

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

SEPTEMBER: 2016/17 F.Y

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Glossary

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

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

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

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

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

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

CFO - Chief Financial Officer

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

SCM – Supply Chain Management

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

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

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

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

PART 1

Section 1: Mayor's Report

Purpose

The purpose of this report is to submit to the Council the Monthly Budget Statement and the implementation of 2016/17 Budget of Joe Morolong Local Municipality for the period ending 30th September 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

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

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	301,639	121,291	120,207	99.11%	39.85%
TOTAL OPERATING EXPENDITURE	160,945	41,078	41,799	101.75%	25.97%
TOTAL CAPITAL EXPENDITURE	137,376	34,701	32,933	94.90%	23.97%
SURPLUS/(DEFICIT)	3,318	45,512	45,475		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 99%. The municipality received R 0.4 million from Housing Grants (COGHSTA) and 2.4 million RBIG (Heuningvlei Water) for this month.

➤ **Operating Expenditure**

Current expenditure is almost at 102% of the year-to-date budget, and only other expenditure ,bulk purchases, transfer and grants and contracted service indicated over expenditure of over 5%. This expenditure item will continue to be monitored in order to avoid unauthorised expenditure

➤ **Capital Expenditure**

Current expenditure is 95% of the year-to-date budget.

Financial Problems or Risk Facing the Municipality

Currently there are no financial problems affecting the municipality.

Monitoring and implementation of the capital project continues to receive attention. The municipal manager will continue to receive director's reports on each project to determine the project milestones and identify any possible risks for achieving the year end targets.

Other relevant information

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

Section 2: Resolutions

IN-YEAR REPORTS 2016/17- AUGUST

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

RECOMMENDATION:

That Council notes and approve the monthly budget statement and supporting documentation for September 2016.

Section 3: Executive Summary

3.1 Introduction

As stated in the Mayor's Report the information under 2015/16 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 30 September 2016

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The operating revenue performance in terms of year-to-date actuals is 99%, the annual billing for rates and fixed service charges took place in August.

The municipality received additional R 0.4 million and R 2.4 million for Housing and Regional Bulk Infrastructure Grants transferred during the month.

Operating expenditure by type

Current expenditure is almost at 102% of the year-to-date budget.

Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

Capital expenditure

Year-to-date expenditure on capital expenditure is 95%.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the year with a positive cash & cash equivalents balance of R 79.8 million and decreased this by R22.5 million during September resulting in a closing balance of R57.3 million. Closing balance of R 57.3 million (R 4.9 million cash and R 52.5 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 September 2016

Remedial or Corrective Steps

No Comments for September 2016.

3.3 Conclusion

Operating expenditure currently reflects a variance of 1% below YTD budget while capital expenditure is 5% below YTD budget.

Performance of revenue by source compared to budget is okay. Operating expenditure currently reflects a variance of 2% above YTD budget while capital expenditure is 5% 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 - M03
September

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10,418	12,863	-	303	908	12,863	(11,955)	-93%	12,863
Service charges	30,945	24,809	-	487	1,629	6,202	(4,573)	-74%	24,809
Investment revenue	1,585	-	-	-	-	-	-	-	-
Transfers recognised - operational	140,729	122,361	-	353	54,220	50,526	3,695	7%	122,361
Other own revenue	7,772	1,476	-	589	9,008	369	8,639	2342%	1,476
Total Revenue (excluding capital transfers and contributions)	191,449	161,508	-	1,733	65,766	69,959	(4,194)	-6%	161,508
Employee costs	56,714	52,979	-	4,439	13,575	13,245	330	2%	52,979
Remuneration of Councillors	7,818	10,015	-	640	1,993	2,504	(511)	-20%	10,015
Depreciation & asset impairment	57,118	10,000	-	-	-	2,500	(2,500)	-100%	10,000
Finance charges	291	943	-	10	45	236	(191)	-81%	943
Materials and bulk purchases	10,095	12,085	-	1,311	3,755	3,021	734	24%	12,085
Transfers and grants	52,992	4,938	-	599	1,474	1,235	240	19%	4,938
Other expenditure	161,769	69,985	-	6,422	20,957	18,338	2,619	14%	69,985
Total Expenditure	346,797	160,945	-	13,422	41,799	41,078	721	2%	160,945
Surplus/(Deficit)	(155,347)	563	-	(11,689)	23,967	28,881	(4,914)	-17%	563
Transfers recognised - capital	158,778	140,131	-	2,370	54,441	51,332	3,109	6%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,431	140,694	-	(9,319)	78,407	80,213	(1,806)	-2%	563
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,431	140,694	-	(9,319)	78,407	80,213	(1,806)	-2%	563
Capital expenditure & funds sources									
Capital expenditure	82,677	137,376	-	10,958	32,933	34,701	(1,768)	-5%	137,376
Capital transfers recognised	70,186	129,377	-	9,432	30,965	32,344	(1,379)	-4%	129,377
Public contributions & donations	8,990	-	-	1,526	1,747	-	1,747	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3,501	7,999	-	-	82	2,357	(2,275)	-97%	7,999
Total sources of capital funds	82,677	137,376	-	10,958	32,794	34,701	(1,907)	-5%	137,376
Financial position									
Total current assets	39,250	17,964	-	-	193,692	-	-	-	17,964
Total non current assets	1,644,835	1,644,589	-	-	10,958	-	-	-	1,644,589
Total current liabilities	67,057	14,525	-	-	24,861	-	-	-	14,525
Total non current liabilities	(10,021)	3,834	-	-	1,938	-	-	-	3,834
Community wealth/Equity	1,627,049	1,644,194	-	-	177,851	-	-	-	1,644,194
Cash flows									
Net cash from (used) operating	146,571	160,405	-	(11,650)	47,832	102,272	54,440	53%	160,405
Net cash from (used) investing	(82,677)	(149,310)	-	(10,958)	(32,933)	(37,327)	(4,395)	12%	(149,310)
Net cash from (used) financing	(31,460)	(784)	-	-	-	-	-	-	(784)
Cash/cash equivalents at the month/year end	17,003	34,150	-	-	57,347	88,784	31,436	35%	52,759
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	2,467	2,034	1,990	3,093	1,802	2,424	26,281	94,596	134,687
Creditors Age Analysis									
Total Creditors	498	-	-	-	-	-	-	-	498

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) - M03 September

Description	Ref	2015/16	Budget Year 2016/17				YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		140,869	130,233	-	455	58,763	62,741	(3,978)	-6%	130,233
Executive and council		5,998	6,315	-	-	6,315	6,315	-		6,315
Budget and treasury office		134,572	123,606	-	411	52,131	56,348	(4,217)	-7%	123,606
Corporate services		299	312	-	44	317	78	239	307%	312
<i>Community and public safety</i>		7,964	2,754	-	356	4,477	1,074	3,403	317%	2,754
Community and social services		2,751	2,634	-	3	1,045	1,044	1	0%	2,634
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	120	-	-	-	30	(30)	-100%	120
Housing		5,213	-	-	353	3,432	-	3,432	#DIV/0!	-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		73,030	57,929	-	11	29,786	29,796	(10)	0%	57,929
Planning and development		73,030	57,929	-	11	29,786	29,796	(10)	0%	57,929
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		128,365	110,723	-	3,280	27,181	27,681	(499)	-2%	110,723
Electricity		5,259	7,038	-	398	996	1,760	(763)	-43%	7,038
Water		120,243	101,114	-	2,602	25,346	25,279	67	0%	101,114
Waste water management		1,887	1,650	-	177	532	413	120	29%	1,650
Waste management		976	920	-	102	307	230	77	34%	920
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	350,228	301,639	-	4,103	120,207	121,291	(1,084)	-1%	301,639
Expenditure - Standard										
<i>Governance and administration</i>		190,332	70,882	-	6,660	20,397	17,721	2,677	15%	70,882
Executive and council		15,567	18,741	-	1,423	4,348	4,685	(338)	-7%	18,741
Budget and treasury office		159,537	38,125	-	3,883	11,877	9,531	2,345	25%	38,125
Corporate services		15,229	14,017	-	1,354	4,173	3,504	669	19%	14,017
<i>Community and public safety</i>		9,393	8,584	-	895	3,714	2,146	1,568	73%	8,584
Community and social services		8,900	7,643	-	852	1,966	1,911	55	3%	7,643
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		492	940	-	43	128	235	(107)	-45%	940
Housing		-	-	-	-	1,620	-	1,620	#DIV/0!	-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60,907	9,749	-	685	2,232	2,437	(205)	-8%	9,749
Planning and development		60,907	9,749	-	685	2,232	2,437	(205)	-8%	9,749
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		86,165	75,098	-	5,182	15,455	18,775	(3,319)	-18%	71,730
Electricity		6,181	10,185	-	1,473	3,439	2,546	893	35%	10,185
Water		78,307	63,213	-	3,550	11,527	15,803	(4,276)	-27%	59,845
Waste water management		861	702	-	66	205	176	29	17%	702
Waste management		816	998	-	94	284	249	35	14%	998
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	346,797	164,313	-	13,422	41,799	41,078	721	2%	160,945
Surplus/ (Deficit) for the year		3,431	137,326	-	(9,319)	78,408	80,213	(1,805)	-2%	140,694

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) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		5,998	6,315	–	–	6,315	6,315	–		6,315
Vote 2 - Budget & Treasury Office		134,572	123,606	–	411	52,131	56,348	(4,217)	-7.5%	123,606
Vote 3 - Corporate Support Services		299	312	–	44	317	78	239	306.9%	312
Vote 4 - Community Services		10,827	5,325	–	636	5,317	1,717	3,600	209.7%	5,325
Vote 5 - Technical Services		73,030	57,929	–	–	29,775	29,796	(21)	-0.1%	57,929
Vote 6 - Electricity Services		5,259	7,038	–	398	995	1,760	(764)	-43.4%	7,038
Vote 7 - Water Services		120,243	101,114	–	2,602	25,346	25,279	67	0.3%	101,114
Vote 8 - Development & Town Planning Services		–	–	–	11	11	–	11	#DIV/0!	–
Total Revenue by Vote	2	350,228	301,639	–	4,103	120,206	121,291	(1,085)	-0.9%	301,639
Expenditure by Vote	1									
Vote 1 - Executive & Council		15,567	18,741	–	1,423	4,348	4,685	(337)	-7.2%	18,741
Vote 2 - Budget & Treasury Office		159,537	38,125	–	3,883	11,877	9,531	2,345	24.6%	38,125
Vote 3 - Corporate Support Services		15,229	14,017	–	1,354	4,173	3,504	669	19.1%	14,017
Vote 4 - Community Services		11,070	10,284	–	1,055	4,203	2,571	1,632	63.5%	10,284
Vote 5 - Technical Services		58,407	5,594	–	463	1,326	1,398	(72)	-5.2%	5,594
Vote 6 - Electricity Services		6,181	10,185	–	1,473	3,439	2,546	893	35.1%	10,185
Vote 7 - Water Services		78,307	63,213	–	3,550	11,527	15,803	(4,276)	-27.1%	59,845
Vote 8 - Development & Town Planning Services		2,500	4,155	–	222	885	1,039	(154)	-14.8%	4,155
Total Expenditure by Vote	2	346,797	164,313	–	13,422	41,778	41,078	700	1.7%	160,945
Surplus/ (Deficit) for the year	2	3,431	137,326	–	(9,319)	78,429	80,214	(1,785)	-2.2%	140,694

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 99% achievement while operating expenditure is 102% above year-to-date budget.

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

NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		10,418	12,863		303	908	12,863	(11,955)	-93%	12,863
Property rates - penalties & collection charges								-		
Service charges - electricity revenue		5,259	7,038		7	162	1,760	(1,597)	-91%	7,038
Service charges - water revenue		22,823	15,200		201	628	3,800	(3,172)	-83%	15,200
Service charges - sanitation revenue		1,887	1,650		177	532	413	120	29%	1,650
Service charges - refuse revenue		976	920		102	307	230	77	34%	920
Service charges - other								-		
Rental of facilities and equipment		61	93		34	126	23	103	444%	93
Interest earned - external investments		1,585						-		
Interest earned - outstanding debtors		7,337	50		104	285	13	272	2179%	50
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services			120			-	30	(30)	-100%	120
Transfers recognised - operational		140,729	122,361		353	54,220	50,526	3,695	7%	122,361
Other revenue		374	1,212		451	8,597	303	8,294	2736%	1,212
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		191,449	161,508	-	1,733	65,766	69,959	(4,194)	-6%	161,508
Expenditure By Type										
Employee related costs		56,714	52,979		4,439	13,575	13,245	330	2%	52,979
Remuneration of councillors		7,818	10,015		640	1,993	2,504	(511)	-20%	10,015
Debt impairment		79,249	3,053				763	(763)	-100%	3,053
Depreciation & asset impairment		57,118	10,000				2,500	(2,500)	-100%	10,000
Finance charges		291	943		10	45	236	(191)	-81%	943
Bulk purchases		10,095	12,085		1,311	3,755	3,021	734	24%	12,085
Other materials								-		
Contracted services			22,585		2,282	7,220	5,646	1,574	28%	22,585
Transfers and grants		52,992	4,938		599	1,474	1,235	240	19%	4,938
Other expenditure		82,520	44,347		4,140	13,737	11,929	1,808	15%	44,347
Loss on disposal of PPE								-		
Total Expenditure		346,797	160,945	-	13,422	41,799	41,078	721	2%	160,945
Surplus/(Deficit)										
Transfers recognised - capital		158,778	140,131		2,370	54,441	51,332	3,109	0	
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,431	140,694	-	(9,319)	78,407	80,213			563
Taxation								-		
Surplus/(Deficit) after taxation		3,431	140,694	-	(9,319)	78,407	80,213			563
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,431	140,694	-	(9,319)	78,407	80,213			563
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,431	140,694	-	(9,319)	78,407	80,213			563

The year-to-date operating revenue actuals reflects an achievement of 99% of the year-to-date budget.

Current expenditure is almost 102%, above year-to-date budget projections for September 2016

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

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 4 - Community Services		24,890	17,412	-	609	1,930	4,353	(2,423)	-56%	17,412
Vote 5 - Technical Services		23,373	20,474	-	4,074	8,214	5,119	3,095	60%	20,474
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		30,318	90,241	-	6,137	22,569	22,560	8	0%	90,241
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	78,581	128,127	-	10,819	32,712	32,032	681	2%	128,127
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	40	-	-	-	40	(40)	-100%	40
Vote 2 - Budget & Treasury Office		21	150	-	-	-	150	(150)	-100%	150
Vote 3 - Corporate Support Services		575	2,520	-	-	82	860	(778)	-90%	2,520
Vote 4 - Community Services		3,501	6,330	-	139	139	1,568	(1,429)	-91%	6,330
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		-	209	-	-	-	52	(52)	-100%	209
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	4,097	9,249	-	139	221	2,670	(2,449)	-92%	9,249
Total Capital Expenditure		82,677	137,376	-	10,958	32,933	34,701	(1,768)	-5%	137,376
Capital Expenditure - Standard Classification										
Governance and administration		595	2,720	-	-	82	1,050	(968)	-92%	2,720
Executive and council			40				40	(40)	-100%	40
Budget and treasury office		21	150				150	(150)	-100%	150
Corporate services		575	2,530			82	860	(778)	-90%	2,530
Community and public safety		3,501	12,091	-	139	139	3,008	(2,869)	-95%	12,091
Community and social services		3,501	5,330		139	139	1,318	(1,179)	-89%	5,330
Sport and recreation			5,761				1,440	(1,440)	-100%	5,761
Public safety		-	1,000				250	(250)	-100%	1,000
Housing										
Health										
Economic and environmental services		23,373	20,474	-	4,074	8,214	5,119	3,095	60%	20,474
Planning and development										
Road transport		23,373	20,474		4,074	8,214	5,119	3,095	60%	20,474
Environmental protection										
Trading services		55,208	102,101	-	6,745	24,499	25,525	(1,026)	-4%	102,101
Electricity										
Water		30,318	90,450		6,137	22,569	22,612	(44)	0%	90,450
Waste water management		24,890	11,652		609	1,930	2,913	(983)	-34%	11,652
Waste management										
Other										
Total Capital Expenditure - Standard Classification	3	82,677	137,386	-	10,958	32,933	34,701	(1,768)	-5%	137,386
Funded by:										
National Government		70,186	129,377		9,432	30,965	32,344	(1,379)	-4%	129,377
Provincial Government		-								
District Municipality										
Other transfers and grants										
Transfers recognised - capital		70,186	129,377	-	9,432	30,965	32,344	(1,379)	-4%	129,377
Public contributions & donations	5	8,990			1,526	1,747		1,747	#DIV/0!	
Borrowing	6									
Internally generated funds		3,501	7,999			82	2,357	(2,275)	-97%	7,999
Total Capital Funding		82,677	137,376	-	10,958	32,794	34,701	(1,907)	-5%	137,376

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		21,570	9,998		4,883	9,998
Call investment deposits		–	260		52,465	260
Consumer debtors		10,556	5,155		74,762	5,155
Other debtors		1,256			59,925	
Current portion of long-term receivables		4,290				
Inventory		1,578	2,550		1,657	2,550
Total current assets		39,250	17,964	–	193,692	17,964
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1,644,360	1,644,189		10,958	1,644,189
Agricultural		–				
Biological assets						
Intangible assets		474	400			400
Other non-current assets						
Total non current assets		1,644,835	1,644,589	–	10,958	1,644,589
TOTAL ASSETS		1,684,084	1,662,553	–	204,650	1,662,553
LIABILITIES						
Current liabilities						
Bank overdraft		4,568				
Borrowing		784	784			784
Consumer deposits						
Trade and other payables		59,934	13,740		498	13,740
Provisions		1,771			24,363	
Total current liabilities		67,057	14,525	–	24,861	14,525
Non current liabilities						
Borrowing		(13,540)	2,124		1,938	2,124
Provisions		3,519	1,710		–	1,710
Total non current liabilities		(10,021)	3,834	–	1,938	3,834
TOTAL LIABILITIES		57,035	18,359	–	26,799	18,359
NET ASSETS	2	1,627,049	1,644,194	–	177,851	1,644,194
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,627,049	1,644,194		177,851	1,644,194
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,627,049	1,644,194	–	177,851	1,644,194

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		–	12,219		894	1,111		1,111	#DIV/0!	12,219
Service charges		20,341	23,568		2,482	2,713	5,892	(3,179)	-54%	23,568
Other revenue		482	1,357		485	8,723	339	8,384	2471%	1,357
Government - operating		118,229	120,820		353	55,222	60,410	(5,188)	-9%	120,820
Government - capital		125,295	140,131		2,370	53,439	70,066	(16,626)	-24%	140,131
Interest		1,585	48		104	285		285	#DIV/0!	48
Dividends			–					–		–
Payments										
Suppliers and employees		(66,078)	(97,266)		(17,730)	(72,143)	(32,964)	39,178	-119%	(97,266)
Finance charges		(291)	(943)		(10)	(45)	(236)	(191)	81%	(943)
Transfers and Grants		(52,992)	(39,529)		(599)	(1,474)	(1,235)	240	-19%	(39,529)
NET CASH FROM/(USED) OPERATING ACTIVITIES		146,571	160,405	–	(11,650)	47,832	102,272	54,440	53%	160,405
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(82,677)	(149,310)		(10,958)	(32,933)	(37,327)	(4,395)	12%	(149,310)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82,677)	(149,310)	–	(10,958)	(32,933)	(37,327)	(4,395)	12%	(149,310)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing							–	–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(31,460)	(784)					–		(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(31,460)	(784)	–	–	–	–	–		(784)
NET INCREASE/ (DECREASE) IN CASH HELD		32,434	10,311	–	(22,608)	14,899	64,945			10,311
Cash/cash equivalents at beginning:		(15,431)	23,839			42,448	23,839			42,448
Cash/cash equivalents at month/year end:		17,003	34,150			57,347	88,784			52,759

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 - M03 September

Description	NT Code	Budget Year 2016/17									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	1,319	972	911	755	724	1,142	17,612	17,226	40,661	37,459		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	155	209	217	116	49	165	747	2,947	4,605	4,024		
Receivables from Non-exchange Transactions - Property Rates	1400	558	508	498	1,656	728	725	6,254	12,540	23,467	21,904		
Receivables from Exchange Transactions - Waste Water Management	1500	217	185	183	168	164	162	769	1,700	3,547	2,962		
Receivables from Exchange Transactions - Waste Management	1600	128	108	106	98	96	95	502	1,349	2,481	2,139		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	90	51	75	300	41	136	397	58,835	59,925	59,708		
Total By Income Source	2000	2,467	2,034	1,990	3,093	1,802	2,424	26,281	94,596	134,687	128,196	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3	3	3	130	39	60	510	2,282	3,029	3,021		
Commercial	2300	779	760	823	916	554	803	4,756	17,031	26,422	24,060		
Households	2400	1,585	1,176	1,092	1,835	1,134	1,471	20,591	74,072	102,957	99,103		
Other	2500	100	95	72	211	75	91	424	1,211	2,279	2,012		
Total By Customer Group	2600	2,467	2,034	1,990	3,093	1,802	2,424	26,281	94,596	134,687	128,196	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2016/17									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	498									498	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	-									-	
Total By Customer Type	1000	498	-	-	-	-	-	-	-	-	498	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		264		266
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		33		33
FNB-62247117709		Call Account	Call Deposit	Call Deposit	1		113		114
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		78		78
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		248		249
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	5		858	-	862
ABSA 2076158401		Call Account	Call Deposit	Call Deposit	219		30,568	-	30,609
NedBank 7881112840/000006		Fixed Deposit	Fixed deposit		128		20,120	20,000	20,248
Municipality sub-total					356		52,287	20,000	52,465
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				356		52,287	20,000	52,465

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 - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	142,694	117,928	-	-	50,018	50,018	-		117,928
Local Government Equitable Share		115,253	115,068		-	47,945	47,945	-		115,068
Water Services Operating Subsidy		22,500								
Finance Management		1,675	1,810		-	1,810	1,810			1,810
Municipal Systems Improvement		930								
EPWP Incentive		2,336	1,050		-	263	263			1,050
Provincial Government:		5,585	1,541	-	353	4,202	771	3,432	445.4%	1,541
Sport and Recreation		371	1,541		-	771	771	-		1,541
Housing		5,213			353	3,432		3,432	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	148,279	119,469	-	353	54,220	50,789	3,432	6.8%	119,469
Capital Transfers and Grants										
National Government:		138,449	143,023	-	2,370	53,439	51,069	2,370	4.6%	143,023
Municipal Infrastructure Grant (MIG)		63,599	57,839		-	29,773	29,773	-		57,839
Municipal Water Infrastructure Grant		60,000								
Regional Bulk Infrastructure		14,850			2,370	2,370		2,370	#DIV/0!	
Water Services Infrastructure Grant			85,184		-	21,296	21,296	-		85,184
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		9,409	-	-	-	1,002	-	1,002	#DIV/0!	-
South 32		-				1,002				
Kumba Iron Ore (Access Road)		9,409								
Total Capital Transfers and Grants	5	147,857	143,023	-	2,370	54,441	51,069	3,372	6.6%	143,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	296,136	262,492	-	2,723	108,661	101,858	6,804	6.7%	262,492

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 - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		142,675	117,928	–	9,855	29,191	29,444	(253)	-0.9%	117,928
Local Government Equitable Share		115,253	115,068		9,589	28,767	28,767	–		115,068
Water Services Operating Subsidy		22,500						–		
Finance Management		1,635	1,810		266	424	415	9	2.3%	1,810
Municipal Systems Improvement		951						–		
EPWP Incentive		2,336	1,050				263	(263)	-100.0%	1,050
Provincial Government:		5,585	1,541	–	227	387	385	2	0.4%	1,541
Sport and Recreation		371	1,541		227	387	385	2	0.4%	1,541
Housing		5,213						–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		148,260	119,469	–	10,081	29,578	29,830	(251)	-0.8%	119,469
Capital expenditure of Transfers and Grants										
National Government:		138,380	143,023	–	9,576	29,357	35,756	(6,399)	-17.9%	143,023
Municipal Infrastructure Grant (MIG)		63,530	57,839		4,965	14,908	14,460	448	3.1%	57,839
Municipal Water Infrastructure Grant		60,000						–		
Regional Bulk Infrastructure		14,850						–		
Water Services Infrastructure Grant			85,184		4,611	14,449	21,296	(6,847)	-32.2%	85,184
Other capital transfers [insert description]		–	–					–		
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		9,409	–	–	1,526	2,221	–	2,221	#DIV/0!	–
South 32		–			1,526	2,221		2,221	#DIV/0!	
Kumba Iron Ore (Access Road)		9,409						–		
Total capital expenditure of Transfers and Grants		147,788	143,023	–	11,102	31,578	35,756	(4,178)	-11.7%	143,023
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		296,048	262,492	–	21,183	61,156	65,586	(4,429)	-6.8%	262,492

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 - M03 September

Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,068	6,114		445	1,298	1,019	279	27%	6,114
Pension and UIF Contributions		668	917		16	104	153	(49)	-32%	917
Medical Aid Contributions								-		
Motor Vehicle Allowance		2,298	2,274		163	504	379	124	33%	2,274
Cellphone Allowance		785	710		16	88	118	(31)	-26%	710
Housing Allowances								-		
Other benefits and allowances				-				-		
Sub Total - Councillors		7,819	10,015	-	640	1,993	1,669	324	19%	10,015
% increase	4		28.1%							28.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1,512	2,945		337	851	453	398	88%	2,945
Pension and UIF Contributions		-	524		43	130	87	42	48%	524
Medical Aid Contributions		-	150		12	36	25	11	46%	150
Overtime			-					-		-
Performance Bonus		51	-					-		-
Motor Vehicle Allowance		1,207	1,655		111	345	276	69	25%	1,655
Cellphone Allowance		14	97		8	25	16	9	54%	97
Housing Allowances		154	518		74	206	86	119	138%	518
Other benefits and allowances		0	0		0	0	0	0	3535%	0
Payments in lieu of leave			-					-		-
Long service awards								-		-
Post-retirement benefit obligations	2							-		-
Sub Total - Senior Managers of Municipality		2,939	5,889	-	585	1,593	944	649	69%	5,889
% increase	4		100.4%							100.4%
Other Municipal Staff										
Basic Salaries and Wages		25,360	28,896		2,363	7,106	4,445	2,660	60%	28,896
Pension and UIF Contributions		4,714	5,481		436	1,318	914	404	44%	5,481
Medical Aid Contributions		3,178	2,473		275	827	412	415	101%	2,473
Overtime		1,618	1,163		140	327	194	133	69%	1,163
Performance Bonus		2,002	2,392		17	17	4,783	(4,767)	-100%	2,392
Motor Vehicle Allowance		5,864	2,700		378	1,620	450	1,170	260%	2,700
Cellphone Allowance		484	1,105		37	110	92	18	19%	1,105
Housing Allowances		2,233	2,465		164	511	411	101	25%	2,465
Other benefits and allowances		503	416		43	102	34,711	(34,608)	-100%	416
Payments in lieu of leave				-				-		-
Long service awards								-		-
Post-retirement benefit obligations	2							-		-
Sub Total - Other Municipal Staff		45,956	47,090	-	3,853	11,937	46,412	(34,475)	-74%	47,090
% increase	4		2.5%							2.5%
Total Parent Municipality		56,714	62,993	-	5,078	15,522	49,025	(33,502)	-68%	62,993
			11.1%							11.1%

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		56,714	62,993	-	5,078	15,522	49,025	(33,502)	-68%	62,993
% increase	4		11.1%							11.1%
TOTAL MANAGERS AND STAFF		48,895	52,979	-	4,439	13,529	47,356	(33,826)	-71%	52,979

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 - M03 September

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		73	143	894									11,109	12,219		
Property rates - penalties & collection charges		-	-	-									-	-		
Service charges - electricity revenue		77	57	105									6,449	6,687		
Service charges - water revenue		51	42	1,700									12,648	14,440		
Service charges - sanitation revenue		1	3	423									1,140	1,568		
Service charges - refuse		4	6	254									609	874		
Service charges - other		-	-	-									-	-		
Rental of facilities and equipment		83	9	34									(38)	88		
Interest earned - external investments		43	138	104									(285)	-		
Interest earned - outstanding debtors		-	-	-									48	48		
Dividends received		-	-	-									-	-		
Fines		-	-	-									-	-		
Licences and permits		-	-	-									-	-		
Agency services		-	-	-									-	-		
Transfer receipts - operating		51,794	2,073	353									114	114		
Other revenue		5,159	2,840	451									(7,296)	1,155		
Cash Receipts by Source		57,287	5,311	4,319	-	-	-	-	-	-	-	-	91,096	158,012	-	-
Other Cash Flows by Source																
Transfer receipts - capital		30,775	21,296	2,370									85,690	140,131		
Contributions & Contributed assets		-	-	-									-	-		
Proceeds on disposal of PPE		-	-	-									-	-		
Short term loans		-	-	-									-	-		
Borrowing long term/refinancing		-	-	-									-	-		
Increase in consumer deposits		-	-	-									-	-		
Receipt of non-current debtors		-	-	-									-	-		
Receipt of non-current receivables		-	-	-									-	-		
Change in non-current investments		-	-	-									-	-		
Total Cash Receipts by Source		88,061	26,607	6,689	-	-	-	-	-	-	-	-	176,787	298,143	-	-
Cash Payments by Type																
Employee related costs		4,688	4,447	4,439									39,800	53,375		
Remuneration of councillors		713	640	640									7,228	9,221		
Interest paid		14	21	10									899	943		
Bulk purchases - Electricity		646	737	874									4,165	6,422		
Bulk purchases - Water & Sewer		665	395	437									4,165	5,663		
Other materials		-	-	-									-	-		
Contracted services		2,090	1,990	2,282									16,224	22,585		
Grants and subsidies paid - other municipalities		293	583	599									3,464	4,938		
Grants and subsidies paid - other		-	-	-									34,590	34,590		
General expenses		36,516	4,603	9,058	-	-	-	-	-	-	-	-	(50,177)			
Cash Payments by Type		45,625	13,415	18,339	-	-	-	-	-	-	-	-	60,359	137,738	-	-
Other Cash Flows/Payments by Type																
Capital assets		13,827	8,149	10,958									116,377	149,310		
Repayment of borrowing		-	-	-									784	784		
Other Cash Flows/Payments		10,000	20,000	-									(30,000)			
Total Cash Payments by Type		69,452	41,564	29,297	-	-	-	-	-	-	-	-	147,520	287,833	-	-
NET INCREASE/(DECREASE) IN CASH HELD		18,610	(14,957)	(22,608)	-	-	-	-	-	-	-	-	29,267	10,311	-	-
Cash/cash equivalents at the month/year beginning:		23,839	42,448	27,491	4,883	4,883	4,883	4,883	4,883	4,883	4,883	4,883	4,883	23,839	34,150	34,150
Cash/cash equivalents at the month/year end:		42,448	27,491	4,883	4,883	4,883	4,883	4,883	4,883	4,883	4,883	4,883	34,150	34,150	34,150	34,150

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2,149	11,217		13,827	13,827	11,217	(2,609)	-23.3%	10%
August	8,859	11,217		8,149	21,975	22,434	459	2.0%	16%
September	6,066	12,244		10,958	32,933	34,678	1,745	5.0%	24%
October	9,084	11,217				45,895	-		
November	7,172	11,217				57,112	-		
December	3,744	11,217				68,330	-		
January	6,541	11,217				79,547	-		
February	9,236	11,217				90,764	-		
March	6,772	12,054				102,818	-		
April	8,527	11,217				114,035	-		
May	7,722	11,217				125,252	-		
June	6,805	12,074				137,326	-		
Total Capital expenditure	82,677	137,326	-	32,933					

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

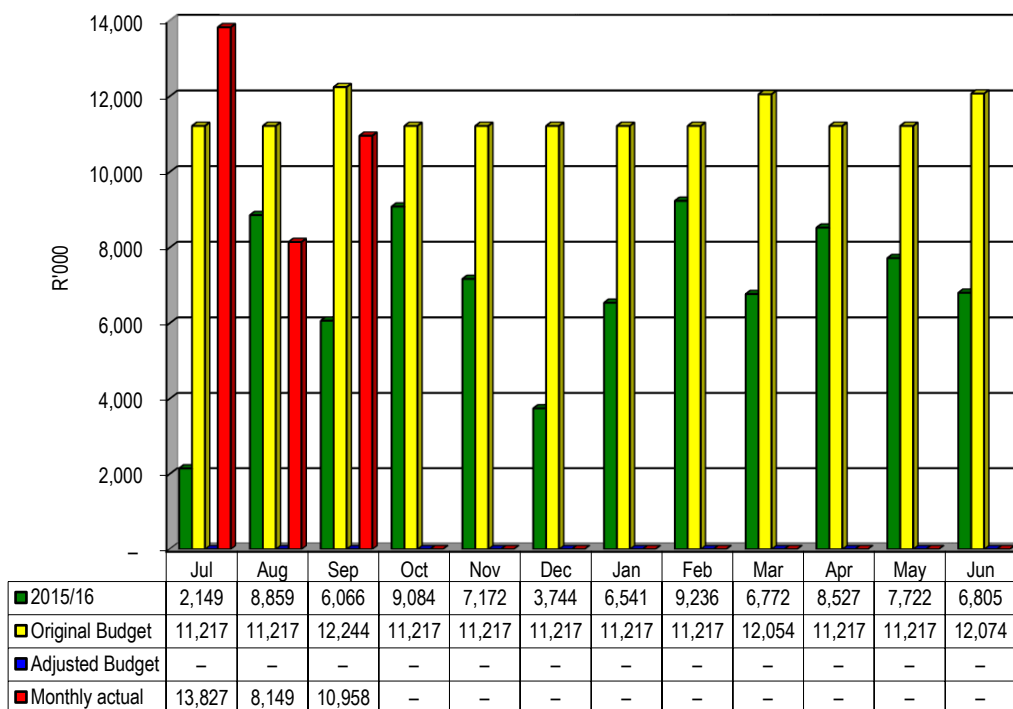
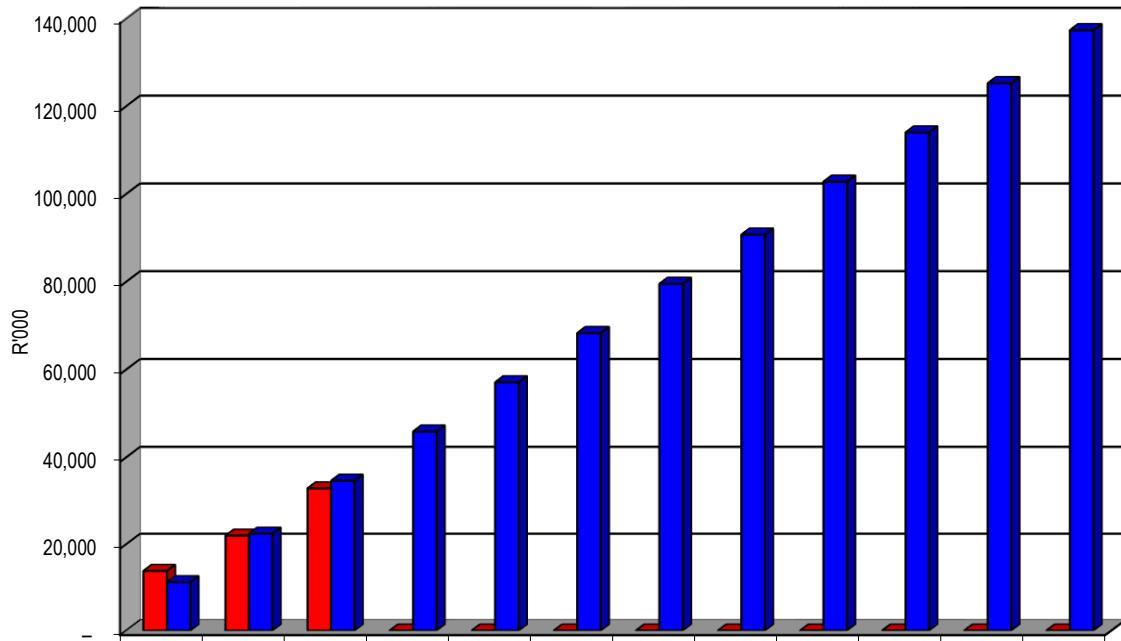


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	13,827	21,975	32,933	-	-	-	-	-	-	-	-	-
■ YearTD budget	11,217	22,434	34,678	45,895	57,112	68,330	79,547	90,764	102,818	114,035	125,252	137,326

11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

NC451 Joe Morolong - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		78,581	122,575	-	10,819	32,712	20,429	(12,283)	-60.1%	122,575
Infrastructure - Road transport		23,373	20,474	-	4,074	8,214	3,412	(4,801)	-140.7%	20,474
Roads, Pavements & Bridges		23,373	20,474	-	4,074	8,214	3,412	(4,801)	-140.7%	20,474
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		30,318	90,450	-	6,137	22,569	15,075	(7,494)	-49.7%	90,450
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		30,318	90,450	-	6,137	22,569	15,075	(7,494)	-49.7%	90,450
Infrastructure - Sanitation		24,890	11,652	-	609	1,930	1,942	12	0.6%	11,652
Reticulation		24,890	11,652	-	609	1,930	1,942	12	0.6%	11,652
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		3,501	10,831	-	-	-	480	480	100.0%	10,831
Parks & gardens		-	20	-	-	-	-	-	-	20
Sportsfields & stadia		-	5,761	-	-	-	480	480	100.0%	5,761
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		3,501	4,000	-	-	-	-	-	-	4,000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	1,050	-	-	-	-	-	-	1,050
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		595	3,520	-	139	221	-	(221)	#DIV/0!	3,520
General vehicles		-	200	-	-	-	-	-	-	200
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	80	-	-	-	-	-	-	80
Computers - hardware/equipment		440	440	-	139	221	-	(221)	#DIV/0!	440
Furniture and other office equipment		156	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	2,800	-	-	-	-	-	-	2,800
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	400	-	-	-	-	-	-	400
Computers - software & programming		-	400	-	-	-	-	-	-	400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	82,677	137,326	-	10,958	32,933	20,909	(12,024)	-57.5%	137,326
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 - M03

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		35,686	15,705	-	232	232	1,309	1,076	82.2%	15,705
Infrastructure - Road transport		-	126	-	-	-	11	11	100.0%	126
Roads, Pavements & Bridges		-	126	-	-	-	11	11	100.0%	126
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		189	630	-	-	-	53	53	100.0%	630
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		189	630	-	-	-	53	53	100.0%	630
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		35,368	14,804	-	232	232	1,234	1,001	81.2%	14,804
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	450	-	17	17	38	21	55.2%	450
Reticulation		35,368	14,354	-	216	216	1,196	981	82.0%	14,354
Infrastructure - Sanitation		129	145	-	-	-	12	12	100.0%	145
Reticulation		129	145	-	-	-	12	12	100.0%	145
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		918	21	-	0	0	5	5	99.1%	21
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1	21	-	-	-	5	5	100.0%	21
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		917	-	-	0	0	-	(0)	#DIV/0!	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1,914	503	-	61	70	240	170	70.9%	503
General vehicles		182	173	-	22	27	158	131	83.2%	173
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	80	-	-	-	20	20	100.0%	80
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		457	250	-	39	43	62	19	30.8%	250
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		1,274	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		207	-	-	-	-	-	-	-	-
Computers - software & programming		207	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		38,724	16,229	-	293	302	1,554	1,252	80.6%	16,229
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.

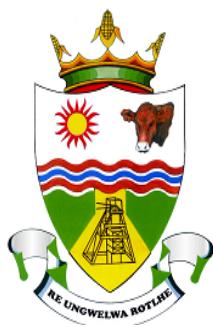
Section 15 – Other supporting documentation

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 September 2016 of 2016/17 *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 :