Vote 7 - Water Services | | 59,442 | 89,515 | 96,533 | 4,290 | 163,876 | 150,019 | 13,858 | 9.2% | 89,515 |
| Vote 8 - Development & Town Planning Services | | – | – | 5 | – | 5 | – | 5 | #DIV/0! | – |
| Total Revenue by Vote | 2 | 259,533 | 290,038 | 328,967 | 74,267 | 410,804 | 347,856 | 62,948 | 18.1% | 290,038 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 17,807 | 16,419 | 20,548 | 1,537 | 13,887 | 13,641 | 246 | 1.8% | 16,419 |
| Vote 2 - Budget & Treasury Office | | (35,731) | 35,237 | 37,322 | 3,700 | 19,487 | 21,934 | (2,447) | -11.2% | 35,237 |
| Vote 3 - Corporate Support Services | | 11,989 | 12,311 | 14,979 | 1,357 | 11,526 | 9,363 | 2,162 | 23.1% | 12,311 |
| Vote 4 - Community Services | | 18,482 | 9,468 | 17,481 | 1,051 | 17,225 | 6,753 | 10,472 | 155.1% | 9,468 |
| Vote 5 - Technical Services | | 21,741 | 5,702 | 5,808 | 476 | 3,432 | 3,868 | (436) | -11.3% | 5,702 |
| Vote 6 - Electricity Services | | 6,753 | 8,375 | 8,941 | 562 | 6,373 | 6,387 | (14) | -0.2% | 8,375 |
| Vote 7 - Water Services | | 33,487 | 71,914 | 73,996 | 5,457 | 41,001 | 63,423 | (22,422) | -35.4% | 71,914 |
| Vote 8 - Development & Town Planning Services | | 2,189 | 4,229 | 3,920 | 208 | 2,025 | 3,478 | (1,454) | -41.8% | 4,229 |
| Total Expenditure by Vote | 2 | 76,718 | 163,655 | 182,995 | 14,348 | 114,956 | 128,848 | (13,892) | -10.8% | 163,655 |
| Surplus/ (Deficit) for the year | 2 | 182,815 | 126,383 | 145,972 | 59,919 | 295,848 | 219,008 | 76,840 | 35.1% | 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 123% achievement while operating expenditure is 7% 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) - M09 March

| 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 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 10,426 | 10,489 | 16,887 | 514 | 18,436 | 10,489 | 7,947 | 76% | 10,489 |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | 4,555 | 6,569 | 4,259 | 315 | 3,022 | 4,559 | (1,537) | -34% | 6,569 |
| Service charges - water revenue | | 133,571 | 6,798 | 6,798 | (155) | 7,643 | 4,845 | 2,798 | 58% | 6,798 |
| Service charges - sanitation revenue | | 1,557 | 1,585 | 1,910 | 166 | 1,454 | 1,243 | 211 | 17% | 1,585 |
| Service charges - refuse revenue | | 868 | 960 | 1,078 | 96 | 826 | 767 | 59 | 8% | 960 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 74 | 97 | 80 | 5 | 112 | 71 | 41 | 58% | 97 |
| Interest earned - external investments | | 404 | - | 364 | 87 | 532 | - | 532 | #DIV/0! | - |
| Interest earned - outstanding debtors | | 4,583 | 50 | 25 | - | - | 40 | (40) | -100% | 50 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | - | - | - | - | - | - |
| Licences and permits | | - | - | - | - | - | - | - | - | - |
| Agency services | | - | 109 | 55 | - | - | 82 | (82) | -100% | 109 |
| Transfers recognised - operational | | 159,427 | 147,129 | 155,445 | 33,162 | 154,855 | 155,445 | (590) | 0% | 147,129 |
| Other revenue | | 2,796 | 582 | 9,311 | 13,156 | 24,688 | 437 | 24,251 | 5556% | 582 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 318,261 | 174,369 | 196,210 | 47,346 | 211,566 | 177,976 | 33,590 | 19% | 174,369 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 46,933 | 49,199 | 51,705 | 4,323 | 36,068 | 30,191 | 5,877 | 19% | 49,199 |
| Remuneration of councillors | | 8,531 | 8,538 | 9,713 | 755 | 5,766 | 4,981 | 785 | 16% | 8,538 |
| Debt impairment | | (59,839) | 3,960 | 3,960 | - | - | - | - | - | 3,960 |
| Depreciation & asset impairment | | - | 10,000 | 10,000 | - | - | 5,000 | (5,000) | -100% | 10,000 |
| Finance charges | | 841 | 934 | 934 | 14 | 547 | 480 | 68 | 14% | 934 |
| Bulk purchases | | 11,104 | 10,847 | 9,674 | 839 | 5,994 | 6,330 | (336) | -5% | 10,847 |
| Other materials | | - | - | - | - | - | - | - | - | - |
| Contracted services | | 466 | 20,398 | 18,700 | 531 | 9,091 | 13,357 | (4,265) | -32% | 20,398 |
| Transfers and grants | | 18,594 | 4,730 | 4,927 | 296 | 1,780 | 2,953 | (1,173) | -40% | 4,730 |
| Other expenditure | | 50,089 | 55,048 | 73,381 | 7,590 | 42,869 | 34,215 | 8,654 | 25% | 55,048 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 76,719 | 163,655 | 182,995 | 14,348 | 102,116 | 97,506 | 4,610 | 5% | 163,655 |
| Surplus/(Deficit) | | 241,543 | 10,714 | 13,215 | 32,998 | 109,450 | 80,470 | 28,980 | 0 | 10,714 |
| Transfers recognised - capital | | 262,832 | 115,669 | 132,751 | 23,922 | 148,695 | 114,833 | 33,863 | 0 | 115,669 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | | | 126,383 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | | | 126,383 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | | | 126,383 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 504,374 | 126,383 | 145,966 | 56,920 | 258,146 | 195,303 | | | 126,383 |

The year-to-date operating revenue actuals reflects 123% of the year-to-date budget, below the target.

Current expenditure is almost 3%, above year-to-date budget projections for March 2016.

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) - M09 March

| 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 | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget & Treasury Office | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Support Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community Services | | 12,492 | 29,225 | 20,874 | 1,233 | 23,718 | 15,856 | 7,863 | 50% | 29,225 |
| Vote 5 - Technical Services | | 44,386 | 17,555 | 25,826 | 1,725 | 20,741 | 14,032 | 6,709 | 48% | 17,555 |
| Vote 6 - Electricity Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Water Services | | 205,049 | 68,890 | 81,860 | 7,760 | 46,826 | 55,462 | (8,636) | -16% | 68,890 |
| Vote 8 - Development & Town Planning Services | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 261,927 | 115,669 | 128,560 | 10,718 | 91,285 | 85,349 | 5,936 | 7% | 115,669 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget & Treasury Office | | (15) | 50 | 10 | - | - | 50 | (50) | -100% | 50 |
| Vote 3 - Corporate Support Services | | 919 | 1,205 | 1,075 | 40 | 480 | 1,075 | (595) | -55% | 1,205 |
| Vote 4 - Community Services | | - | 9,209 | 8,969 | 14 | 5,486 | 8,287 | (2,801) | -34% | 9,209 |
| Vote 5 - Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Electricity Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Water Services | | - | 250 | 150 | - | - | 250 | (250) | -100% | 250 |
| Vote 8 - Development & Town Planning Services | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 905 | 10,714 | 10,204 | 54 | 5,966 | 9,662 | (3,696) | -38% | 10,714 |
| Total Capital Expenditure | | 262,832 | 126,383 | 138,765 | 10,772 | 97,251 | 95,011 | 2,240 | 2% | 126,383 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | (15) | 1,255 | 1,085 | 40 | 480 | 1,125 | (645) | -57% | 1,255 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | | (15) | 50 | 10 | - | - | 50 | (50) | -100% | 50 |
| Corporate services | | - | 1,205 | 1,075 | 40 | 480 | 1,075 | (595) | -55% | 1,205 |
| Community and public safety | | 919 | 17,360 | 8,969 | 14 | 5,489 | 5,735 | (246) | -4% | 17,360 |
| Community and social services | | 919 | 6,576 | 6,536 | 14 | 5,489 | 4,383 | 1,106 | 25% | 6,576 |
| Sport and recreation | | - | 8,350 | - | - | - | - | - | - | 8,350 |
| Public safety | | - | 2,433 | 2,433 | - | - | 1,352 | (1,352) | -100% | 2,433 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 44,386 | 17,555 | 25,826 | 1,725 | 20,741 | 14,032 | 6,709 | 48% | 17,555 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 44,386 | 17,555 | 25,826 | 1,725 | 20,741 | 14,032 | 6,709 | 48% | 17,555 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 217,540 | 90,214 | 102,885 | 8,993 | 71,008 | 71,567 | (560) | -1% | 90,214 |
| Electricity | | - | - | - | - | - | - | - | - | - |
| Water | | 205,049 | 69,140 | 82,010 | 7,760 | 48,523 | 55,712 | (7,189) | -13% | 69,140 |
| Waste water management | | 12,492 | 21,074 | 20,874 | 1,233 | 22,485 | 15,856 | 6,629 | 42% | 21,074 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | | |
| Total Capital Expenditure - Standard Classification | 3 | 262,832 | 126,383 | 138,765 | 10,772 | 97,717 | 92,459 | 5,258 | 6% | 126,383 |
| Funded by: | | | | | | | | | | |
| National Government | | 235,214 | 115,669 | 118,575 | 9,598 | 84,462 | 87,801 | (3,339) | -4% | 115,669 |
| Provincial Government | | - | - | - | - | 43 | - | 43 | #DIV/0! | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 235,214 | 115,669 | 118,575 | 9,598 | 84,505 | 87,801 | (3,296) | -4% | 115,669 |
| Public contributions & donations | 5 | 26,712 | - | 9,985 | 1,134 | 11,191 | 11,191 | - | #DIV/0! | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 905 | 10,714 | 10,204 | 40 | 3,256 | 4,658 | (1,402) | -30% | 10,714 |
| Total Capital Funding | | 262,832 | 126,383 | 138,765 | 10,772 | 98,951 | 92,459 | 6,492 | 7% | 126,383 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M09 March

| Description | Ref | 2014/15 | Budget Year | | | |
|--|-----|------------------|------------------|------------------|-----------------|------------------|
| | | Audited Outcome | 2015/16 | Original Budget | Adjusted Budget | YearTD actual |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 25,174 | 13,173 | 13,173 | 59,125 | 13,173 |
| Call investment deposits | | – | 257 | 257 | 51,705 | 257 |
| Consumer debtors | | 57,955 | 4,916 | 4,916 | 65,427 | 4,916 |
| Other debtors | | 4,832 | | – | 59,284 | |
| Current portion of long-term receivables | | | | – | | |
| Inventory | | 509 | 1,575 | 1,575 | 2,073 | 1,575 |
| Total current assets | | 88,471 | 19,921 | 19,921 | 237,614 | 19,921 |
| Non current assets | | | | | | |
| Long-term receivables | | | | | | |
| Investments | | | | | | |
| Investment property | | | | | | |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | 1,309,214 | 1,261,992 | 1,400,757 | 10,772 | 1,400,757 |
| Agricultural | | | | | – | |
| Biological assets | | | | | | |
| Intangible assets | | 314 | 420 | 420 | – | 420 |
| Other non-current assets | | | | | | |
| Total non current assets | | 1,309,528 | 1,262,412 | 1,401,177 | 10,772 | 1,401,177 |
| TOTAL ASSETS | | 1,397,999 | 1,282,333 | 1,421,098 | 248,386 | 1,421,098 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | 23,120 | | | | |
| Borrowing | | – | 784 | 784 | – | 784 |
| Consumer deposits | | 627 | | – | | |
| Trade and other payables | | 37,762 | 13,214 | 13,214 | 443 | 13,214 |
| Provisions | | 1,166 | 677 | 677 | 72,005 | 677 |
| Total current liabilities | | 62,675 | 14,675 | 14,675 | 72,448 | 14,675 |
| Non current liabilities | | | | | | |
| Borrowing | | 2,310 | 2,516 | 2,516 | 2,264 | 2,516 |
| Provisions | | 1,565 | 1,629 | 1,629 | | 1,629 |
| Total non current liabilities | | 3,875 | 4,145 | 4,145 | 2,264 | 4,145 |
| TOTAL LIABILITIES | | 66,550 | 18,820 | 18,820 | 74,712 | 18,820 |
| NET ASSETS | 2 | 1,331,449 | 1,263,513 | 1,402,277 | 173,673 | 1,402,277 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1,331,449 | 1,263,513 | 1,275,894 | 173,673 | 1,275,894 |
| Reserves | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1,331,449 | 1,263,513 | 1,275,894 | 173,673 | 1,275,894 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| 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 | | 8,989 | 8,916 | 6,515 | 432 | 5,185 | 5,891 | (706) | -12% | 8,916 |
| Service charges | | 10,687 | 13,526 | 13,609 | 353 | 10,083 | 7,160 | 2,924 | 41% | 13,526 |
| Other revenue | | 857 | 714 | 9,371 | 13,409 | 24,939 | 526 | 24,413 | 4644% | 714 |
| Government - operating | | 96,758 | 147,129 | 155,445 | 32,915 | 154,280 | 155,445 | (1,165) | -1% | 147,129 |
| Government - capital | | 123,837 | 115,669 | 132,751 | 23,922 | 147,748 | 132,751 | 14,997 | 11% | 115,669 |
| Interest | | 404 | 40 | 364 | 87 | 370 | 30 | 340 | 1133% | 40 |
| Dividends | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | 39,406 | (143,873) | (169,779) | (16,534) | (127,198) | (75,070) | 52,129 | -69% | (143,873) |
| Finance charges | | (56) | (149) | (177) | (14) | (611) | (62) | 549 | -882% | (149) |
| Transfers and Grants | | (18,594) | (4,730) | (4,730) | (296) | (1,780) | (2,061) | (280) | 14% | (4,730) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 262,288 | 137,242 | 143,370 | 54,274 | 213,016 | 224,610 | 11,594 | 5% | 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 | | (262,832) | (126,383) | (138,900) | (10,772) | (103,807) | (91,733) | 12,074 | -13% | (126,383) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (262,832) | (126,383) | (138,900) | (10,772) | (103,807) | (91,733) | 12,074 | -13% | (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) | - | (392) | (392) | 0 | 0% | (784) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (785) | (784) | (784) | - | (392) | (392) | 0 | 0% | (784) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (1,328) | 10,074 | 3,686 | 43,502 | 108,817 | 132,484 | | | 10,074 |
| Cash/cash equivalents at beginning: | | 3,383 | 3,099 | 3,099 | | 2,014 | 3,099 | | | 2,014 |
| Cash/cash equivalents at month/year end: | | 2,055 | 13,173 | 6,785 | | 110,831 | 135,584 | | | 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 - M09 March

| 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 | 3,936 | 8,608 | 3,526 | 681 | 1,069 | 785 | 3,498 | 13,814 | 35,918 | 19,848 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 141 | 143 | 133 | 203 | 170 | 116 | 698 | 2,666 | 4,270 | 3,853 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 801 | 778 | 718 | 685 | 675 | 3,123 | 9,791 | 3,695 | 20,267 | 17,969 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 199 | 186 | 147 | 129 | 126 | 124 | 677 | 1,288 | 2,876 | 2,344 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 118 | 107 | 98 | 90 | 88 | 86 | 419 | 1,092 | 2,096 | 1,774 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | | | | | | | | | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | | | | | | | | | - | - | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | - | - | | |
| Other | 1900 | 5 | 119 | 102 | 2 | 174 | 2 | 2,531 | 56,349 | 59,284 | 59,058 | | |
| Total By Income Source | 2000 | 5,199 | 9,941 | 4,724 | 1,789 | 2,302 | 4,237 | 17,615 | 78,904 | 124,711 | 104,846 | - | - |
| 2014/15 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 43 | 43 | 43 | 43 | 43 | 299 | 2,276 | 20 | 2,809 | 2,680 | | |
| Commercial | 2300 | 778 | 765 | 766 | 731 | 822 | 1,810 | 7,227 | 10,805 | 23,704 | 21,395 | | |
| Households | 2400 | 4,291 | 9,054 | 3,840 | 949 | 1,364 | 2,057 | 7,595 | 67,377 | 96,527 | 79,342 | | |
| Other | 2500 | 86 | 79 | 75 | 67 | 74 | 71 | 517 | 701 | 1,670 | 1,430 | | |
| Total By Customer Group | 2600 | 5,199 | 9,941 | 4,724 | 1,789 | 2,302 | 4,237 | 17,615 | 78,904 | 124,711 | 104,846 | - | - |

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

| 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 | - | 390 | - | - | | | | | | | 390 | |
| PAYE deductions | 0300 | - | - | - | - | | | | | | | - | |
| VAT (output less input) | 0400 | - | - | - | - | | | | | | | - | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | | | | | | | - | |
| Loan repayments | 0600 | - | - | - | - | | | | | | | - | |
| Trade Creditors | 0700 | - | - | - | - | | | | | | | - | |
| Auditor General | 0800 | - | - | - | - | | | | | | | - | |
| Other | 0900 | 21 | - | - | 31 | | | | | | | 53 | |
| Total By Customer Type | 1000 | 21 | 390 | - | 31 | - | - | - | - | - | - | 443 | - |

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

| Investments by maturity Name of institution & investment ID R thousands | Ref | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|---|-----|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| | | Yrs/Months | | | | | | | |
| <u>Municipality</u> | | | | | | | | | |
| ABSA Bank-9288820487 | | Call Account | Call Deposit | Call Deposit | 1 | | 253 | | 257 |
| ABSA Bank-2073969801 | | Fixed Deposit | Fixed deposit | | 0 | | 32 | | 32 |
| FNB-62247117709 | | Call Account | Call Deposit | Call Deposit | 1 | | 109 | | 110 |
| Standard Bank-548529973-003 | | Call Account | Money Market | Call Deposit | 0 | | 75 | | 76 |
| ABSA-9297200038 | | Depositor Plus | Depositor Plus | Depositor Plus | 1 | | 238 | | 241 |
| Standard Bank-548529973-002 | | Call Deposit | Call Deposit | Call Deposit | 0 | | 5 | | 5 |
| Standard Bank-508866243-001 | | Fixed Deposit | Fixed deposit | | - | | - | | - |
| NedBank 7881112840/000002 | | Call Deposit | Call Deposit | Call Deposit | 118 | | 20,637 | - | 20,473 |
| Standard Bank-508866243-003 | | Fixed Deposit | Fixed deposit | | - | | 30,334 | - | - |
| Standard Bank-508866243-006 | | Fixed Deposit | Fixed deposit | | - | | | | 30,510 |
| Municipality sub-total | | | | | 122 | | 51,682 | - | 51,705 |
| <u>Entities</u> | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 122 | | 51,682 | - | 51,705 |

Section 8 – Allocation and g-rant receipts and expenditure

8.1 Supporting Table SC6 – Grant Receipts

NC451 Joe Morolong - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| 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 | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 107,758 | 142,694 | 142,694 | 701 | 113,881 | 142,694 | (28,813) | -20.2% | 142,694 |
| Local Government Equitable Share | | 93,255 | 115,253 | 115,253 | – | 86,440 | 115,253 | (28,813) | -25.0% | 115,253 |
| Water Services Operating Subsidy | | 10,000 | 22,500 | 22,500 | – | 22,500 | 22,500 | – | – | 22,500 |
| Finance Management | | 1,600 | 1,675 | 1,675 | – | 1,675 | 1,675 | – | – | 1,675 |
| Municipal Systems Improvement | | 934 | 930 | 930 | – | 930 | 930 | – | – | 930 |
| EPWP Incentive | | 1,969 | 2,336 | 2,336 | 701 | 2,336 | 2,336 | – | – | 2,336 |
| Other transfers and grants [insert description] | | | | | | | | – | – | |
| Provincial Government: | | 12,760 | 1,505 | 9,821 | 4,349 | 14,169 | 1,505 | 12,664 | 841.4% | 1,505 |
| Sport and Recreation | | 969 | 1,505 | 1,505 | – | 1,505 | 1,505 | – | – | 1,505 |
| Housing | | 11,791 | – | 8,316 | 4,349 | 12,664 | – | 12,664 | #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 | 152,515 | 5,050 | 128,050 | 144,199 | (16,149) | -11.2% | 144,199 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 112,578 | 118,599 | 121,506 | 21,051 | 125,866 | 118,599 | 7,267 | 6.1% | 118,599 |
| Municipal Infrastructure Grant (MIG) | | 57,058 | 58,599 | 58,599 | 18,784 | 63,599 | 58,599 | 5,000 | 8.5% | 58,599 |
| Regional Bulk Infrastructure | | 5,520 | – | 2,907 | 2,267 | 2,267 | – | 2,267 | #DIV/0! | – |
| Municipal Water Infrastructure Grant | | 50,000 | 60,000 | 60,000 | – | 60,000 | 60,000 | – | – | 60,000 |
| Provincial Government: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | | | | | | | – | – | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | | | | | | | – | – | |
| Other grant providers: | | 9,308 | – | 14,176 | 2,169 | 14,915 | – | 14,915 | #DIV/0! | – |
| South 32 | | | | 4,221 | 2,169 | 6,390 | – | – | – | – |
| Kumba Iron Ore (Access Road) | | 9,308 | – | 9,955 | – | 8,525 | – | 8,525 | #DIV/0! | – |

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 - M09 March

| Description | Ref | 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 107,833 | 142,694 | 142,694 | 11,536 | 87,254 | 97,214 | (9,960) | -10.2% | 142,694 |
| Local Government Equitable Share | | 93,255 | 115,253 | 115,253 | 9,604 | 76,835 | 76,835 | – | | 115,253 |
| Water Services Operating Subsidy | | 10,000 | 22,500 | 22,500 | 1,932 | 9,096 | 16,875 | (7,779) | -46.1% | 22,500 |
| Finance Management | | 1,680 | 1,675 | 1,675 | | 453 | 1,249 | (796) | -63.8% | 1,675 |
| Municipal Systems Improvement | | 930 | 930 | 930 | | 302 | 698 | (395) | -56.6% | 930 |
| EPWP Incentive | | 1,969 | 2,336 | 2,336 | | 568 | 1,557 | (989) | -63.5% | 2,336 |
| Other transfers and grants [insert description] | | | | | | | | – | | |
| Provincial Government: | | 15,234 | 1,505 | 7,874 | – | 9,328 | 1,048 | 8,280 | 790.3% | 1,505 |
| Sport and Recreation | | 969 | 1,505 | 1,505 | | 454 | 1,048 | (594) | -56.7% | 1,505 |
| Housing | | 14,265 | | 6,369 | | 8,875 | | 8,875 | #DIV/0! | |
| Other transfers and grants [insert description] | | | | | | | | – | | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | | | | | | | – | | |
| Total operating expenditure of Transfers and Grants: | | 123,067 | 144,199 | 150,568 | 11,536 | 96,583 | 98,262 | (1,679) | -1.7% | 144,199 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 112,766 | 118,599 | 121,505 | – | 66,922 | 86,752 | (19,830) | -22.9% | 118,599 |
| Municipal Infrastructure Grant (MIG) | | 57,162 | 58,599 | 58,599 | | 38,079 | 41,752 | (3,672) | -8.8% | 58,599 |
| Regional Bulk Infrastructure | | 5,604 | | 2,906 | | 2,906 | | 2,906 | #DIV/0! | |
| Municipal Water Infrastructure Grant | | 50,000 | 60,000 | 60,000 | | 25,936 | 45,000 | (19,064) | -42.4% | 60,000 |
| Provincial Government: | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | 7,067 | – | 9,610 | – | 6,582 | – | 6,582 | #DIV/0! | – |
| South 32 | | – | – | 2,835 | – | – | – | – | – | – |
| <i>Kumba Iron Ore (Access Road)</i> | | 7,067 | | 6,775 | | 6,582 | | 6,582 | #DIV/0! | |
| Total capital expenditure of Transfers and Grants | | 119,833 | 118,599 | 131,115 | – | 73,504 | 86,752 | (13,248) | -15.3% | 118,599 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 242,900 | 262,798 | 281,683 | 11,536 | 170,086 | 185,014 | (14,927) | -8.1% | 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 - M09 March

| Summary of Employee and Councillor remuneration | 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 | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 5,223 | 4,904 | 4,904 | 434 | 3,658 | 3,678 | (20) | -1% | |
| Pension and UIF Contributions | | 1,028 | 707 | 860 | 59 | 556 | 530 | 26 | 5% | |
| Medical Aid Contributions | | | - | - | | | | - | | |
| Motor Vehicle Allowance | | 1,928 | 2,174 | 3,236 | 185 | 1,620 | 1,268 | 351 | 28% | |
| Cellphone Allowance | | 353 | 754 | 714 | 76 | 637 | 440 | 197 | 45% | |
| Housing Allowances | | | | | | | | - | | |
| Other benefits and allowances | | | | | | | | - | | |
| Sub Total - Councillors | | 8,531 | 8,538 | 9,713 | 755 | 6,471 | 5,916 | 555 | 9% | - |
| % increase | 4 | | 0.1% | 13.9% | | | | | | |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 2,923 | 2,778 | 2,778 | 364 | 2,247 | 2,083 | 164 | 8% | |
| Pension and UIF Contributions | | 556 | 495 | 495 | 42 | 355 | 371 | (16) | -4% | |
| Medical Aid Contributions | | 101 | 141 | 141 | 11 | 211 | 106 | 105 | 99% | |
| Overtime | | - | - | - | | | | - | | |
| Performance Bonus | | - | - | - | | | | - | | |
| Motor Vehicle Allowance | | 1,536 | 1,561 | 1,561 | 119 | 1,161 | 1,171 | (10) | -1% | |
| Cellphone Allowance | | 83 | 92 | 92 | 5 | 50 | 69 | (19) | -28% | |
| Housing Allowances | | 493 | 488 | 488 | 54 | 487 | 366 | 121 | 33% | |
| Other benefits and allowances | | 7 | 0 | | 0 | 0 | 0 | 0 | 994% | |
| Payments in lieu of leave | | | | | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | 2 | | | | | | | - | | |
| Sub Total - Senior Managers of Municipality | | 5,699 | 5,556 | 5,556 | 595 | 4,511 | 4,167 | 344 | 8% | - |
| % increase | 4 | | -2.5% | -2.5% | | | | | | |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 24,485 | 27,037 | 27,037 | 2,200 | 20,164 | 20,973 | (809) | -4% | |
| Pension and UIF Contributions | | 4,365 | 5,381 | 5,381 | 409 | 3,457 | 4,035 | (579) | -14% | |
| Medical Aid Contributions | | 2,863 | 2,547 | 2,547 | 272 | 2,449 | 1,911 | 538 | 28% | |
| Overtime | | 1,472 | 632 | 632 | 115 | 1,331 | 474 | 857 | 181% | |
| Performance Bonus | | 1,856 | 2,429 | 2,429 | | 2,002 | 2,411 | (409) | -17% | |
| Motor Vehicle Allowance | | 3,807 | 2,443 | 2,443 | 482 | 4,679 | 1,833 | 2,847 | 155% | |
| Cellphone Allowance | | 460 | 549 | 549 | 36 | 371 | 412 | (40) | -10% | |
| Housing Allowances | | 1,493 | 2,141 | 2,141 | 172 | 1,718 | 1,606 | 112 | 7% | |
| Other benefits and allowances | | 433 | 410 | 410 | 41 | 380 | 307 | 73 | 24% | |
| Payments in lieu of leave | | | 75 | 75 | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | 2 | | | | | | | - | | |
| Sub Total - Other Municipal Staff | | 41,234 | 43,644 | 43,644 | 3,728 | 36,552 | 33,961 | 2,590 | 8% | - |
| % increase | 4 | | 5.8% | 5.8% | | | | | | |
| Total Parent Municipality | | 55,465 | 57,738 | 58,913 | 5,077 | 47,533 | 44,044 | 3,489 | 8% | - |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Sub Total - Board Members of Entities | 2 | - | - | - | - | - | - | - | | - |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | 4 | - | - | - | - | - | - | - | | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Sub Total - Other Staff of Entities | 4 | - | - | - | - | - | - | - | | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 55,465 | 57,738 | 58,913 | 5,077 | 47,533 | 44,044 | 3,489 | 8% | - |
| % increase | 4 | | 4.1% | 6.2% | | | | | | |
| TOTAL MANAGERS AND STAFF | | 46,933 | 49,199 | 49,199 | 4,323 | 41,062 | 38,128 | 2,934 | 8% | - |

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 - M09 March

| Description | Ref | Budget Year 2015/16 | | | | | | | | | | | | 2015/16 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------------------|-----------------|----------------|----------------|----------------|-----------------|---------------|----------------|---------------|---------------|---------------|------------------|---|------------------------|------------------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2015/16 | Budget Year +1 2016/17 | Budget Year +2 2017/18 |
| R thousands | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 140 | 88 | 2,836 | 76 | 90 | 28 | 1,496 | 1,258 | 432 | | | 71 | 6,515 | 9,540 | 10,207 |
| Property rates - penalties & collection charges | | - | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | 401 | 375 | 528 | 341 | 370 | 382 | 434 | 581 | 313 | | | 1,070 | 4,794 | 6,292 | 7,091 |
| Service charges - water revenue | | 35 | 96 | 2,756 | 28 | 64 | 444 | 2,060 | 1,229 | 35 | | | 100 | 6,847 | 6,096 | 6,431 |
| Service charges - sanitation revenue | | 5 | 8 | 500 | 9 | 10 | 12 | 235 | 582 | 3 | | | (276) | 1,088 | 1,415 | 1,486 |
| Service charges - refuse | | 10 | 9 | 405 | 4 | 5 | 7 | 124 | 148 | 3 | | | 166 | 881 | 857 | 900 |
| Service charges - other | | - | | | | | | | | | | | | | | |
| Rental of facilities and equipment | | 8 | 6 | 6 | 6 | 7 | 5 | 9 | 4 | 5 | | | 19 | 75 | 103 | 108 |
| Interest earned - external investments | | 5 | 78 | 107 | 29 | 84 | 60 | 26 | 54 | 87 | | | (168) | 364 | | |
| Interest earned - outstanding debtors | | | | | | | | | | | | | 25 | 25 | 43 | 43 |
| Dividends received | | | | | | | | | | | | | | | | |
| Fines | | | | | | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | | | | | | |
| Agency services | | | | | | | | | | | | | 55 | 55 | 99 | 105 |
| Transfer receipts - operating | | 58,080 | 1,525 | 1,870 | 12,017 | 38,936 | 2,561 | 753 | 328 | 32,915 | | | 6,462 | 155,445 | 140,027 | 141,242 |
| Other revenue | | 8,838 | 319 | 151 | 46 | 59 | 44 | 2,025 | 52 | 13,403 | | | (15,359) | 9,580 | 324 | 342 |
| Cash Receipts by Source | | 67,522 | 2,504 | 9,160 | 12,558 | 39,624 | 3,542 | 7,161 | 4,236 | 47,196 | | | (7,835) | 185,668 | 164,794 | 167,955 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | 43,878 | 4,363 | 719 | 53,101 | 4,290 | 2,193 | 20,625 | 947 | 23,922 | | | (21,286) | 132,751 | 131,046 | 138,365 |
| 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 | 9,878 | 65,658 | 43,913 | 5,735 | 27,786 | 5,183 | 71,118 | | | (29,121) | 318,419 | 295,840 | 306,320 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 3,919 | 4,231 | 4,513 | 4,252 | 6,255 | 4,368 | 421 | 4,577 | 4,323 | | | (36,859) | 0 | 52,053 | 54,812 |
| Remuneration of councillors | | 700 | 719 | 719 | 719 | 719 | 719 | 718 | 758 | 755 | | | 2,014 | 8,538 | 9,033 | 9,512 |
| Interest paid | | 11 | 14 | 12 | 13 | 35 | 37 | 20 | 24 | 14 | | | (30) | 149 | 157 | 166 |
| Bulk purchases - Electricity | | 25 | 771 | 859 | 474 | 1,311 | 493 | 439 | 556 | 496 | | | 195 | 5,618 | 6,331 | 7,135 |
| Bulk purchases - Water & Sewer | | - | 316 | 89 | - | 412 | 406 | 507 | 776 | 342 | | | 2,223 | 5,071 | 5,578 | 6,136 |
| Other materials | | | | | | | | | | | | | | | | |
| Contracted services | | 2,313 | 2,832 | 697 | 635 | 1,296 | 452 | 335 | 286 | 531 | | | 11,021 | 20,398 | 22,619 | 23,804 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | | | | |
| Grants and subsidies paid - other | | | | 76 | 300 | 304 | 492 | 312 | 303 | 296 | | | 2,646 | 4,730 | 4,938 | 5,376 |
| General expenses | | 3,727 | 3,976 | 4,787 | 7,004 | 38 | 17,216 | 3,690 | (10,051) | 10,087 | | | 14,573 | 55,048 | 45,779 | 48,210 |
| Cash Payments by Type | | 10,695 | 12,858 | 11,752 | 13,398 | 10,369 | 24,182 | 6,441 | (2,771) | 16,844 | | | (4,217) | 99,552 | 146,489 | 155,150 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 24,783 | 8,859 | 6,066 | 15,084 | 23,172 | 11,744 | 6,541 | 9,236 | 10,772 | | | (116,257) | | | |
| Repayment of borrowing | | | | | | | 392 | | | | | | (392) | | | |
| Other Cash Flows/Payments | | 20,695 | 30,397 | | (10,000) | 20,000 | 10,000 | | | | | | (71,092) | | | |
| Total Cash Payments by Type | | 56,173 | 52,115 | 17,818 | 18,482 | 53,542 | 46,318 | 12,983 | 6,465 | 27,615 | | | (191,959) | 99,552 | 146,489 | 155,150 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 55,228 | (45,247) | (7,940) | 47,176 | (9,628) | (40,583) | 14,804 | (1,282) | 43,502 | | | 162,838 | 218,867 | 149,351 | 151,169 |
| Cash/cash equivalents at the month/year beginning: | | 3,099 | 58,327 | 13,080 | 5,140 | 52,316 | 42,688 | 2,105 | 16,908 | 15,626 | 59,128 | 59,128 | 59,128 | 3,099 | 221,966 | 371,317 |
| Cash/cash equivalents at the month/year end: | | 58,327 | 13,080 | 5,140 | 52,316 | 42,688 | 2,105 | 16,908 | 15,626 | 59,128 | 59,128 | 59,128 | 221,966 | 221,966 | 371,317 | 522,487 |

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

| Month | 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 |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 16,586 | 9,639 | 7,149 | 7,149 | 7,149 | 7,149 | – | | 6% |
| August | 13,906 | 9,939 | 8,859 | 8,859 | 16,008 | 16,008 | – | | 13% |
| September | 8,339 | 10,189 | 6,066 | 6,066 | 22,073 | 22,073 | – | | 17% |
| October | 23,068 | 10,623 | 15,084 | 15,084 | 37,157 | 37,157 | – | | 29% |
| November | 7,996 | 11,278 | 23,172 | 23,172 | 60,329 | 60,329 | – | | 48% |
| December | 26,422 | 10,823 | 11,744 | 11,744 | 72,074 | 72,074 | – | | 57% |
| January | 21,484 | 10,623 | 10,979 | 6,541 | 78,615 | 83,052 | 4,437 | 5.3% | 62% |
| February | 18,432 | 10,623 | 10,979 | 9,236 | 87,851 | 94,031 | 6,180 | 6.6% | 70% |
| March | 27,055 | 10,623 | 11,458 | 10,772 | 98,623 | 105,489 | 6,866 | 6.5% | 78% |
| April | 12,963 | 10,623 | 11,308 | | | 116,798 | – | | |
| May | 19,810 | 10,623 | 10,979 | | | 127,776 | – | | |
| June | 66,770 | 10,773 | 10,989 | | | 138,765 | – | | |
| Total Capital expenditure | 262,832 | 126,383 | 138,765 | 98,623 | | | | | |

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

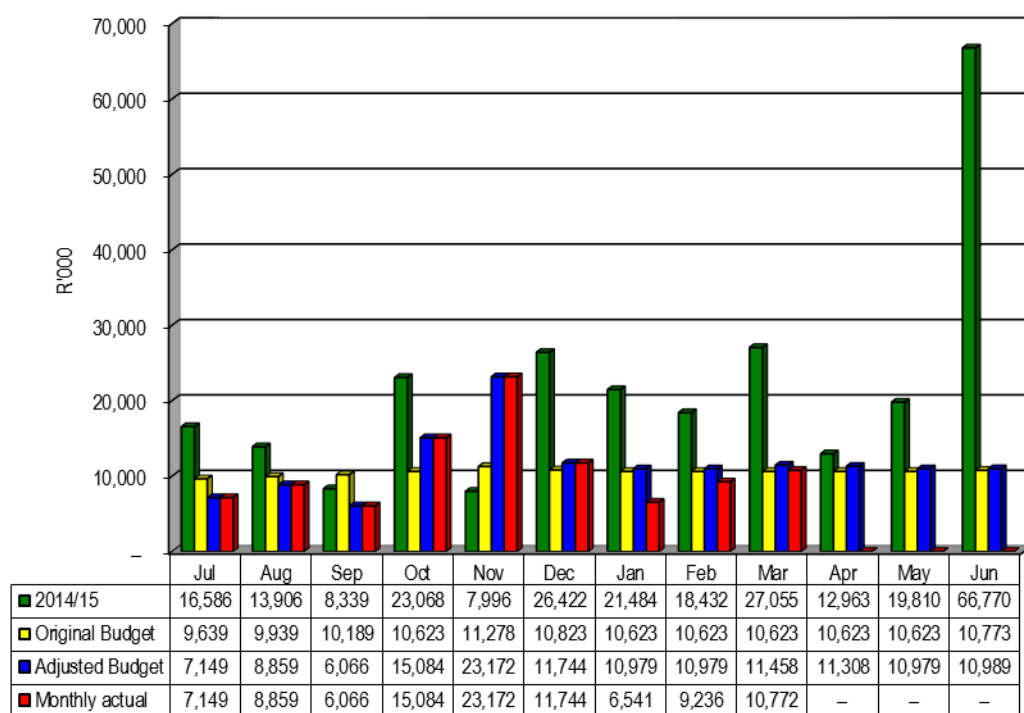
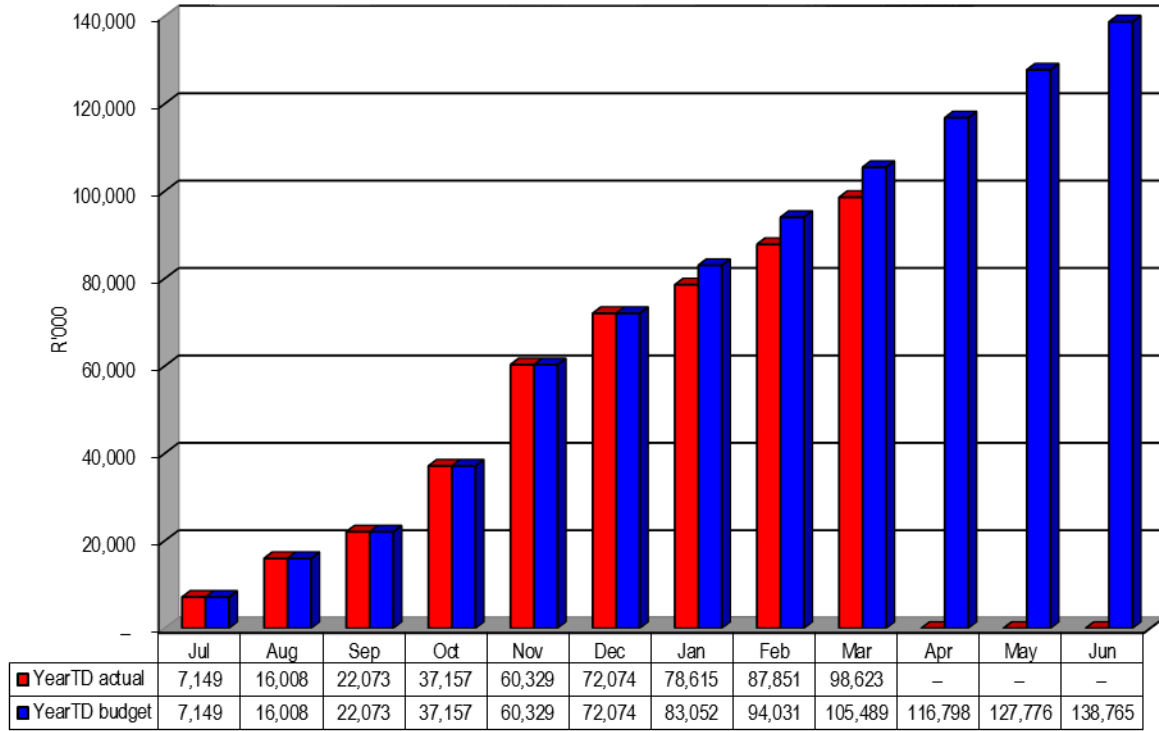


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M09 March

| 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 new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 261,927 | 107,569 | 128,710 | 10,718 | 77,427 | 81,086 | 3,659 | 4.5% | 107,569 |
| Infrastructure - Road transport | | 44,386 | 17,555 | 25,826 | 1,725 | 13,579 | 13,313 | (266) | -2.0% | 17,555 |
| Roads, Pavements & Bridges | | 44,386 | 17,555 | 25,826 | 1,725 | 13,579 | 13,313 | (266) | -2.0% | 17,555 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 205,049 | 69,140 | 82,010 | 7,760 | 43,943 | 51,917 | 7,974 | 15.4% | 69,140 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 205,049 | 69,140 | 82,010 | 7,760 | 43,943 | 51,917 | 7,974 | 15.4% | 69,140 |
| Infrastructure - Sanitation | | 12,492 | 20,874 | 20,874 | 1,233 | 19,905 | 15,856 | (4,049) | -25.5% | 20,874 |
| Reticulation | | 12,492 | 20,874 | 20,874 | 1,233 | 19,905 | 15,856 | (4,049) | -25.5% | 20,874 |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | 919 | 14,721 | 6,371 | 14 | 4,922 | 7,031 | 2,109 | 30.0% | 14,721 |
| Parks & gardens | | - | 35 | 35 | - | - | - | - | - | 35 |
| Sportsfields & stadia | | - | 8,350 | - | - | - | - | - | - | 8,350 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 919 | 4,000 | 4,000 | - | 3,338 | 4,175 | 837 | 20.0% | 4,000 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | 2,336 | 2,336 | 14 | 1,584 | 2,856 | 1,272 | 44.6% | 2,336 |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 158 | 3,028 | 3,288 | 40 | 268 | 2,052 | 1,784 | 86.9% | 3,028 |
| General vehicles | | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | 200 | 160 | - | - | - | - | - | 200 |
| Computers - hardware/equipment | | (15) | 180 | 5 | - | 228 | 270 | 42 | 15.4% | 180 |
| Furniture and other office equipment | | - | 160 | 185 | 40 | 40 | 160 | 120 | 75.1% | 160 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | 173 | 2,433 | 2,883 | - | - | 1,622 | 1,622 | 100.0% | 2,433 |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | 55 | 55 | - | - | - | - | - | 55 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | 257 | 365 | 345 | - | 230 | 325 | 95 | 29.1% | 365 |
| Computers - software & programming | | 257 | 365 | 345 | - | 230 | 325 | 95 | 29.1% | 365 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 263,261 | 125,683 | 138,715 | 10,772 | 82,848 | 90,494 | 7,647 | 8.4% | 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 - M09

| 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 | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | | | | | | | | | |
| Storm water | | | | | | | | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | | | | | | | | | |
| Street Lighting | | | | | | | | | | |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| Dams & Reservoirs | | | | | | | | | | |
| Water purification | | | | | | | | | | |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| 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 | | - | 700 | 230 | - | - | 500 | 500 | 100.0% | 700 |
| General vehicles | | | | | | | | | | |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | | | | | | | | | |
| Computers - hardware/equipment | | | 200 | 200 | | | | | | 200 |
| Furniture and other office equipment | | | | | | | | | | |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | | | | | | | | |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| Other | | - | 500 | 30 | | | 500 | 500 | 100.0% | 500 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing ass | 1 | - | 700 | 230 | - | - | 500 | 500 | 100.0% | 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 - M09 March

| 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 | | 8,433 | 26,268 | 30,811 | 1,522 | 7,360 | 19,072 | 11,712 | 61.4% | 26,268 |
| Infrastructure - Road transport | | 314 | 243 | 161 | 1,456 | - | 183 | 183 | 100.0% | 243 |
| Roads, Pavements & Bridges | | 314 | 243 | 161 | 1,456 | - | 183 | 183 | 100.0% | 243 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | 6,053 | 200 | 270 | 66 | 66 | 150 | 84 | 56.1% | 200 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 6,053 | 200 | 270 | 66 | 66 | 150 | 84 | 56.1% | 200 |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 1,982 | 25,700 | 30,150 | - | 7,294 | 18,645 | 11,351 | 60.9% | 25,700 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | 122 | 650 | 550 | - | 387 | 488 | 100 | 20.5% | 650 |
| Reticulation | | 1,860 | 25,050 | 29,600 | - | 6,907 | 18,158 | 11,251 | 62.0% | 25,050 |
| Infrastructure - Sanitation | | 84 | 110 | 165 | - | - | 83 | 83 | 100.0% | 110 |
| Reticulation | | 84 | 110 | 165 | - | - | 83 | 83 | 100.0% | 110 |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | 15 | 65 | - | - | 11 | 11 | 100.0% | 15 |
| Waste Management | | - | 15 | 65 | - | - | 11 | 11 | 100.0% | 15 |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | 3 | 80 | 25 | - | 1 | 60 | 59 | 98.6% | 80 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | 1 | 20 | 5 | - | 1 | 15 | 14 | 94.3% | 20 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 0 | 25 | - | - | - | 19 | 19 | 100.0% | 25 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | 20 | 20 | - | - | 15 | 15 | 100.0% | 20 |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | 2 | 15 | - | - | - | 11 | 11 | 100.0% | 15 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1,970 | 210 | 713 | 192 | 558 | 157 | (401) | -254.6% | 210 |
| General vehicles | | 656 | 70 | 73 | - | 15 | 52 | 37 | 71.3% | 70 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | - | 10 | 210 | - | 182 | 7 | (174) | -2324.6% | 10 |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | 343 | 130 | 430 | 192 | 362 | 97 | (264) | -270.9% | 130 |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | 970 | - | - | - | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | 110 | - | - | - | - | - | - | - | - |
| Computers - software & programming | | 110 | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | | 10,516 | 26,558 | 31,548 | 1,714 | 7,920 | 19,289 | 11,370 | 58.9% | 26,558 |
| 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.

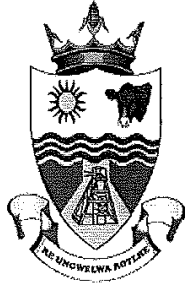
Section 15 – Other supporting documentation

15.1 Other information

None.

Section 16: Municipal Manager's Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

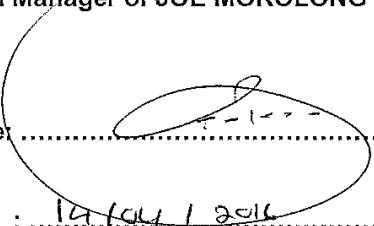
QUALITY CERTIFICATE

I, 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 March 2016 of 2015/16 FY 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 : 14/04/2016