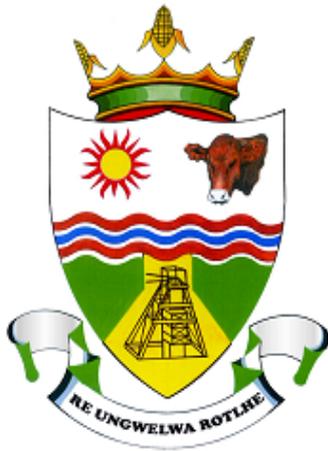


JOE MOROLONG LOCAL MUNICIPALITY



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

JULY: 2015/16 F.Y

Table of Contents

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

Glossary

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

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

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

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

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

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

CFO - Chief Financial Officer

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

SCM – Supply Chain Management

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

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

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

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

PART 1

Section 1: Mayor's Report

Purpose

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

Background

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

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

Overall Performance Information

The audited outcomes for 2014/2015 is not yet available as the municipality is still compiling the Annual Financial Statements which must only be completed by 31 August 2015 at which time the unaudited final outcomes for 2014/15 will be known and included in the report

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	REVISED BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS REVISED BUDGET %
TOTAL REVENUE	290 038	89 468	100 919	112.80%	34.80%
TOTAL OPERATING EXPENDITURE	163 655	10 304	13 179	127.90%	8.05%
TOTAL CAPITAL EXPENDITURE	126 383	9 639	7 149	74.16%	5.66%
SURPLUS/(DEFICIT)	(0)	69 525	80 591		

➤ **Revenue**

The revenue performance in terms of year-to-date actuals is 113%, but when we exclude grants and focus on the municipality's own revenue only the performance is 94%. The municipality received additional R1.8 million Housing Grant and R8.2 million VAT for this month.

➤ **Operating Expenditure**

Current expenditure is almost at 128% of the year-to-date budget.

➤ **Capital Expenditure**

Current expenditure is 74%, which means the municipality is 36% or R 4.1 million below the year-to-date budget.

Financial Problems or Risk Facing the Municipality

Currently there are no financial problems affecting the municipality.

Monitoring and implementation of the capital project continues to receive attention.

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

Other relevant information

The audited report for 2013/2014 FY of the municipality is qualified an improvement from disclaimer of 2012/13 FY.

Section 2: Resolutions

IN-YEAR REPORTS 2015/16- JULY

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 July 2015.

Section 3: Executive Summary

3.1 Introduction

The audited report for 2013/2014 FY of the municipality is qualified an improvement from disclaimer of 2012/13 FY.

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 113%, the annual billing for rates and fixed service charges took place in July and are reflected in this report. Year-to-date revenue 13%, R 11.5 million above year-to-date budgeted projections for July 2015.

Operating expenditure by type

Current expenditure is almost at 123% 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 4.1 million or 74% of year-to-date budget which is 36% below the year-to-date target for July 2015.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the year with a positive cash & cash equivalents balance of R2.0 million and increased this by R76.3 million during July resulting in a closing balance of R78.3 million. The increase resulted primarily from the receipt of conditional transfers from national and provincial government for 2015/16. Closing balance of R 78.3 million (R 58.3 million cash and R 20 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 July 2015.

Remedial or Corrective Steps

No Comments for May 2015.

3.3 Conclusion

Performance of revenue by source compared to budget is okay.

Operating expenditure currently reflects a variance of 28% above YTD budget while capital expenditure is 36% below YTD budget which is not good at all

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 - M01 July

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	11 578	10 489	-	3 032	3 032	-	3 032	#DIV/0!	10 489
Service charges	17 567	15 912	-	1 279	1 279	1 328	(49)	-4%	15 912
Investment revenue	403	-	-	5	5	-	5	#DIV/0!	-
Transfers recognised - operational	121 239	147 129	-	43 878	43 878	55 850	(11 972)	-21%	147 129
Other own revenue	2 750	839	-	8 846	8 846	71	8 776	12418%	839
Total Revenue (excluding capital transfers and contributions)	153 537	174 369	-	57 041	57 041	57 249	(208)	-0%	174 369
Employee costs	46 406	49 199	-	3 919	3 919	3 969	(49)	-1%	49 199
Remuneration of Councillors	9 020	8 538	-	700	700	712	(12)	-2%	8 538
Depreciation & asset impairment	-	10 000	-	-	-	-	-	-	10 000
Finance charges	930	934	-	11	11	13	(2)	-13%	934
Materials and bulk purchases	9 700	10 847	-	25	25	904	(879)	-97%	10 847
Transfers and grants	3 061	4 730	-	-	-	358	(358)	-100%	4 730
Other expenditure	53 215	79 406	-	5 650	5 650	7 225	(1 575)	-22%	79 406
Total Expenditure	122 332	163 655	-	10 304	10 304	13 179	(2 875)	-22%	163 655
Surplus/(Deficit)	31 205	10 714	-	46 737	46 737	44 070	2 666	6%	10 714
Transfers recognised - capital	121 533	115 669	-	43 878	43 878	32 219	11 659	36%	115 669
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	152 738	126 383	-	90 615	90 615	76 289	14 325	19%	126 383
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	152 738	126 383	-	90 615	90 615	76 289	14 325	19%	126 383
Capital expenditure & funds sources									
Capital expenditure	147 268	126 383	-	7 149	7 149	9 639	(2 490)	-26%	126 383
Capital transfers recognised	120 671	115 669	-	5 556	5 556	9 639	(4 083)	-42%	115 669
Public contributions & donations	9 437	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 160	10 714	-	1 593	1 593	-	1 593	#DIV/0!	10 714
Total sources of capital funds	147 268	126 383	-	7 149	7 149	9 639	(2 490)	-26%	126 383
Financial position									
Total current assets	102 891	19 921	-	-	-	-	-	-	19 921
Total non current assets	1 559 595	1 262 412	-	-	-	-	-	-	1 262 412
Total current liabilities	38 081	14 675	-	-	-	-	-	-	14 675
Total non current liabilities	2 478	4 145	-	-	-	-	-	-	4 145
Community wealth/Equity	1 621 927	1 263 513	-	-	-	-	-	-	1 263 513
Cash flows									
Net cash from (used) operating	146 754	137 242	-	101 096	101 096	77 063	(24 033)	-31%	137 242
Net cash from (used) investing	(148 795)	(126 383)	-	(24 783)	(24 783)	9 864	34 647	351%	(126 383)
Net cash from (used) financing	(785)	(784)	-	-	-	-	-	-	(784)
Cash/cash equivalents at the month/year end	274	13 173	-	-	78 327	90 026	11 699	13%	12 088
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 739	5 211	2 268	2 243	5 606	2 707	10 793	70 787	104 353
Creditors Age Analysis									
Total Creditors	7	-	-	-	-	-	-	-	7

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) - M01 July

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 - Standard										
<i>Governance and administration</i>		110 685	128 791	–	62 507	62 507	47 332	15 175	32%	128 791
Executive and council		5 446	5 998	–	5 998	5 998	5 998	–	–	5 998
Budget and treasury office		104 854	122 522	–	56 497	56 497	41 312	15 185	37%	122 522
Corporate services		386	271	–	13	13	23	(10)	-43%	271
<i>Community and public safety</i>		12 354	4 003	–	1 832	1 832	13	1 818	13552%	4 003
Community and social services		2 962	3 893	–	4	4	4	0	2%	3 893
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	109	–	–	–	9	(9)	-100%	109
Housing		9 392	–	–	1 827	1 827	–	1 827	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		66 376	58 615	–	28 878	28 878	20 150	8 728	43%	58 615
Planning and development		57 068	58 615	–	28 878	28 878	20 150	8 728	43%	58 615
Road transport		9 308	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		83 312	98 629	–	21 904	21 904	21 972	(68)	0%	98 629
Electricity		3 709	6 569	–	465	465	550	(85)	-15%	6 569
Water		77 157	89 515	–	21 191	21 191	21 210	(19)	0%	89 515
Waste water management		1 517	1 585	–	159	159	132	27	20%	1 585
Waste management		929	960	–	89	89	80	9	12%	960
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	272 727	290 038	–	115 121	115 121	89 468	25 653	29%	290 038
Expenditure - Standard										
<i>Governance and administration</i>		54 245	63 967	–	3 480	3 480	4 312	(832)	-19%	63 967
Executive and council		17 737	16 419	–	1 200	1 200	1 383	(183)	-13%	16 419
Budget and treasury office		24 048	35 237	–	1 338	1 338	1 976	(638)	-32%	35 237
Corporate services		12 459	12 311	–	943	943	954	(11)	-1%	12 311
<i>Community and public safety</i>		24 341	7 871	–	2 596	2 596	534	2 062	386%	7 871
Community and social services		12 097	6 963	–	495	495	460	36	8%	6 963
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	907	–	33	33	75	(42)	-56%	907
Housing		12 244	–	–	2 068	2 068	–	2 068	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		8 185	9 931	–	526	526	835	(310)	-37%	9 931
Planning and development		8 185	9 931	–	526	526	835	(310)	-37%	9 931
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		35 562	81 885	–	3 702	3 702	7 498	(3 795)	-51%	81 885
Electricity		5 764	8 375	–	67	67	694	(627)	-90%	8 375
Water		29 797	71 914	–	3 525	3 525	6 596	(3 072)	-47%	71 914
Waste water management		–	587	–	51	51	114	(62)	-55%	587
Waste management		–	1 010	–	59	59	94	(34)	-37%	1 010
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	122 332	163 655	–	10 304	10 304	13 179	(2 875)	-22%	163 655
Surplus/ (Deficit) for the year		150 395	126 383	–	104 817	104 817	76 289	28 527	37%	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) - M01 July

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
	1									
Vote 1 - Executive & Council		5 446	5 998	-	5 998	5 998	5 998	-		5 998
Vote 2 - Budget & Treasury Office		104 854	122 522	-	56 497	56 497	41 312	15 185	36.8%	122 522
Vote 3 - Corporate Support Services		386	271	-	13	13	23	(10)	-43.4%	271
Vote 4 - Community Services		17 198	6 548	-	2 080	2 080	226	1 854	821.9%	6 548
Vote 5 - Technical Services		66 376	58 615	-	28 878	28 878	20 150	8 728	43.3%	58 615
Vote 6 - Electricity Services		3 554	6 569	-	465	465	550	(85)	-15.4%	6 569
Vote 7 - Water Services		76 169	89 515	-	21 191	21 191	21 210	(19)	-0.1%	89 515
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	273 982	290 038	-	115 121	115 121	89 468	25 653	28.7%	290 038
Expenditure by Vote										
	1									
Vote 1 - Executive & Council		17 737	16 419	-	1 200	1 200	1 383	(183)	-13.2%	16 419
Vote 2 - Budget & Treasury Office		24 048	35 237	-	1 338	1 338	1 976	(638)	-32.3%	35 237
Vote 3 - Corporate Support Services		12 459	12 311	-	943	943	954	(11)	-1.2%	12 311
Vote 4 - Community Services		24 341	9 468	-	2 707	2 707	742	1 965	265.0%	9 468
Vote 5 - Technical Services		5 995	5 702	-	344	344	462	(118)	-25.5%	5 702
Vote 6 - Electricity Services		5 764	8 375	-	67	67	694	(627)	-90.4%	8 375
Vote 7 - Water Services		29 797	71 914	-	3 525	3 525	6 596	(3 072)	-46.6%	71 914
Vote 8 - Development & Town Planning Services		2 190	4 229	-	182	182	374	(192)	-51.4%	4 229
Total Expenditure by Vote	2	122 332	163 655	-	10 304	10 304	13 179	(2 875)	-21.8%	163 655
Surplus/ (Deficit) for the year	2	151 650	126 383	-	104 817	104 817	76 289	28 527	37.4%	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 129% achievement while operating expenditure is 21% 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) - M01 July

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
Revenue By Source										
Property rates		11 578	10 489		3 032	3 032		3 032	#DIV/0!	10 489
Property rates - penalties & collection charges		-								
Service charges - electricity revenue		3 709	6 569		465	465	550	(85)	-15%	6 569
Service charges - water revenue		11 413	6 798		566	566	567	(0)	0%	6 798
Service charges - sanitation revenue		1 517	1 585		159	159	132	27	20%	1 585
Service charges - refuse revenue		929	960		89	89	80	9	12%	960
Service charges - other		-								
Rental of facilities and equipment		92	97		8	8	8	(0)	-5%	97
Interest earned - external investments		403	-		5	5		5	#DIV/0!	-
Interest earned - outstanding debtors		484	50				5	(5)	-100%	50
Dividends received										
Fines										
Licences and permits										
Agency services			109				9	(9)	-100%	109
Transfers recognised - operational		121 239	147 129		43 878	43 878	55 850	(11 972)	-21%	147 129
Other revenue		2 174	582		8 838	8 838	49	8 790	18124%	582
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		153 537	174 369		57 041	57 041	57 249	(208)	0%	174 369
Expenditure By Type										
Employee related costs		46 406	49 199		3 919	3 919	3 969	(49)	-1%	49 199
Remuneration of councillors		9 020	8 538		700	700	712	(12)	-2%	8 538
Debt impairment		-	3 960							3 960
Depreciation & asset impairment		-	10 000							10 000
Finance charges		930	934		11	11	13	(2)	-13%	934
Bulk purchases		9 700	10 847		25	25	904	(879)	-97%	10 847
Other materials		-								
Contracted services		11 114	20 398		2 313	2 313	2 337	(24)	-1%	20 398
Transfers and grants		3 061	4 730				358	(358)	-100%	4 730
Other expenditure		42 101	55 048		3 337	3 337	4 888	(1 551)	-32%	55 048
Loss on disposal of PPE										
Total Expenditure		122 332	163 655		10 304	10 304	13 179	(2 875)	-22%	163 655
Surplus/(Deficit)										
Transfers recognised - capital		121 533	115 669		43 878	43 878	32 219	11 659	0	115 669
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		152 738	126 383		90 615	90 615	76 289			126 383
Taxation										
Surplus/(Deficit) after taxation		152 738	126 383		90 615	90 615	76 289			126 383
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		152 738	126 383		90 615	90 615	76 289			126 383
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		152 738	126 383		90 615	90 615	76 289			126 383

The year-to-date operating revenue actuals reflects 99% of the year-to-date budget, below the target.

Current expenditure is almost 22%, below year-to-date budget projections for July 2015.

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

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

Vote Description	R e f	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
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 4 - Community Services		19 401	29 225	-	-	-	2 435	(2 435)	-100%	29 225
Vote 5 - Technical Services		21 273	17 555	-	1 603	1 603	1 463	140	10%	17 555
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		18 222	68 890	-	3 953	3 953	5 741	(1 788)	-31%	68 890
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4	58 895	115 669	-	5 556	5 556	9 639	(4 083)	-42%	115 669
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		526	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		191	50	-	-	-	-	-		50
Vote 3 - Corporate Support Services		685	1 205	-	-	-	-	-		1 205
Vote 4 - Community Services		9 770	9 209	-	1 593	1 593	-	1 593	#DIV/0!	9 209
Vote 5 - Technical Services		11 740	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		65 461	250	-	-	-	-	-		250
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	88 373	10 714	-	1 593	1 593	-	1 593	#DIV/0!	10 714
Total Capital Expenditure		147 268	126 383	-	7 149	7 149	9 639	(2 490)	-26%	126 383
Capital Expenditure - Standard Classification										
Governance and administration		1 402	1 255	-	-	-	-	-		1 255
Executive and council		526	-	-	-	-	-	-		-
Budget and treasury office		191	50	-	-	-	-	-		50
Corporate services		685	1 205	-	-	-	-	-		1 205
Community and public safety		9 770	17 360	-	1 593	1 593	696	897	129%	17 360
Community and social services		9 770	6 576	-	1 593	1 593	696	897	129%	6 576
Sport and recreation		-	8 350	-	-	-	-	-		8 350
Public safety		-	2 433	-	-	-	-	-		2 433
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		34 161	17 555	-	1 603	1 603	1 463	140	10%	17 555
Planning and development		1 968	-	-	-	-	-	-		-
Road transport		32 194	17 555	-	1 603	1 603	1 463	140	10%	17 555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		101 935	90 214	-	3 953	3 953	7 480	(3 527)	-47%	90 214
Electricity		-	-	-	-	-	-	-		-
Water		82 534	69 140	-	3 953	3 953	5 741	(1 788)	-31%	69 140
Waste water management		19 401	21 074	-	-	-	1 740	(1 740)	-100%	21 074
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	147 268	126 383	-	7 149	7 149	9 639	(2 490)	-26%	126 383
Funded by:										
National Government		120 671	115 669	-	5 556	5 556	9 639	(4 083)	-42%	115 669
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		120 671	115 669	-	5 556	5 556	9 639	(4 083)	-42%	115 669
Public contributions & donations		9 437	-	-	-	-	-	-		-
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		17 160	10 714	-	1 593	1 593	1 593	1 593	#DIV/0!	10 714
Total Capital Funding		147 268	126 383	-	7 149	7 149	9 639	(2 490)	-26%	126 383

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description R thousands	Ref	Budget Year 2015/16			
	2014/15	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash		2 014	13 173		13 173
Call investment deposits		692	257		257
Consumer debtors		39 204	4 916		4 916
Other debtors		60 729			
Current portion of long-term receivables					
Inventory		252	1 575		1 575
Total current assets		102 891	19 921	-	19 921
Non current assets					
Long-term receivables					
Investments					
Investment property					
Investments in Associate					
Property, plant and equipment		1 559 595	1 261 992		1 261 992
Agricultural					
Biological assets					
Intangible assets			420		420
Other non-current assets					
Total non current assets		1 559 595	1 262 412	-	1 262 412
TOTAL ASSETS		1 662 486	1 282 333	-	1 282 333
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		785	784		784
Consumer deposits					
Trade and other payables		36 083	13 214		13 214
Provisions		1 214	677		677
Total current liabilities		38 081	14 675	-	14 675
Non current liabilities					
Borrowing		2 478	2 516		2 516
Provisions			1 629		1 629
Total non current liabilities		2 478	4 145	-	4 145
TOTAL LIABILITIES		40 559	18 820	-	18 820
NET ASSETS	2	1 621 927	1 263 513	-	1 263 513
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		1 621 927	1 263 513		1 263 513
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	2	1 621 927	1 263 513	-	1 263 513

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description R thousands	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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		1 252	8 916		140	140	-	140	#DIV/0!	8 916
Service charges		10 687	13 526		451	451	1 201	(750)	-62%	13 526
Other revenue		18 874	714		8 846	8 846	58	8 788	15046%	714
Government - operating		113 515	147 129		58 080	58 080	55 850	2 230	4%	147 129
Government - capital		126 432	115 669		43 878	43 878	32 219	11 659	36%	115 669
Interest		162	40		5	5	3	2	54%	40
Dividends										
Payments										
Suppliers and employees		(120 962)	(143 873)		(10 294)	(10 294)	(12 028)	(1 734)	14%	(143 873)
Finance charges		(146)	(149)		(11)	(11)	(12)	(2)	12%	(149)
Transfers and Grants		(3 061)	(4 730)		-	-	(229)	(229)	100%	(4 730)
NET CASH FROM/(USED) OPERATING ACTIVITIES		146 754	137 242	-	101 096	101 096	77 063	(24 033)	-31%	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		(148 795)	(126 383)		(24 783)	(24 783)	9 864	34 647	351%	(126 383)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 795)	(126 383)	-	(24 783)	(24 783)	9 864	34 647	351%	(126 383)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(785)	(784)							(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(785)	(784)	-	-	-	-	-	-	(784)
NET INCREASE/ (DECREASE) IN CASH HELD		(2 825)	10 074	-	76 313	76 313	86 927			10 074
Cash/cash equivalents at beginning:		3 099	3 099			2 014	3 099			2 014
Cash/cash equivalents at month/year end:		274	13 173			78 327	90 026			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 - M01 July

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Ex change Transactions - Water	1200	1 092	1 048	755	723	1 864	1 211	5 930	8 071	20 695	17 800		
Trade and Other Receivables from Ex change Transactions - Electricity	1300	121	75	86	112	101	155	829	2 506	3 985	3 703		
Receivables from Non-ex change Transactions - Property Rates	1400	3 218	2 419	1 174	1 155	1 110	1 100	2 700	1 663	14 541	7 728		
Receivables from Ex change Transactions - Waste Water Management	1500	187	167	158	156	153	151	626	1 126	2 724	2 212		
Receivables from Ex change Transactions - Waste Management	1600	108	96	94	92	91	89	414	957	1 942	1 644		
Receivables from Ex change Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recov erable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	13	1 406	0	6	2 286	0	295	56 463	60 467	59 048		
Total By Income Source	2000	4 739	5 211	2 268	2 243	5 606	2 707	10 793	70 787	104 353	92 135	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 317	36	37	36	36	38	8	(14)	2 494	104		
Commercial	2300	948	1 857	652	730	624	743	3 549	9 708	18 811	15 354		
Households	2400	1 020	3 158	1 422	1 330	4 795	1 774	6 977	60 723	81 198	75 598		
Other	2500	455	160	157	147	151	153	259	369	1 850	1 078		
Total By Customer Group	2600	4 739	5 211	2 268	2 243	5 606	2 707	10 793	70 787	104 353	92 135	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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											-	
PAYE deductions	0300											-	
VAT (output less input)	0400											-	
Pensions / Retirement deductions	0500											-	
Loan repayments	0600											-	
Trade Creditors	0700											-	
Auditor General	0800											-	
Other	0900	7										7	
Total By Customer Type	1000	7	-	-	-	-	-	-	-	-	-	7	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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		246		247
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		31		31
FNB-62247117709		Call Account	Call Deposit	Call Deposit	0		106		106
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	1		72		73
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		231		232
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit				-	20 000	20 000
Municipality sub-total					3		692	20 000	20 695
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				3		692	20 000	20 695

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 - M01 July

Description R thousands	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%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		107 758	142 694	–	56 253	56 253	52 920	2 403	4.5%	142 694
Local Government Equitable Share		93 255	115 253		48 023	48 023	45 620	2 403	5.3%	115 253
Water Services Operating Subsidy		10 000	22 500		5 625	5 625	5 625			22 500
Finance Management		1 600	1 675		1 675	1 675	1 675			1 675
Municipal Systems Improvement		934	930		930	930	–			930
EPWP Incentive		1 969	2 336							2 336
Other transfers and grants [insert description]	3							–		
Provincial Government:		12 760	1 505	–	1 827	1 827	–	1 827	#DIV/0!	1 505
Sport and Recreation		969	1 505					–		1 505
Housing		–			1 827	1 827		1 827	#DIV/0!	
Other transfers and grants [insert description]	4	11 791						–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	120 518	144 199	–	58 080	58 080	52 920	4 230	8.0%	144 199
Capital Transfers and Grants										
National Government:		112 578	118 599	–	43 878	43 878	43 878	–		118 599
Municipal Infrastructure Grant (MIG)		57 058	58 599		28 878	28 878	28 878	–		58 599
Regional Bulk Infrastructure		5 520								
Municipal Water Infrastructure Grant		50 000	60 000		15 000	15 000	15 000	–		60 000
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		9 308	–	–	–	–	–	–		–
Kumba Iron Ore (Access Road)		9 308						–		
Total Capital Transfers and Grants	5	121 886	118 599	–	43 878	43 878	43 878	–		118 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242 404	262 798	–	101 958	101 958	96 798	4 230	4.4%	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 - M01 July

Description R thousands	R e f	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthl y actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		107 833	142 694	-	9 644	9 644	9 821	(177)	-1.8%	142 694
Local Government Equitable Share		93 255	115 253		9 604	9 604	9 604	-		115 253
Water Services Operating Subsidy		10 000	22 500		-	-	-	-		22 500
Finance Management		1 680	1 675		39	39	139	(99)	-71.5%	1 675
Municipal Systems Improvement		930	930		-	-	78	(78)	-100.0%	930
EPWP Incentive		1 969	2 336		-	-	-	-		2 336
Other transfers and grants [insert description]										
Provincial Government:										
		13 213	1 505	-	2 122	2 122	113	2 009	1779.1%	1 505
Sport and Recreation		969	1 505		54	54	113	(59)	-52.5%	1 505
Housing		12 244			2 068	2 068		2 068	#DIV/0!	
Other transfers and grants [insert description]										
District Municipality:										
		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:										
		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		121 046	144 199	-	11 766	11 766	9 934	1 832	18.4%	144 199
Capital expenditure of Transfers and Grants										
National Government:										
		112 766	118 599	-	5 752	5 752	9 639	(3 887)	-40.3%	118 599
Municipal Infrastructure Grant (MIG)		57 162	58 599		1 799	1 799	4 639	(2 840)	-61.2%	58 599
Regional Bulk Infrastructure		5 604								
Municipal Water Infrastructure Grant		50 000	60 000		3 953	3 953	5 000	(1 047)	-20.9%	60 000
Provincial Government:										
		-	-	-	-	-	-	-		-
District Municipality:										
		-	-	-	-	-	-	-		-
Other grant providers:										
		9 726	-	-	-	-	-	-		-
Kumba Iron Ore (Access Road)		9 726								
Total capital expenditure of Transfers and Grants		122 492	118 599	-	5 752	5 752	9 639	(3 887)	-40.3%	118 599
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		243 538	262 798	-	17 517	17 517	19 573	(2 055)	-10.5%	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 - M01 July

Summary of Employee and Councillor remuneration R thousands	R e f	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%
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 756	4 904		397	397	409	(11)	-3%	
Pension and UIF Contributions		488	707		70	70	59	11	19%	
Medical Aid Contributions			-							
Motor Vehicle Allowance		2 066	2 174		175	175	181	(6)	-3%	
Cellphone Allowance		710	754		57	57	63	(6)	-9%	
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		9 020	8 538	-	700	700	712	(12)	-2%	-
% increase	4		-5.3%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 923	2 778		267	267	231	36	15%	
Pension and UIF Contributions		556	495		39	39	41	(2)	-6%	
Medical Aid Contributions		101	141		11	11	12	(1)	-6%	
Overtime		-	-							
Performance Bonus		-	-							
Motor Vehicle Allowance		1 536	1 561		127	127	130	(3)	-2%	
Cellphone Allowance		83	92		2	2	8	(5)	-69%	
Housing Allowances		493	488		38	38	41	(2)	-6%	
Other benefits and allowances		7	0		0	0	0	0	975%	
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		5 699	5 556	-	485	485	463	22	5%	-
% increase	4		-2.5%							
Other Municipal Staff										
Basic Salaries and Wages		24 601	27 037		2 123	2 123	2 330	(208)	-9%	
Pension and UIF Contributions		4 365	5 381		352	352	448	(97)	-22%	
Medical Aid Contributions		2 863	2 547		241	241	212	29	14%	
Overtime		1 472	632		154	154	53	101	193%	
Performance Bonus		1 856	2 429		25	25	-	25	#DIV/0!	
Motor Vehicle Allowance		3 807	2 443		313	313	204	109	54%	
Cellphone Allowance		460	549		36	36	46	(9)	-21%	
Housing Allowances		1 493	2 141		149	149	178	(29)	-16%	
Other benefits and allowances		433	410		41	41	34	6	19%	
Payments in lieu of leave			75							
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Other Municipal Staff		41 350	43 644	-	3 434	3 434	3 506	(72)	-2%	-
% increase	4		5.5%							
Total Parent Municipality		56 069	57 738	-	4 619	4 619	4 680	(61)	-1%	-
Unpaid salary, allowances & benefits in arrears:			3.0%							
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									
<u>Senior Managers of Entities</u>										
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	2							-		
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase										
<u>Other Staff of Entities</u>										
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										
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		56 069	57 738	-	4 619	4 619	4 680	(61)	-1%	-
% increase	4		3.0%							
TOTAL MANAGERS AND STAFF		47 049	49 199	-	3 919	3 919	3 969	(49)	-1%	-

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 - M01 July

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1															
Cash Receipts By Source																
Property rates		140											10 349	10 489		
Property rates - penalties & collection charges		–											–	–		
Service charges - electricity revenue		401											6 168	6 569		
Service charges - water revenue		35											6 763	6 798		
Service charges - sanitation revenue		5											1 580	1 585		
Service charges - refuse		10											950	960		
Service charges - other		–											–	–		
Rental of facilities and equipment		8											90	97		
Interest earned - external investments		5											(5)	–		
Interest earned - outstanding debtors													50	50		
Dividends received													–	–		
Fines													–	–		
Licences and permits													–	–		
Agency services													109	109		
Transfer receipts - operating		58 080											89 049	147 129		
Other revenue		8 838											(8 257)	582		
Cash Receipts by Source		67 522	–	–	–	–	–	–	–	–	–	–	106 847	174 369	–	–
Other Cash Flows by Source																
Transfer receipts - capital		43 878											71 791	115 669		
Contributions & Contributed assets													–	–		
Proceeds on disposal of PPE													–	–		
Short term loans													–	–		
Borrowing long term/refinancing													–	–		
Increase in consumer deposits													–	–		
Receipt of non-current debtors													–	–		
Receipt of non-current receivables													–	–		
Change in non-current investments													–	–		
Total Cash Receipts by Source		111 400	–	–	–	–	–	–	–	–	–	–	178 638	290 038	–	–
Cash Payments by Type																
Employee related costs		3 919											45 280	49 199		
Remuneration of councillors		700											7 838	8 538		
Interest paid		11											3 949	3 960		
Bulk purchases - Electricity		25											9 975	10 000		
Bulk purchases - Water & Sewer		–											934	934		
Other materials													10 847	10 847		
Contracted services		2 313											18 085	20 398		
Grants and subsidies paid - other municipalities		–											–	–		
Grants and subsidies paid - other													4 730	4 730		
General expenses		3 337											51 711	55 048		
Cash Payments by Type		10 304	–	–	–	–	–	–	–	–	–	–	153 350	163 655	–	–
Other Cash Flows/Payments by Type																
Capital assets		7 149											(7 149)	–		
Repayment of borrowing													–	–		
Other Cash Flows/Payments		20 695											(20 695)	–		
Total Cash Payments by Type		38 148	–	–	–	–	–	–	–	–	–	–	125 506	163 655	–	–
NET INCREASE/(DECREASE) IN CASH HELD		73 252	–	–	–	–	–	–	–	–	–	–	53 131	126 383	–	–
Cash/cash equivalents at the month/year beginning:		3 099	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	3 099	129 483	129 483
Cash/cash equivalents at the month/year end:		76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	76 351	129 483	129 483	129 483	129 483

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month R thousands	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
Monthly expenditure performance trend									
July	3 586	9 639		7 149	7 149	9 639	2 490	25.8%	6%
August	17 493	9 939				19 578	–		
September	25 831	10 189				29 767	–		
October	48 900	10 623				40 391	–		
November	56 896	11 278				51 669	–		
December	73 318	10 823				62 493	–		
January	74 802	10 623				73 116	–		
February	83 234	10 623				83 740	–		
March	100 289	10 623				94 363	–		
April	108 252	10 623				104 986	–		
May	128 062	10 623				115 610	–		
June	148 402	10 773				126 383	–		
Total Capital expenditure	869 065	126 383	–	7 149					

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

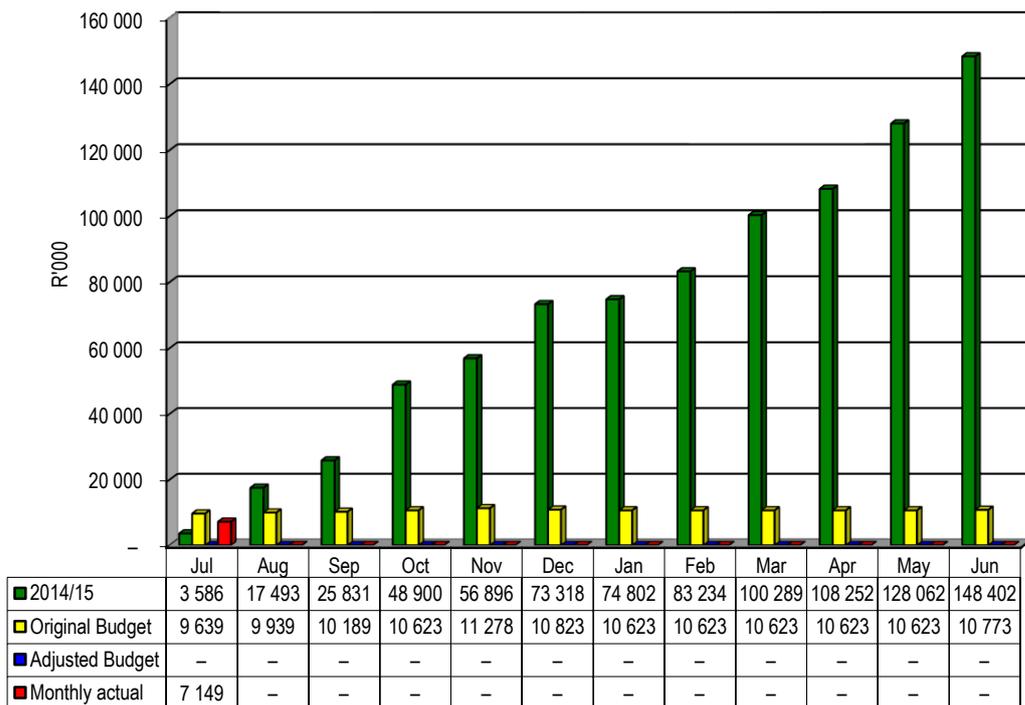
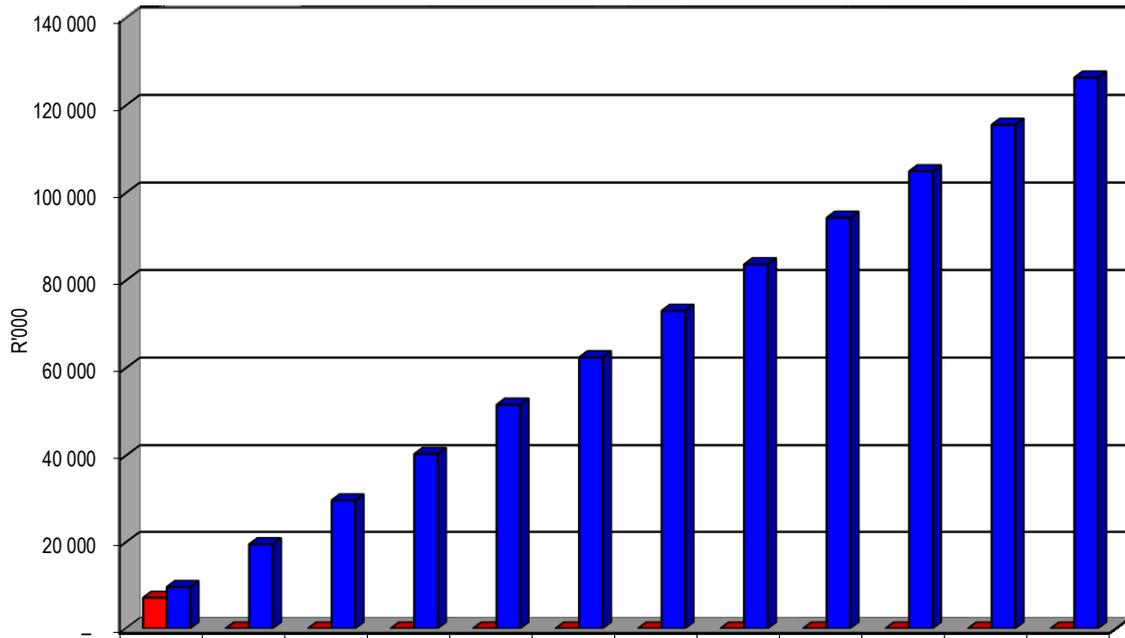


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



YearTD actual	7 149	-	-	-	-	-	-	-	-	-	-	-
YearTD budget	9 639	19 578	29 767	40 391	51 669	62 493	73 116	83 740	94 363	104 986	115 610	126 383

11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

NC451 Joe Morolong - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		124 380	107 569	–	5 556	5 556	8 943	3 387	37.9%	107 569
Infrastructure - Road transport		32 194	17 555	–	1 603	1 603	1 463	(140)	-9.6%	17 555
Roads, Pavements & Bridges		32 194	17 555	–	1 603	1 603	1 463	(140)	-9.6%	17 555
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		72 786	69 140	–	3 953	3 953	5 741	1 788	31.1%	69 140
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		72 786	69 140	–	3 953	3 953	5 741	1 788	31.1%	69 140
Infrastructure - Sanitation		19 401	20 874	–	–	–	1 740	1 740	100.0%	20 874
Reticulation		19 401	20 874	–	–	–	1 740	1 740	100.0%	20 874
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		8 532	14 721	–	1 593	1 593	696	(897)	-128.9%	14 721
Parks & gardens		–	35	–	–	–	–	–	–	35
Sportsfields & stadia		–	8 350	–	–	–	–	–	–	8 350
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		6 578	4 000	–	1 593	1 593	696	(897)	-128.9%	4 000
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		1 955	2 336	–	–	–	–	–	–	2 336
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		3 934	3 028	–	–	–	–	–	–	3 028
General vehicles		3 552	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	200	–	–	–	–	–	–	200
Computers - hardware/equipment		209	180	–	–	–	–	–	–	180
Furniture and other office equipment		–	160	–	–	–	–	–	–	160
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		173	2 433	–	–	–	–	–	–	2 433
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	55	–	–	–	–	–	–	55
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		257	365	–	–	–	–	–	–	365
Computers - software & programming		257	365	–	–	–	–	–	–	365
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	137 103	125 683	–	7 149	7 149	9 639	2 490	25.8%	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 - M01

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		10 000	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges											
Storm water											
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water		10 000	-	-	-	-	-	-	-	-	-
Dams & Reservoirs											
Water purification											
Reticulation		10 000									
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		417	700	-	-	-	-	-	-	-	700
General vehicles											
Specialised vehicles		-	-	-	-	-	-	-	-	-	-
Plant & equipment											
Computers - hardware/equipment			200								200
Furniture and other office equipment											
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other		417	500								500
Agricultural assets		-	-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets		-	-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles		-	-	-	-	-	-	-	-	-	-
Computers - software & programming											
Other											
Total Capital Expenditure on renewal of existing ass	1	10 417	700	-	-	-	-	-	-	-	700
Specialised vehicles		-	-	-	-	-	-	-	-	-	-
Refuse											
Fire											
Conservancy											
Ambulances											

11.2.2 Supporting Table SC13c

NC451 Joe Morolong - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3 660	26 268	-	0	0	2 371	2 371	100.0%	26 268
Infrastructure - Road transport		365	243	-	-	-	20	20	100.0%	243
Roads, Pavements & Bridges		365	243	-	-	-	20	20	100.0%	243
Storm water										
Infrastructure - Electricity		70	200	-	-	-	17	17	100.0%	200
Generation										
Transmission & Reticulation		70	200	-	-	-	17	17	100.0%	200
Street Lighting										
Infrastructure - Water		2 884	25 700	-	0	0	2 324	2 323	100.0%	25 700
Dams & Reservoirs										
Water purification		122	650	-	-	-	54	54	100.0%	650
Reticulation		2 761	25 050	-	0	0	2 270	2 269	100.0%	25 050
Infrastructure - Sanitation		84	110	-	-	-	9	9	100.0%	110
Reticulation		84	110	-	-	-	9	9	100.0%	110
Sewerage purification										
Infrastructure - Other		257	15	-	-	-	1	1	100.0%	15
Waste Management			15	-	-	-	1	1	100.0%	15
Transportation										
Gas										
Other		257		-	-	-				
Community		0	80	-	-	-	7	7	100.0%	80
Parks & gardens										
Sportsfields & stadia			20	-	-	-	2	2	100.0%	20
Swimming pools										
Community halls		0	25	-	-	-	2	2	100.0%	25
Libraries										
Recreational facilities										
Fire, safety & emergency			20	-	-	-	2	2	100.0%	20
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other			15	-	-	-	1	1	100.0%	15
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		577	210	-	0	0	17	17	99.8%	210
General vehicles		381	70	-	-	-	6	6	100.0%	70
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment										
Computers - hardware/equipment		26	10	-	-	-	1	1	100.0%	10
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		168	130	-	0	0	11	11	99.6%	130
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1		-	-	-				
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming										
Other										
Total Repairs and Maintenance Expenditure		4 237	26 558	-	0	0	2 395	2 395	100.0%	26 558
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse										
Fire										
Conservancy										
Ambulances										

Section 12 – Parent municipality financial performance

12.1 Supporting Table SC10

The tables contained in this report are for Joe Morolong Local Municipality as the parent municipality only.

Section 13 – Municipal entity summary

13.1 Supporting Table SC11

Not applicable.

Section 14 – In-year reports of municipal entities attached to the municipality's in-year report

14.1 Listing of in-year reports for municipal entities attached to this report

Not applicable.

Section 15 – Other supporting documentation

15.1 Other information

None.

Section 16: Municipal Manager's Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

QUALITY CERTIFICATE

I, Tshepo Macdonald Bloom, Municipal Manager of Joe Morolong Local Municipality, hereby certify that-
(mark as appropriate)

- The monthly budget statement
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

for the month of July 2015 of 2015/2015FY 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 : 17 - AUG - 2015