

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

Quarterly Budget

Statement

Quarter 3: 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 Quarterly 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 quarter. The municipality received additional R4.6 million Housing Grant, R3.1 million South 32 and R 2.3 million RBIG(Heuningvlei Water) for this quarter 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- QUARTER 3

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

RECOMMENDATION:

That Council notes and approve the quarter budget statement and supporting documentation for quarter 3-2016.

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 Quarter 3-2016.

Remedial or Corrective Steps

No Comments for Quarter 3-2016.

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 - Q3 Third Quarter

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) - Q3 Third Quarter

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) - Q3 Third Quarter

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) - Q3 Third Quarter

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 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 Q 3 for 2015/16.

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) - Q3 Third Quarter

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 - Q3 Third Quarter

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
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
<u>LIABILITIES</u>						
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
<u>COMMUNITY WEALTH/EQUITY</u>						
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 - Q3 Third Quarter

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	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 - Q3 Third Quarter

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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 - Q3 Third Quarter

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 - Q3 Third Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
ABSA 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
Entities									
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 - Q3 Third Quarter

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!	
Total Capital Transfers and Grants	5	121,886	118,599	135,681	23,221	140,782	118,599	22,183	18.7%	118,599
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242,404	262,798	288,196	28,270	268,831	262,798	6,033	2.3%	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 - Q3 Third Quarter

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		107,833	142,694	142,694	11,654	88,454	97,214	(8,760)	-9.0%	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	83	617	1,249	(632)	-50.6%	1,675
Municipal Systems Improvement		930	930	930	21	323	698	(374)	-53.7%	930
EPWP Incentive		1,969	2,336	2,336	14	1,584	1,557	26	1.7%	2,336
Other transfers and grants [insert description]								–		
Provincial Government:		15,234	1,505	7,874	67	9,395	1,048	8,348	796.7%	1,505
Sport and Recreation		969	1,505	1,505	67	521	1,048	(527)	-50.3%	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	11,722	97,850	98,262	(412)	-0.4%	144,199
Capital expenditure of Transfers and Grants										
National Government:		112,766	118,599	121,505	8,498	82,587	86,752	(4,165)	-4.8%	118,599
Municipal Infrastructure Grant (MIG)		57,162	58,599	58,599	5,218	50,015	41,752	8,264	19.8%	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	3,279	29,665	45,000	(15,335)	-34.1%	60,000
Provincial Government:		–	–	–	–	–	–	–	–	–
								–		
District Municipality:		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		7,067	–	9,610	–	6,582	–	6,582	#DIV/0!	–
South 32		–	–	2,835	–	–	–	–	–	–
Kumba Iron Ore (Access Road)		7,067		6,775		6,582		6,582	#DIV/0!	
Total capital expenditure of Transfers and Grants		119,833	118,599	131,115	8,498	89,169	86,752	2,417	2.8%	118,599
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		242,900	262,798	281,683	20,219	187,019	185,014	2,005	1.1%	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 - Q3 Third Quarter

Summary of Employee and Councillor remuneration	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	A	B	C						D
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	3									
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:			4.1%	6.2%						
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	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 - Q3 Third Quarter

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 - Q3 Third Quarter

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

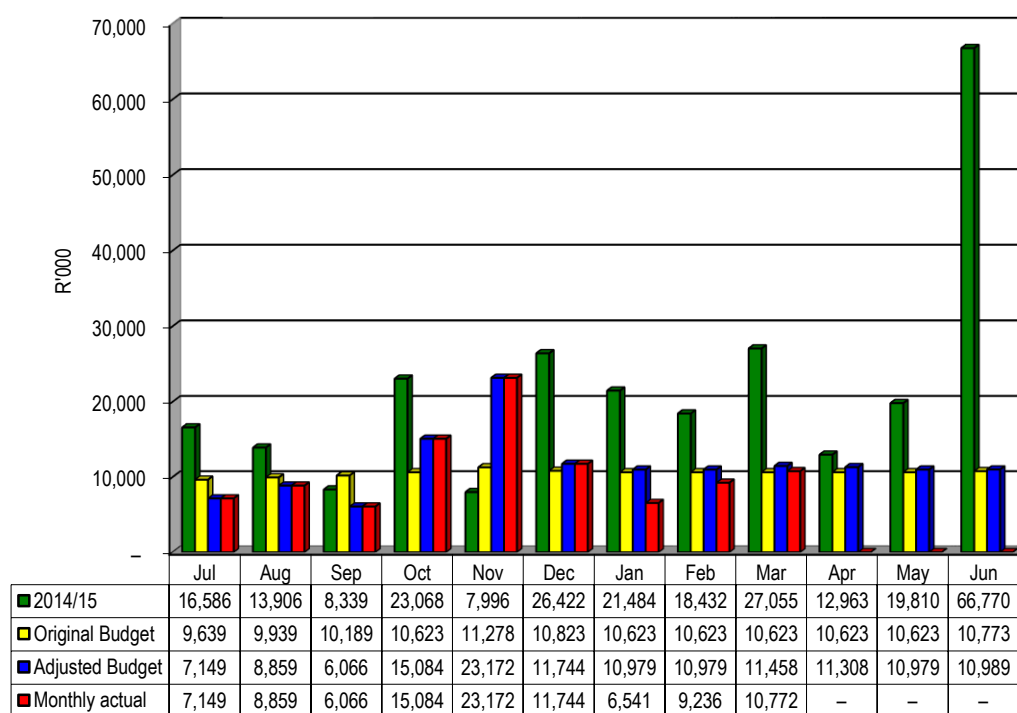
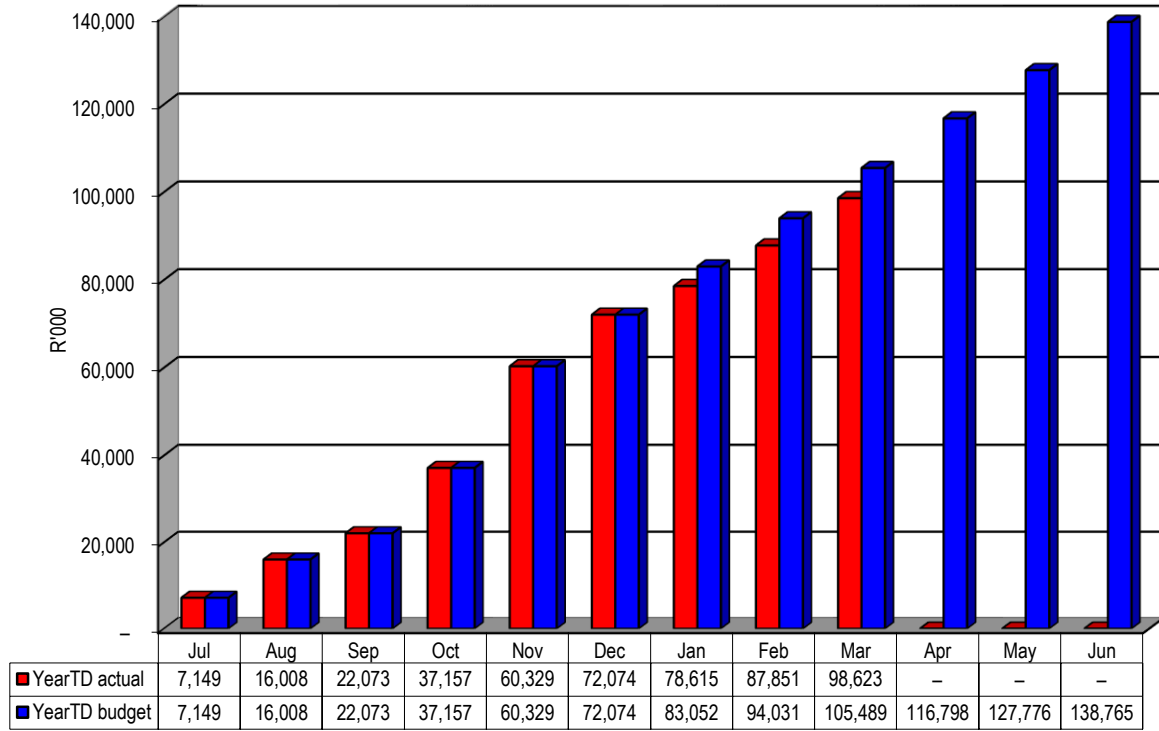


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - Q3 Third Quarter

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 - Q3

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 assets	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 - Q3 Third

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.

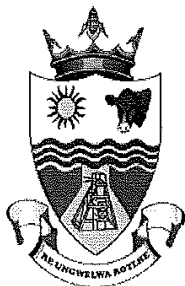
Section 15 – Other supporting documentation

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 Quarter 3 of 2015/16 *FY* has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo Bloom

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 29 Oct 2016

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 Quarter 3 of 2015/16 *FY* has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME:.....

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature:

Date :