

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

OCTOBER: 2015/16 F.Y

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Glossary

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

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

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

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

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

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

CFO - Chief Financial Officer

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

SCM – Supply Chain Management

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

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

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

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

PART 1

Section 1: Mayor's Report

Purpose

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

Background

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

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

Overall Performance Information

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	290 038	148 022	207 020	139.86%	71.38%
TOTAL OPERATING EXPENDITURE	163 655	53 866	48 320	89.70%	29.53%
TOTAL CAPITAL EXPENDITURE	126 383	40 391	37 159	92.00%	29.40%
SURPLUS/(DEFICIT)	(0)	53 765	121 542		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 140%, 12% increase as compared to the previous month. The municipality received additional R0.76 million Housing Grant, R2.1 million BHP Billiton, R 2.1 million Kumba Resource and R2.9 RBIG for this month.

Operating Expenditure

Current expenditure is almost at 90% of the year-to-date budget, which means the municipality underspent on its year-to-date budget. This expenditure item will be monitored and reduce the pattern of spending

➤ Capital Expenditure

Current expenditure is 92%, which means the municipality is 8% or R 3.2 million below the year-to-date budget.

Financial Problems or Risk Facing the Municipality

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

Other relevant information

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

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 October 2015.

Section 3: Executive Summary

3.1 Introduction

As already stated in the Mayor's Report that the audited outcomes for 2014/15 is not yet available as the municipality is currently under audit. 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 140%, the annual billing for rates and fixed service charges took place in August and are reflected in this report. Year-to-date revenue 40% above year-to-date budgeted projections for October 2015.

Operating expenditure by type

Current expenditure is 90% 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 37.2 million or 92% of year-to-date budget which is 8% below the year-to-date target for October 2015. Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the month with a positive cash & cash equivalents balance of R56.3 million and increased this by R37.4 million during September resulting in a closing balance of 93.7 million. Closing balance of R 93.7 million (R 52.3 million cash and R 41.4 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 October 2015.

Remedial or Corrective Steps

No Comments for October 2015.

3.3 Conclusion.

Revenue by source compared to the budget is performing better. Operating expenditure currently reflects a variance of 10% below YTD budget while capital expenditure is 8% below 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 - M04

October

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	-	6 416	15 858	10 489	5 369	51%	10 489
Service charges	140 551	15 912	-	1 125	5 671	5 314	357	7%	15 912
Investment revenue	404	-	-	29	220	-	220	#DIV/0!	-
Transfers recognised - operational	159 427	147 129	-	12 017	73 492	69 718	3 774	5%	147 129
Other own revenue	7 453	839	-	52	9 435	283	9 153	3238%	839
Total Revenue (excluding capital transfers and contributions)	318 261	174 369	-	19 639	104 677	85 803	18 874	22%	174 369
Employee costs	46 933	49 199	-	4 252	16 916	15 874	1 041	7%	49 199
Remuneration of Councillors	8 531	8 538	-	719	2 856	2 846	10	0%	8 538
Depreciation & asset impairment	-	10 000	-	-	-	2 500	(2 500)	-100%	10 000
Finance charges	841	934	-	13	50	50	(0)	-1%	934
Materials and bulk purchases	11 104	10 847	-	474	2 534	3 617	(1 083)	-30%	10 847
Transfers and grants	18 594	4 730	-	300	376	1 580	(1 204)	-76%	4 730
Other expenditure	(9 285)	79 406	-	9 349	25 588	27 398	(1 810)	-7%	79 406
Total Expenditure	76 719	163 655	-	15 108	48 320	53 866	(5 546)	-10%	163 655
Surplus/(Deficit)	241 543	10 714	-	4 531	56 357	31 937	24 420	76%	10 714
Transfers recognised - capital	262 832	115 669	-	53 101	102 344	62 219	40 125	64%	115 669
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	504 374	126 383	-	57 632	158 701	94 156	64 545	69%	126 383
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	504 374	126 383	-	57 632	158 701	94 156	64 545	69%	126 383
Capital expenditure & funds sources									
Capital expenditure	262 832	126 383	-	15 084	37 159	40 391	(3 231)	-8%	126 383
Capital transfers recognised	235 214	115 669	-	13 888	30 563	38 556	(7 993)	-21%	115 669
Public contributions & donations	26 712	-	-	763	4 189	-	4 189	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	905	10 714	-	434	2 407	1 834	573	31%	10 714
Total sources of capital funds	262 832	126 383	-	15 084	37 159	40 391	(3 232)	-8%	126 383
Financial position									
Total current assets	88 471	19 921	-	-	202 742	-	-	-	19 921
Total non current assets	1 309 528	1 262 412	-	-	15 084	-	-	-	1 262 412
Total current liabilities	62 675	14 675	-	-	82 089	-	-	-	14 675
Total non current liabilities	3 875	4 145	-	-	2 587	-	-	-	4 145
Community wealth/Equity	1 331 449	1 263 513	-	-	133 150	-	-	-	1 263 513
Cash flows									
Net cash from (used) operating	262 288	137 242	-	52 260	139 571	90 003	(49 568)	-55%	137 242
Net cash from (used) investing	(262 832)	(126 383)	-	(15 084)	(47 916)	(40 579)	7 337	-18%	(126 383)
Net cash from (used) financing	(785)	(784)	-	-	-	-	-	-	(784)
Cash/cash equivalents at the month/year end	2 055	13 173	-	-	93 669	52 524	(41 145)	-78%	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	4 757	6 082	4 870	1 777	4 721	1 777	16 398	67 242	107 624
Creditors Age Analysis									
Total Creditors	2	-	-	-	-	-	-	-	2

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) - M04 October

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	–	6 484	75 764	58 862	16 901	29%	128 791
Executive and council		5 317	5 998	–	–	5 998	5 998	–	–	5 998
Budget and treasury office		108 207	122 522	–	6 448	69 670	52 774	16 896	32%	122 522
Corporate services		197	271	–	36	96	90	6	6%	271
<i>Community and public safety</i>		15 263	4 003	–	769	6 934	1 741	5 193	298%	4 003
Community and social services		998	3 893	–	2	1 697	1 705	(7)	0%	3 893
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	109	–	–	–	36	(36)	-100%	109
Housing		14 265	–	–	767	5 236	–	5 236	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		64 128	58 615	–	18 085	51 034	20 154	30 880	153%	58 615
Planning and development		57 061	58 615	–	15 937	48 616	20 154	28 462	141%	58 615
Road transport		7 067	–	–	2 148	2 418	–	2 418	#DIV/0!	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		66 422	98 629	–	47 402	72 775	67 264	5 511	8%	98 629
Electricity		4 555	6 569	–	325	1 551	2 199	(649)	-29%	6 569
Water		59 442	89 515	–	46 830	70 234	64 217	6 017	9%	89 515
Waste water management		1 557	1 585	–	157	633	528	104	20%	1 585
Waste management		868	960	–	90	358	320	38	12%	960
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	259 533	290 038	–	72 740	206 507	148 022	58 485	40%	290 038
Expenditure - Standard										
<i>Governance and administration</i>		(5 935)	63 967	–	5 191	19 281	19 749	(467)	-2%	63 967
Executive and council		17 807	16 419	–	1 445	5 983	5 531	452	8%	16 419
Budget and treasury office		(35 731)	35 237	–	2 054	8 478	10 403	(1 925)	-19%	35 237
Corporate services		11 989	12 311	–	1 692	4 821	3 815	1 005	26%	12 311
<i>Community and public safety</i>		18 483	7 871	–	1 302	7 979	2 137	5 842	273%	7 871
Community and social services		8 689	6 963	–	852	2 650	1 838	812	44%	6 963
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	907	–	38	149	298	(149)	-50%	907
Housing		9 794	–	–	411	5 180	–	5 180	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		23 930	9 931	–	640	2 411	3 340	(929)	-28%	9 931
Planning and development		23 930	9 931	–	640	2 411	3 340	(929)	-28%	9 931
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		40 241	81 885	–	7 975	18 648	28 640	(9 993)	-35%	81 885
Electricity		6 753	8 375	–	29	1 825	2 775	(950)	-34%	8 375
Water		33 487	71 914	–	7 822	16 348	25 036	(8 688)	-35%	71 914
Waste water management		–	587	–	59	218	454	(236)	-52%	587
Waste management		–	1 010	–	65	256	376	(120)	-32%	1 010
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	76 719	163 655	–	15 108	48 320	53 866	(5 546)	-10%	163 655
Surplus/ (Deficit) for the year		182 814	126 383	–	57 632	158 188	94 156	64 032	68%	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) - M04 October

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
Vote 2 - Budget & Treasury Office		108 207	122 522	-	6 448	72 275	52 774	19 501	37.0%	122 522
Vote 3 - Corporate Support Services		197	271	-	36	96	90	6	6.2%	271
Vote 4 - Community Services		17 687	6 548	-	769	7 677	2 589	5 087	196.5%	6 548
Vote 5 - Technical Services		64 128	58 615	-	18 085	34 827	20 154	14 673	72.8%	58 615
Vote 6 - Electricity Services		4 555	6 569	-	325	1 551	2 199	(649)	-29.5%	6 569
Vote 7 - Water Services		59 442	89 515	-	46 830	70 234	64 216	6 017	9.4%	89 515
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	259 533	290 038	-	72 493	192 657	148 022	44 635	30.2%	290 038
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 807	16 419	-	1 445	5 983	5 531	452	8.2%	16 419
Vote 2 - Budget & Treasury Office		(35 731)	35 237	-	2 054	8 478	10 403	(1 925)	-18.5%	35 237
Vote 3 - Corporate Support Services		11 989	12 311	-	1 692	4 821	3 815	1 005	26.4%	12 311
Vote 4 - Community Services		18 482	9 468	-	1 426	8 453	2 966	5 487	185.0%	9 468
Vote 5 - Technical Services		21 741	5 702	-	436	1 619	1 846	(227)	-12.3%	5 702
Vote 6 - Electricity Services		6 753	8 375	-	29	1 825	2 775	(950)	-34.2%	8 375
Vote 7 - Water Services		33 487	94 414	-	7 822	16 348	24 986	(8 638)	-34.6%	71 914
Vote 8 - Development & Town Planning Services		2 189	4 229	-	204	793	1 494	(701)	-47.0%	4 229
Total Expenditure by Vote	2	76 718	186 155	-	15 108	48 320	53 816	(5 496)	-10.2%	163 655
Surplus/ (Deficit) for the year	2	182 815	103 883	-	57 385	144 337	94 206	50 132	53.2%	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 140% achievement while operating expenditure is 10% 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) - M04 October

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		6 416	15 858	10 489	5 369	51%	10 489
Property rates - penalties & collection charges		–						–		
Service charges - electricity revenue		4 555	6 569		325	1 551	2 199	(649)	-29%	6 569
Service charges - water revenue		133 571	6 798		553	3 130	2 266	864	38%	6 798
Service charges - sanitation revenue		1 557	1 585		157	633	528	104	20%	1 585
Service charges - refuse revenue		868	960		90	358	320	38	12%	960
Service charges - other		–						–		
Rental of facilities and equipment		74	97		6	82	32	49	153%	97
Interest earned - external investments		404	–		29	220		220	#DIV/0!	–
Interest earned - outstanding debtors		4 583	50				20	(20)	-100%	50
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services			109				36	(36)	-100%	109
Transfers recognised - operational		159 427	147 129		12 017	73 492	69 718	3 774	5%	147 129
Other revenue		2 796	582		46	9 354	194	9 160	4722%	582
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		318 261	174 369	–	19 639	104 677	85 803	18 874	22%	174 369
Expenditure By Type										
Employee related costs		46 933	49 199		4 252	16 916	15 874	1 041	7%	49 199
Remuneration of councillors		8 531	8 538		719	2 856	2 846	10	0%	8 538
Debt impairment		(59 839)	3 960					–		3 960
Depreciation & asset impairment		–	10 000				2 500	(2 500)	-100%	10 000
Finance charges		841	934		13	50	50	(0)	-1%	934
Bulk purchases		11 104	10 847		474	2 534	3 617	(1 083)	-30%	10 847
Other materials		–						–		
Contracted services		466	20 398		635	6 477	7 847	(1 369)	-17%	20 398
Transfers and grants		18 594	4 730		300	376	1 580	(1 204)	-76%	4 730
Other expenditure		50 089	55 048		8 713	19 110	19 551	(441)	-2%	55 048
Loss on disposal of PPE								–		
Total Expenditure		76 719	163 655	–	15 108	48 320	53 866	(5 546)	-10%	163 655
Surplus/(Deficit)		241 543	10 714	–	4 531	56 357	31 937	24 420	0	10 714
Transfers recognised - capital		262 832	115 669		53 101	102 344	62 219	40 125	0	115 669
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		504 374	126 383	–	57 632	158 701	94 156			126 383
Taxation								–		
Surplus/(Deficit) after taxation		504 374	126 383	–	57 632	158 701	94 156			126 383
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		504 374	126 383	–	57 632	158 701	94 156			126 383
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		504 374	126 383	–	57 632	158 701	94 156			126 383

The year-to-date operating revenue actuals reflects 140% of the year-to-date budget, below the target.

Current expenditure is almost 10%, below year-to-date budget projections for October 2015.

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

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

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	-	1 070	6 851	9 742	(2 891)	-30%	29 225
Vote 5 - Technical Services		44 386	17 555	-	4 134	9 496	5 852	3 645	62%	17 555
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		205 049	68 890	-	9 037	19 224	22 963	(3 739)	-16%	68 890
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	261 927	115 669	-	14 241	35 571	38 556	(2 985)	-8%	115 669
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		(15)	50	-	-	-	50	(50)	-100%	50
Vote 3 - Corporate Support Services		919	1 205	-	35	416	550	(134)	-24%	1 205
Vote 4 - Community Services		-	9 209	-	808	1 172	984	188	19%	9 209
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		-	250	-	-	-	250	(250)	-100%	250
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	905	10 714	-	843	1 588	1 834	(246)	-13%	10 714
Total Capital Expenditure		262 832	126 383	-	15 084	37 159	40 391	(3 231)	-8%	126 383
Capital Expenditure - Standard Classification										
Governance and administration		(15)	1 255	-	35	416	600	(184)	-31%	1 255
Executive and council		-	-	-	-	-	-	-		-
Budget and treasury office		(15)	50	-	-	-	50	(50)	-100%	50
Corporate services		-	1 205	-	35	416	550	(134)	-24%	1 205
Community and public safety		919	17 360	-	808	3 328	3 768	(440)	-12%	17 360
Community and social services		919	6 576	-	808	3 328	3 768	(440)	-12%	6 576
Sport and recreation		-	8 350	-	-	-	-	-		8 350
Public safety		-	2 433	-	-	-	-	-		2 433
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		44 386	17 555	-	4 134	9 496	5 852	3 645	62%	17 555
Planning and development		-	-	-	-	-	-	-		-
Road transport		44 386	17 555	-	4 134	9 496	5 852	3 645	62%	17 555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		217 540	90 214	-	10 107	23 919	30 171	(6 252)	-21%	90 214
Electricity		-	-	-	-	-	-	-		-
Water		205 049	69 140	-	9 037	19 222	23 213	(3 992)	-17%	69 140
Waste water management		12 492	21 074	-	1 070	4 698	6 958	(2 260)	-32%	21 074
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	262 832	126 383	-	15 084	37 159	40 391	(3 231)	-8%	126 383
Funded by:										
National Government		235 214	115 669	-	13 888	30 520	38 556	(8 036)	-21%	115 669
Provincial Government		-	-	-	-	43	43		#DIV/0!	-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		235 214	115 669	-	13 888	30 563	38 556	(7 993)	-21%	115 669
Public contributions & donations	5	26 712	-	-	763	4 189	-	4 189	#DIV/0!	-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		905	10 714	-	434	2 407	1 834	573	31%	10 714
Total Capital Funding		262 832	126 383	-	15 084	37 159	40 391	(3 232)	-8%	126 383

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	Budget Year 2015/16				
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		25 174	13 173		52 316	13 173
Call investment deposits		-	257		41 353	257
Consumer debtors		57 955	4 916		49 173	4 916
Other debtors		4 832			58 452	
Current portion of long-term receivables						
Inventory		509	1 575		1 449	1 575
Total current assets		88 471	19 921	-	202 742	19 921
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1 309 214	1 261 992		15 049	1 261 992
Agricultural					-	
Biological assets						
Intangible assets		314	420		35	420
Other non-current assets						
Total non current assets		1 309 528	1 262 412	-	15 084	1 262 412
TOTAL ASSETS		1 397 999	1 282 333	-	217 825	1 282 333
LIABILITIES						
Current liabilities						
Bank overdraft		23 120				
Borrowing		-	784			784
Consumer deposits		627				
Trade and other payables		37 762	13 214		2	13 214
Provisions		1 166	677		82 087	677
Total current liabilities		62 675	14 675	-	82 089	14 675
Non current liabilities						
Borrowing		2 310	2 516		2 587	2 516
Provisions		1 565	1 629			1 629
Total non current liabilities		3 875	4 145	-	2 587	4 145
TOTAL LIABILITIES		66 550	18 820	-	84 676	18 820
NET ASSETS	2	1 331 449	1 263 513	-	133 150	1 263 513
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 331 449	1 263 513		133 150	1 263 513
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 331 449	1 263 513	-	133 150	1 263 513

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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		76	3 140	2 268	872	38%	8 916
Service charges		10 687	13 526		383	5 511	4 897	614	13%	13 526
Other revenue		857	714		52	9 381	234	9 147	3915%	714
Government - operating		96 758	147 129		12 017	73 492	69 718	3 774	5%	147 129
Government - capital		123 837	115 669		53 101	102 344	62 219	40 125	64%	115 669
Interest		404	40		29	113	13	99	745%	40
Dividends								-		
Payments										
Suppliers and employees		39 406	(143 873)		(13 085)	(53 983)	(48 380)	5 603	-12%	(143 873)
Finance charges		(56)	(149)		(13)	(50)	(50)	(0)	0%	(149)
Transfers and Grants		(18 594)	(4 730)		(300)	(376)	(916)	(539)	59%	(4 730)
NET CASH FROM/(USED) OPERATING ACTIVITIES		262 288	137 242	-	52 260	139 571	90 003	(49 568)	-55%	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)		(15 084)	(47 916)	(40 579)	7 337	-18%	(126 383)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(262 832)	(126 383)	-	(15 084)	(47 916)	(40 579)	7 337	-18%	(126 383)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(785)	(784)					-		(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(785)	(784)	-	-	-	-	-		(784)
NET INCREASE/ (DECREASE) IN CASH HELD		(1 328)	10 074	-	37 176	91 655	49 424			10 074
Cash/cash equivalents at beginning:		3 383	3 099			2 014	3 099			2 014
Cash/cash equivalents at month/year end:		2 055	13 173			93 669	52 524			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 - M04 October

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 053	819	984	801	709	547	7 417	8 679	21 010	18 153		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	122	125	122	157	114	119	871	2 367	3 996	3 627		
Receivables from Non-exchange Transactions - Property Rates	1400	3 276	4 851	3 361	552	1 386	781	3 506	1 852	19 566	8 078		
Receivables from Exchange Transactions - Waste Water Management	1500	193	183	185	171	161	153	713	1 002	2 761	2 201		
Receivables from Exchange Transactions - Waste Management	1600	110	104	85	83	77	74	397	911	1 840	1 541		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2	1	133	13	2 274	103	3 494	52 431	58 452	58 315		
Total By Income Source	2000	4 757	6 082	4 870	1 777	4 721	1 777	16 398	67 242	107 624	91 915	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	326	2 454	3	163	4	4	16	17	2 987	205		
Commercial	2300	1 907	1 698	2 897	852	1 306	599	3 584	8 295	21 138	14 636		
Households	2400	2 440	1 818	1 812	731	3 283	1 053	12 278	58 551	81 965	75 895		
Other	2500	84	111	159	31	128	122	520	379	1 534	1 180		
Total By Customer Group	2600	4 757	6 082	4 870	1 777	4 721	1 777	16 398	67 242	107 624	91 915	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	-									-	
Auditor General	0800										-	
Other	0900	2									2	
Total By Customer Type	1000	2	-	-	-	-	-	-	-	-	2	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		250		251
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		32		32
FNB-62247117709		Call Account	Call Deposit	Call Deposit	0		10		108
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		74		74
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		234		235
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		7		20 323		20 330
NedBank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	106		30 213	(10 000)	20 318
Municipality sub-total					116		51 140	(10 000)	41 353
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				116		51 140	(10 000)	41 353

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 - M04 October

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	–	11 250	68 437	66 035	2 403	3.6%	142 694
Local Government Equitable Share		93 255	115 253			48 023	45 620	2 403	5.3%	115 253
Water Services Operating Subsidy		10 000	22 500		11 250	16 875	16 875			22 500
Finance Management		1 600	1 675			1 675	1 675			1 675
Municipal Systems Improvement		934	930			930	930			930
EPWP Incentive		1 969	2 336		–	934	935			2 336
Other transfers and grants [insert description]								–		
Provincial Government:		12 760	1 505	–	767	5 988	753	5 236	695.8%	1 505
Sport and Recreation		969	1 505		–	753	753	–		1 505
Housing		–			767	5 236		5 236	#DIV/0!	
Other transfers and grants [insert description]		11 791						–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	120 518	144 199	–	12 017	74 425	66 788	7 638	11.4%	144 199
Capital Transfers and Grants										
National Government:		112 578	118 599	–	45 937	89 815	73 878	15 937	21.6%	118 599
Municipal Infrastructure Grant (MIG)		57 058	58 599		15 937	44 815	28 878	15 937	55.2%	58 599
Regional Bulk Infrastructure		5 520						–		
Municipal Water Infrastructure Grant		50 000	60 000		30 000	45 000	45 000	–		60 000
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		9 308	–	–	2 148	4 236	–	4 236	#DIV/0!	–
Kumba Iron Ore (Access Road)		9 308			2 148	4 236		4 236	#DIV/0!	
Total Capital Transfers and Grants	5	121 886	118 599	–	48 085	94 051	73 878	20 173	27.3%	118 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242 404	262 798	–	60 102	168 476	140 666	27 811	19.8%	262 798

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

8.2 Supporting Table SC7 (1) – Grant expenditure.

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		107 833	142 694	–	11 973	42 675	46 783	(4 108)	-8.8%	142 694
Local Government Equitable Share		93 255	115 253		9 604	38 418	38 418	–		115 253
Water Services Operating Subsidy		10 000	22 500		1 724	3 111	7 500	(4 389)	-58.5%	22 500
Finance Management		1 680	1 675		32	187	555	(368)	-66.3%	1 675
Municipal Systems Improvement		930	930		202	228	310	(82)	-26.5%	930
EPWP Incentive		1 969	2 336		410	731	–	731	#DIV/0!	2 336
Other transfers and grants [insert description]								–		
Provincial Government:		15 234	1 505	–	470	5 468	452	5 016	1110.5%	1 505
Sport and Recreation		969	1 505		59	288	452	(164)	-36.2%	1 505
Housing		14 265			411	5 180		5 180	#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	–	12 442	48 142	47 234	908	1.9%	144 199
Capital expenditure of Transfers and Grants										
National Government:		112 766	118 599	–	13 751	30 209	38 556	(8 347)	-21.6%	118 599
Municipal Infrastructure Grant (MIG)		57 162	58 599		5 328	13 681	18 556	(4 876)	-26.3%	58 599
Regional Bulk Infrastructure		5 604			2 906	2 906		2 906	#DIV/0!	
Municipal Water Infrastructure Grant		50 000	60 000		5 516	13 622	20 000	(6 378)	-31.9%	60 000
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		7 067	–	–	1 013	2 413	–	2 413	#DIV/0!	–
[insert description]								–		
<i>Kumba Iron Ore (Access Road)</i>		7 067			1 013	2 413		2 413	#DIV/0!	
Total capital expenditure of Transfers and Grants		119 833	118 599	–	14 764	32 622	38 556	(5 934)	-15.4%	118 599
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		242 900	262 798	–	27 206	80 765	85 791	(5 026)	-5.9%	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 - M04 October

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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 223	4 904		408	1 213	1 635	(422)	-26%	
Pension and UIF Contributions		1 028	707		72	201	236	(34)	-15%	
Medical Aid Contributions			–					–		
Motor Vehicle Allowance		1 928	2 174		180	535	725	(190)	-26%	
Cellphone Allowance		353	754		59	201	251	(50)	-20%	
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		8 531	8 538	–	719	2 150	2 846	(696)	-24%	–
% increase	4		0.1%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 923	2 778		267	801	926	(125)	-13%	
Pension and UIF Contributions		556	495		39	116	165	(48)	-29%	
Medical Aid Contributions		101	141		11	122	47	75	159%	
Overtime		–	–		–			–		
Performance Bonus		–	–		–			–		
Motor Vehicle Allowance		1 536	1 561		104	354	520	(166)	-32%	
Cellphone Allowance		83	92		6	11	31	(20)	-65%	
Housing Allowances		493	488		44	121	163	(42)	-26%	
Other benefits and allowances		7	0		0	0	0	0	713%	
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		5 699	5 556	–	472	1 526	1 852	(326)	-18%	–
% increase	4		-2.5%							
Other Municipal Staff										
Basic Salaries and Wages		24 485	27 037		2 214	8 863	9 321	(458)	-5%	
Pension and UIF Contributions		4 365	5 381		391	1 481	1 794	(312)	-17%	
Medical Aid Contributions		2 863	2 547		237	953	849	104	12%	
Overtime		1 472	632		153	604	211	394	187%	
Performance Bonus		1 856	2 429		–	31	–	31	#DIV/0!	
Motor Vehicle Allowance		3 807	2 443		558	2 166	814	1 352	166%	
Cellphone Allowance		460	549		38	147	183	(36)	-20%	
Housing Allowances		1 493	2 141		146	584	714	(129)	-18%	
Other benefits and allowances		433	410		44	167	137	31	22%	
Payments in lieu of leave			75				–	–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Other Municipal Staff		41 234	43 644	–	3 780	14 998	14 022	976	7%	–
% increase	4		5.8%							

Total Parent Municipality		55 465	57 738	-	4 971	18 674	18 720	(46)	0%	-
Unpaid salary, allowances & benefits in arrears:			4.1%							
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		55 465	57 738	-	4 971	18 674	18 720	(46)	0%	-
% increase	4		4.1%							
TOTAL MANAGERS AND STAFF		46 933	49 199	-	4 252	16 524	15 874	650	4%	-

Section 10 – Actual and Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NC451 Joe Morolong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

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								7 349	10 489		
Property rates - penalties & collection charges		–											–	–		
Service charges - electricity revenue		401	375	528	341								4 923	6 569		
Service charges - water revenue		35	96	2 756	28								3 883	6 798		
Service charges - sanitation revenue		5	8	500	9								1 063	1 585		
Service charges - refuse		10	9	405	4								532	960		
Service charges - other		–			–								–	–		
Rental of facilities and equipment		8	6	6	6								71	97		
Interest earned - external investments		5	78	107	29								(220)	–		
Interest earned - outstanding debtors													50	50		
Dividends received													–	–		
Fines													–	–		
Licences and permits													–	–		
Agency services													109	109		
Transfer receipts - operating		58 080	1 525	1 870	12 017								73 637	147 129		
Other revenue		8 838	319	151	46								(8 773)	582		
Cash Receipts by Source		67 522	2 504	9 160	12 558	–	–	–	–	–	–	–	82 625	174 369	–	–
Other Cash Flows by Source																
Transfer receipts - capital		43 878	4 363	719	53 101								13 609	115 669		
Contributions & Contributed assets													–	–		
Proceeds on disposal of PPE													–	–		
Short term loans													–	–		
Borrowing long term/refinancing													–	–		
Increase in consumer deposits													–	–		
Receipt of non-current debtors													–	–		
Receipt of non-current receivables													–	–		
Change in non-current investments													–	–		
Total Cash Receipts by Source		111 400	6 868	9 878	65 658	–	–	–	–	–	–	–	96 234	290 038	–	–
Cash Payments by Type																
Employee related costs		3 919	4 231	4 513	4 252								32 284	49 199		
Remuneration of councillors		700	719	719	719								5 683	8 538		
Interest paid		11	14	12	13								3 911	3 960		
Bulk purchases - Electricity		25	771	859	474								7 871	10 000		
Bulk purchases - Water & Sewer		–	316	89	–								529	934		
Other materials													10 847	10 847		
Contracted services		2 313	2 832	697	635								13 921	20 398		
Grants and subsidies paid - other municipalities		–											–	–		
Grants and subsidies paid - other				76	300								4 353	4 730		
General expenses		3 727	3 976	4 787	7 004								35 553	55 048		
Cash Payments by Type		10 695	12 858	11 752	13 398	–	–	–	–	–	–	–	114 951	163 655	–	–
Other Cash Flows/Payments by Type																
Capital assets		24 783	8 859	6 066	15 084								(54 791)			
Repayment of borrowing													–	–		
Other Cash Flows/Payments		20 695	30 397		(10 000)								(41 092)			
Total Cash Payments by Type		56 173	52 115	17 818	18 482	–	–	–	–	–	–	–	19 067	163 655	–	–
NET INCREASE/(DECREASE) IN CASH HELD		55 228	(45 247)	(7 940)	47 176	–	–	–	–	–	–	–	77 167	126 383	–	–
Cash/cash equivalents at the month/year beginning:		3 099	58 327	13 080	5 140	52 316	52 316	52 316	52 316	52 316	52 316	52 316	52 316	3 099	129 483	129 483
Cash/cash equivalents at the month/year end:		58 327	13 080	5 140	52 316	52 316	52 316	52 316	52 316	52 316	52 316	52 316	129 483	129 483	129 483	129 483

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	9 639	2 490	25.8%	6%
August	13 906	9 939		8 859	16 008	19 578	3 571	18.2%	13%
September	8 339	10 189		6 066	22 073	29 767	7 694	25.8%	17%
October	23 068	10 623		15 084	37 157	40 391	3 233	8.0%	29%
November	7 996	11 278				51 669	–		
December	26 422	10 823				62 493	–		
January	21 484	10 623				73 116	–		
February	18 432	10 623				83 740	–		
March	27 055	10 623				94 363	–		
April	12 963	10 623				104 986	–		
May	19 810	10 623				115 610	–		
June	66 770	10 773				126 383	–		
Total Capital expenditure	262 832	126 383	–	37 157					

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

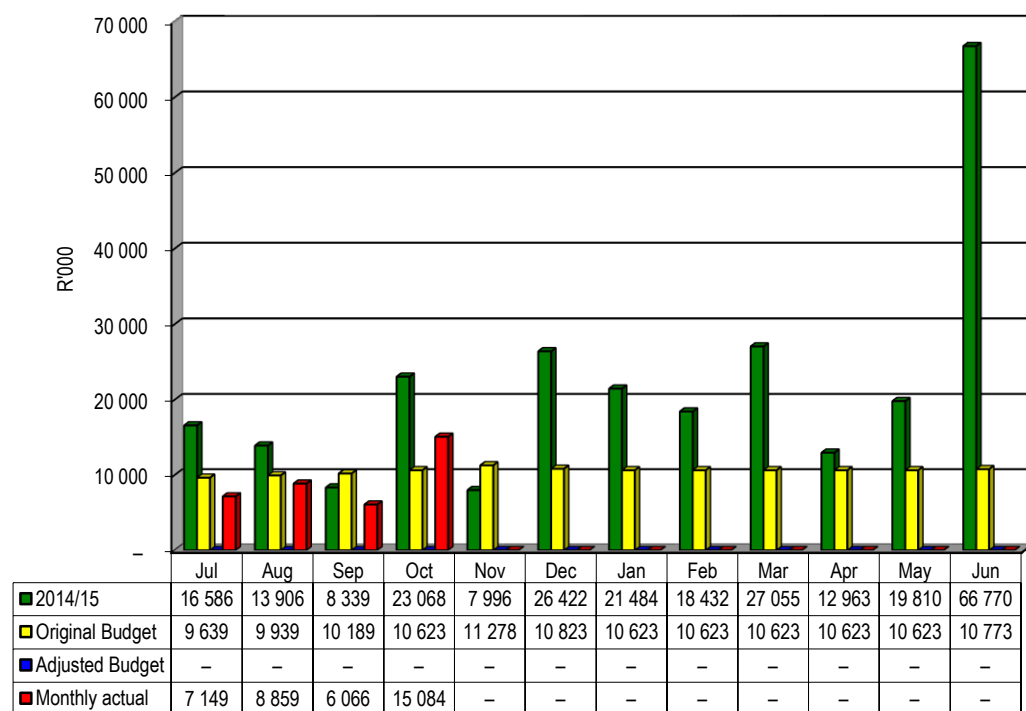
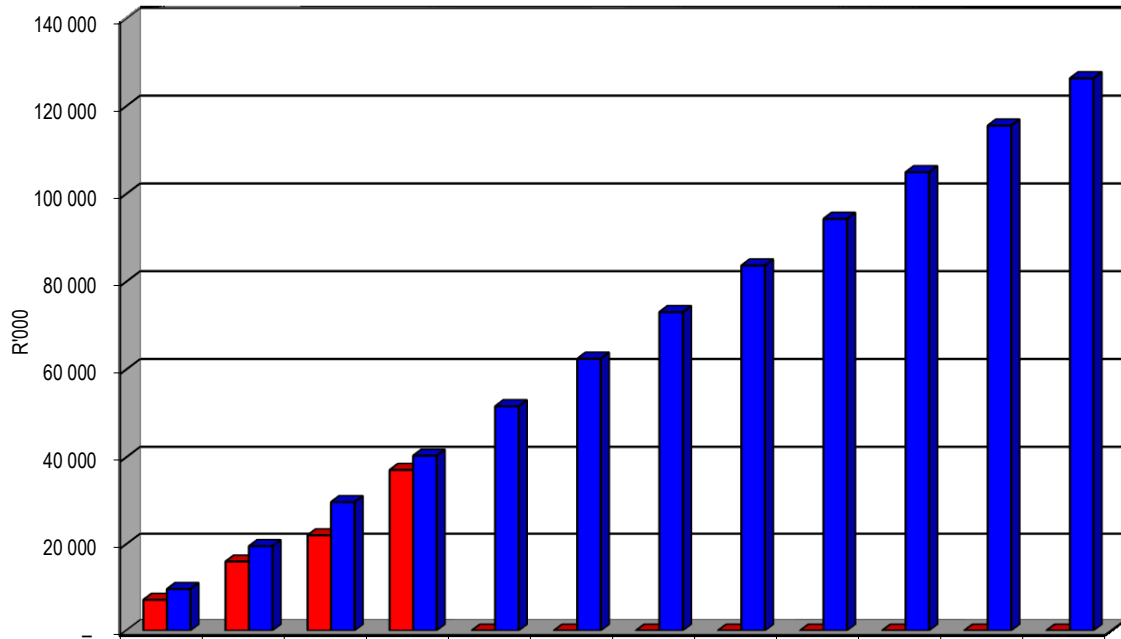


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	7 149	16 008	22 073	37 157	-	-	-	-	-	-	-	-
■ YearTD budget	9 639	19 578	29 767	40 391	51 669	62 493	73 116	83 740	94 363	104 986	115 610	126 383

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 - M04 October

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		261 927	107 569	-	14 241	33 415	34 560	1 145	3.3%	107 569
Infrastructure - Road transport		44 386	17 555	-	4 134	9 496	4 389	(5 108)	-116.4%	17 555
Roads, Pavements & Bridges		44 386	17 555	-	4 134	9 496	4 389	(5 108)	-116.4%	17 555
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		205 049	69 140	-	9 037	19 222	23 213	3 992	17.2%	69 140
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		205 049	69 140	-	9 037	19 222	23 213	3 992	17.2%	69 140
Infrastructure - Sanitation		12 492	20 874	-	1 070	4 698	6 958	2 260	32.5%	20 874
Reticulation		12 492	20 874	-	1 070	4 698	6 958	2 260	32.5%	20 874
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		919	14 721	-	808	3 285	3 497	212	6.1%	14 721
Parks & gardens		-	35	-	-	-	-	-	-	35
Sportsfields & stadia		-	8 350	-	-	-	-	-	-	8 350
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	4 000	-	398	2 554	2 783	229	8.2%	4 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	2 336	-	410	731	714	(17)	-2.4%	2 336
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		158	3 028	-	-	228	570	342	59.9%	3 028
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	200	-	-	-	-	-	-	200
Computers - hardware/equipment		(15)	180	-	-	228	270	42	15.4%	180
Furniture and other office equipment		-	160	-	-	-	30	30	100.0%	160
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		173	2 433	-	-	-	270	270	100.0%	2 433
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	55	-	-	-	-	-	-	55
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		257	365	-	35	230	300	70	23.2%	365
Computers - software & programming		257	365	-	35	230	300	70	23.2%	365
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	263 261	125 683	-	15 084	37 159	38 928	1 768	4.5%	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 - M04

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	-	-	-	-	-	-	700
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			200							200
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		-	500							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	-	-	-	-	-	-	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 - M04 October

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		8 433	26 268	-	1 885	3 291	9 485	6 194	65.3%	26 268
Infrastructure - Road transport		314	243	-	-	-	81	81	100.0%	243
Roads, Pavements & Bridges		314	243	-	-	-	81	81	100.0%	243
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 053	200	-	-	-	67	67	100.0%	200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		6 053	200	-	-	-	67	67	100.0%	200
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 982	25 700	-	1 885	3 291	9 296	6 005	64.6%	25 700
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		122	650	-	-	8	217	209	96.4%	650
Reticulation		1 860	25 050	-	1 885	3 283	9 079	5 796	63.8%	25 050
Infrastructure - Sanitation		84	110	-	-	-	37	37	100.0%	110
Reticulation		84	110	-	-	-	37	37	100.0%	110
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	15	-	-	-	5	5	100.0%	15
Waste Management		-	15	-	-	-	5	5	100.0%	15
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		3	80	-	-	-	27	27	100.0%	80
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1	20	-	-	-	7	7	100.0%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		0	25	-	-	-	8	8	100.0%	25
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	20	-	-	-	7	7	100.0%	20
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		2	15	-	-	-	5	5	100.0%	15
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 970	210	-	182	333	70	(263)	-376.1%	210
General v ehicles		656	70	-	3	7	23	17	71.5%	70
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	10	-	173	173	3	(169)	-5086.1%	10
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		343	130	-	5	154	43	(110)	-255.0%	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	-	2 067	3 624	9 582	5 958	62.2%	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 October 2015 of 2015/2016 *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 : 11

