

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

NOVEMBER: 2015/16 F.Y

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Glossary

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

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

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

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

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

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

CFO - Chief Financial Officer

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

SCM – Supply Chain Management

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

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

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

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

PART 1

Section 1: Mayor's Report

Purpose

The purpose of this report is to submit to the Council the Monthly Budget Statement and the implementation of 2015/16 Budget of Joe Morolong Local Municipality for the period ending 30th November 2015 in line with legislative requirement Section 71 of Municipal Finance Management Act.

Background

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

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

Overall Performance Information

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	290,038	211,152	296,233	140.29%	102.14%
TOTAL OPERATING EXPENDITURE	163,655	69,056	65,702	95.14%	40.15%
TOTAL CAPITAL EXPENDITURE	126,383	51,669	60,332	116.77%	47.74%
SURPLUS/(DEFICIT)	(0)	90,427	170,200		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 140%, as the previous month. The municipality received additional R0.5 million Housing Grant, and R 4.2 million Kumba Resource for this month.

Operating Expenditure

Current expenditure is almost at 95% of the year-to-date budget, which means the municipality underspent on its year-to-date budget. This expenditure item will be monitored and reduce the pattern of spending

➤ Capital Expenditure

Current expenditure is 117%, which means the municipality is 17% or R 8.7 million above 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 2014/15 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2015.

Section 2: Resolutions

IN-YEAR REPORTS 2015/16- NOVEMBER

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 November 2015.

Section 3: Executive Summary

3.1 Introduction

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

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The operating revenue performance in terms of year-to-date actuals is 140%, the annual billing for rates and fixed service charges took place in August and are reflected in this report. Year-to-date revenue 40% above year-to-date budgeted projections for November 2015.

Operating expenditure by type

Current expenditure is 95% 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 60.3 million or 117% of year-to-date budget which is 117% above the year-to-date target for November 2015. Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the month with a positive cash & cash equivalents balance of R93.7 million and increased this by 10.6 million during November resulting in a closing balance of 104.3 million. Closing balance of R 104.3 million (R 42.7 million cash and R 61.6 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 November 2015.

Remedial or Corrective Steps

No Comments for November 2015.

3.3 Conclusion.

Revenue by source compared to the budget is performing better. Operating expenditure currently reflects a variance of 5% below YTD budget while capital expenditure is 17% above YTD budget.

Section 4: In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC451 Joe Morolong - Table C1 Monthly Budget Statement Summary - M05
November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10 426	10 489	-	515	16 373	10 489	5 884	56%	10 489
Service charges	140 551	15 912	-	888	6 641	6 642	(1)	-0%	15 912
Investment revenue	404	-	-	84	304	-	304	#DIV/0!	-
Transfers recognised – operational	159 427	147 129	-	38 936	112 428	108 835	3 592	3%	147 129
Other own revenue	7 453	839	-	64	9 499	353	9 146	2589%	839
Total Revenue (excluding capital transfers and contributions)	318 261	174 369	-	40 487	145 245	126 320	18 925	15%	174 369
Employee costs	46 933	49 199	-	6 255	23 171	22 254	917	4%	49 199
Remuneration of Councillors	8 531	8 538	-	719	3 574	3 558	17	0%	8 538
Depreciation & asset impairment	-	10 000	-	-	-	2 500	(2 500)	-100%	10 000
Finance charges	841	934	-	35	85	63	22	36%	934
Materials and bulk purchases	11 104	10 847	-	1 723	4 257	4 522	(265)	-6%	10 847
Transfers and grants	18 594	4 730	-	304	680	2 038	(1 358)	-67%	4 730
Other expenditure	(9 285)	79 406	-	8 347	33 934	34 123	(188)	-1%	79 406
Total Expenditure	76 719	163 655	-	17 382	65 702	69 056	(3 354)	-5%	163 655
Surplus/(Deficit)	241 543	10 714	-	23 105	79 543	57 264	22 280	39%	10 714
Transfers recognised - capital	262 832	115 669	-	4 290	106 633	84 833	21 800	26%	115 669
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	504 374	126 383	-	27 394	186 176	142 096	44 080	31%	126 383
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	504 374	126 383	-	27 394	186 176	142 096	44 080	31%	126 383
Capital expenditure & funds sources									
Capital expenditure	262 832	126 383	-	23 172	60 332	51 669	8 662	17%	126 383
Capital transfers recognised	235 214	115 669	-	21 990	52 553	48 195	4 358	9%	115 669
Public contributions & donations	26 712	-	-	1 182	5 371	-	5 371	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	905	10 714	-	-	2 407	3 474	(1 067)	-31%	10 714
Total sources of capital funds	262 832	126 383	-	23 172	60 332	51 669	8 663	17%	126 383
Financial position									
Total current assets	88 471	19 921	-	-	216 599	-	-	-	19 921
Total non current assets	1 309 528	1 262 412	-	-	23 172	-	-	-	1 262 412
Total current liabilities	62 675	14 675	-	-	58 361	-	-	-	14 675
Total non current liabilities	3 875	4 145	-	-	2 587	-	-	-	4 145
Community wealth/Equity	1 331 449	1 263 513	-	-	178 823	-	-	-	1 263 513
Cash flows									
Net cash from (used) operating	262 288	137 242	-	33 544	173 405	138 989	(34 417)	-25%	137 242
Net cash from (used) investing	(262 832)	(126 383)	-	(23 172)	(71 089)	(51 202)	19 886	-39%	(126 383)
Net cash from (used) financing	(785)	(784)	-	-	-	-	-	-	(784)
Cash/cash equivalents at the month/year end	2 055	13 173	-	-	104 331	90 886	(13 445)	-15%	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	2 872	4 708	6 046	4 850	1 769	4 690	16 450	69 640	111 025
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
<i>Governance and administration</i>		113 721	128 791	–	39 061	114 825	97 317	17 508	18%	128 791
Executive and council		5 317	5 998	–	–	5 998	5 998	–	–	5 998
Budget and treasury office		108 207	122 522	–	39 028	108 698	91 206	17 492	19%	122 522
Corporate services		197	271	–	34	129	113	17	15%	271
<i>Community and public safety</i>		15 263	4 003	–	522	7 456	2 454	5 001	204%	4 003
Community and social services		998	3 893	–	3	1 701	2 409	(708)	-29%	3 893
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	109	–	–	–	45	(45)	-100%	109
Housing		14 265	–	–	519	5 755	–	5 755	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		64 128	58 615	–	4 295	55 330	42 769	12 560	29%	58 615
Planning and development		57 061	58 615	–	6	48 622	42 769	5 853	14%	58 615
Road transport		7 067	–	–	4 290	6 708	–	6 708	#DIV/0!	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		66 422	98 629	–	979	73 754	68 612	5 142	7%	98 629
Electricity		4 555	6 569	–	425	1 976	2 749	(774)	-28%	6 569
Water		59 442	89 515	–	302	70 536	64 802	5 734	9%	89 515
Waste water management		1 557	1 585	–	161	794	660	133	20%	1 585
Waste management		868	960	–	90	449	400	49	12%	960
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	259 533	290 038	–	44 858	251 365	211 152	40 212	19%	290 038
Expenditure - Standard										
<i>Governance and administration</i>		(5 935)	63 967	–	6 369	25 651	25 076	575	2%	63 967
Executive and council		17 807	16 419	–	1 674	7 656	7 061	596	8%	16 419
Budget and treasury office		(35 731)	35 237	–	2 455	10 933	12 899	(1 966)	-15%	35 237
Corporate services		11 989	12 311	–	2 241	7 061	5 116	1 945	38%	12 311
<i>Community and public safety</i>		18 483	7 871	–	1 212	9 191	2 914	6 277	215%	7 871
Community and social services		8 689	6 963	–	758	3 409	2 514	895	36%	6 963
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	907	–	79	228	400	(172)	-43%	907
Housing		9 794	–	–	375	5 555	–	5 555	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		23 930	9 931	–	779	3 190	4 468	(1 277)	-29%	9 931
Planning and development		23 930	9 931	–	779	3 190	4 468	(1 277)	-29%	9 931
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		40 241	81 885	–	9 022	27 669	36 598	(8 928)	-24%	81 885
Electricity		6 753	8 375	–	1 658	3 483	3 524	(41)	-1%	8 375
Water		33 487	71 914	–	7 212	23 560	31 874	(8 314)	-26%	71 914
Waste water management		–	587	–	87	305	657	(352)	-54%	587
Waste management		–	1 010	–	65	321	542	(222)	-41%	1 010
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	76 719	163 655	–	17 382	65 702	69 056	(3 354)	-5%	163 655
Surplus/ (Deficit) for the year		182 814	126 383	–	27 476	185 663	142 096	43 567	31%	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) - M05 November

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		5 317	5 998	-	-	5 998	5 998	-		5 998
Vote 2 - Budget & Treasury Office		108 207	122 522	-	39 028	111 303	91 206	20 097	22.0%	122 522
Vote 3 - Corporate Support Services		197	271	-	34	129	113	17	14.6%	271
Vote 4 - Community Services		17 687	6 548	-	774	8 541	3 515	5 026	143.0%	6 548
Vote 5 - Technical Services		64 128	58 615	-	4 290	35 869	42 771	(6 902)	-16.1%	58 615
Vote 6 - Electricity Services		4 555	6 569	-	425	1 976	2 749	(774)	-28.1%	6 569
Vote 7 - Water Services		59 442	89 515	-	302	132 411	64 800	67 611	104.3%	89 515
Vote 8 - Development & Town Planning Services		-	-	-	5	5	-	5	#DIV/0!	-
Total Revenue by Vote	2	259 533	290 038	-	44 857	296 233	211 152	85 080	40.3%	290 038
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 807	16 419	-	1 674	7 656	7 061	596	8.4%	16 419
Vote 2 - Budget & Treasury Office		(35 731)	35 237	-	2 455	10 933	12 899	(1 966)	-15.2%	35 237
Vote 3 - Corporate Support Services		11 989	12 311	-	2 241	7 061	5 116	1 945	38.0%	12 311
Vote 4 - Community Services		18 482	9 468	-	1 364	9 817	4 114	5 703	138.6%	9 468
Vote 5 - Technical Services		21 741	5 702	-	523	2 142	2 483	(342)	-13.8%	5 702
Vote 6 - Electricity Services		6 753	8 375	-	1 658	3 483	3 524	(41)	-1.2%	8 375
Vote 7 - Water Services		33 487	94 414	-	7 212	23 560	31 874	(8 314)	-26.1%	71 914
Vote 8 - Development & Town Planning Services		2 189	4 229	-	256	1 049	1 984	(936)	-47.2%	4 229
Total Expenditure by Vote	2	76 718	186 155	-	17 382	65 702	69 056	(3 354)	-4.9%	163 655
Surplus/ (Deficit) for the year	2	182 815	103 883	-	27 475	230 531	142 096	88 435	62.2%	126 383

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

The year-to-date actual revenue reflects 140% achievement while operating expenditure is 5% 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) - M05 November

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		10 426	10 489		515	16 373	10 489	5 884	56%	10 489
Property rates - penalties & collection charges		-								
Service charges - electricity revenue		4 555	6 569		425	1 976	2 749	(774)	-28%	6 569
Service charges - water revenue		133 571	6 798		293	3 423	2 833	590	21%	6 798
Service charges - sanitation revenue		1 557	1 585		161	794	660	133	20%	1 585
Service charges - refuse revenue		868	960		9	449	400	49	12%	960
Service charges - other		-								
Rental of facilities and equipment		74	97		7	88	40	48	118%	97
Interest earned - external investments		404	-		84	304		304	#DIV/0!	-
Interest earned - outstanding debtors		4 583	50				25	(25)	-100%	50
Dividends received										
Fines										
Licences and permits										
Agency services			109				45	(45)	-100%	109
Transfers recognised - operational		159 427	147 129		38 936	112 428	108 835	3 592	3%	147 129
Other revenue		2 796	582		58	9 411	243	9 169	3781%	582
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		318 261	174 369	-	40 487	145 245	126 320	18 925	15%	174 369
Expenditure By Type										
Employee related costs		46 933	49 199		6 255	23 171	22 254	917	4%	49 199
Remuneration of councillors		8 531	8 538		719	3 574	3 558	17	0%	8 538
Debt impairment		(59 839)	3 960							3 960
Depreciation & asset impairment		-	10 000				2 500	(2 500)	-100%	10 000
Finance charges		841	934		35	85	63	22	36%	934
Bulk purchases		11 104	10 847		1 723	4 257	4 522	(265)	-6%	10 847
Other materials		-								
Contracted services		466	20 398		1 296	7 773	9 683	(1 910)	-20%	20 398
Transfers and grants		18 594	4 730		304	680	2 038	(1 358)	-67%	4 730
Other expenditure		50 089	55 048		7 051	26 161	24 439	1 722	7%	55 048
Loss on disposal of PPE										
Total Expenditure		76 719	163 655	-	17 382	65 702	69 056	(3 354)	-5%	163 655
Surplus/(Deficit)										
Transfers recognised - capital		262 832	115 669		4 290	106 633	84 833	21 800	0	115 669
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		504 374	126 383	-	27 394	186 176	142 096			126 383
Taxation										
Surplus/(Deficit) after taxation		504 374	126 383	-	27 394	186 176	142 096			126 383
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		504 374	126 383	-	27 394	186 176	142 096			126 383
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		504 374	126 383	-	27 394	186 176	142 096			126 383

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

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

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

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 4 - Community Services		12 492	29 225	-	11 912	18 763	12 177	6 586	54%	29 225
Vote 5 - Technical Services		44 386	17 555	-	2 358	11 854	7 314	4 540	62%	17 555
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		205 049	68 890	-	8 758	27 983	28 704	(722)	-3%	68 890
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	261 927	115 669	-	23 028	58 600	48 195	10 404	22%	115 669
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury Office		(15)	50	-	-	-	50	(50)	-100%	50
Vote 3 - Corporate Support Services		919	1 205	-	-	416	1 205	(789)	-66%	1 205
Vote 4 - Community Services		-	9 209	-	144	1 316	1 969	(653)	-33%	9 209
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		-	250	-	-	-	250	(250)	-100%	250
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	905	10 714	-	144	1 732	3 474	(1 742)	-50%	10 714
Total Capital Expenditure		262 832	126 383	-	23 172	60 332	51 669	8 662	17%	126 383
Capital Expenditure - Standard Classification										
Governance and administration		(15)	1 255	-	-	416	1 255	(839)	-67%	1 255
Executive and council		-	-	-	-	-	-	-		-
Budget and treasury office		(15)	50	-	-	-	50	(50)	-100%	50
Corporate services		-	1 205	-	-	416	1 205	(789)	-66%	1 205
Community and public safety		919	17 360	-	144	3 472	5 448	(1 976)	-36%	17 360
Community and social services		919	6 576	-	144	3 472	5 448	(1 976)	-36%	6 576
Sport and recreation		-	8 350	-	-	-	-	-		8 350
Public safety		-	2 433	-	-	-	-	-		2 433
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		44 386	17 555	-	2 358	11 854	7 314	4 540	62%	17 555
Planning and development		-	-	-	-	-	-	-		-
Road transport		44 386	17 555	-	2 358	11 854	7 314	4 540	62%	17 555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		217 540	90 214	-	20 670	44 590	37 652	6 938	18%	90 214
Electricity		-	-	-	-	-	-	-		-
Water		205 049	69 140	-	8 758	27 980	28 954	(974)	-3%	69 140
Waste water management		12 492	21 074	-	11 912	16 610	8 698	7 912	91%	21 074
Waste management		-	-	-	-	-	-	-		-
Other										
Total Capital Expenditure - Standard Classification	3	262 832	126 383	-	23 172	60 332	51 669	8 663	17%	126 383
Funded by:										
National Government		235 214	115 669	-	21 990	52 510	48 195	4 315	9%	115 669
Provincial Government		-	-	-	-	43	-	43	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		235 214	115 669	-	21 990	52 553	48 195	4 358	9%	115 669
Public contributions & donations	5	26 712	-	-	1 182	5 371	-	5 371	#DIV/0!	-
Borrowing	6	905	-	-	-	-	-	-	-	-
Internally generated funds		905	10 714	-	-	2 407	3 474	(1 067)	-31%	10 714
Total Capital Funding		262 832	126 383	-	23 172	60 332	51 669	8 663	17%	126 383

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		25 174	13 173		42 688	13 173
Call investment deposits		–	257		61 643	257
Consumer debtors		57 955	4 916		51 653	4 916
Other debtors		4 832			59 372	
Current portion of long-term receivables						
Inventory		509	1 575		1 244	1 575
Total current assets		88 471	19 921	–	216 599	19 921
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1 309 214	1 261 992		23 172	1 261 992
Agricultural					–	
Biological assets						
Intangible assets		314	420		–	420
Other non-current assets						
Total non current assets		1 309 528	1 262 412	–	23 172	1 262 412
TOTAL ASSETS		1 397 999	1 282 333	–	239 772	1 282 333
LIABILITIES						
Current liabilities						
Bank overdraft		23 120				
Borrowing		–	784			784
Consumer deposits		627				
Trade and other payables		37 762	13 214		–	13 214
Provisions		1 166	677		58 361	677
Total current liabilities		62 675	14 675	–	58 361	14 675
Non current liabilities						
Borrowing		2 310	2 516		2 587	2 516
Provisions		1 565	1 629			1 629
Total non current liabilities		3 875	4 145	–	2 587	4 145
TOTAL LIABILITIES		66 550	18 820	–	60 949	18 820
NET ASSETS	2	1 331 449	1 263 513	–	178 823	1 263 513
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 331 449	1 263 513		178 823	1 263 513
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 331 449	1 263 513	–	178 823	1 263 513

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		8 989	8 916		90	3 230	3 173	57	2%	8 916
Service charges		10 687	13 526		449	5 960	6 069	(109)	-2%	13 526
Other revenue		857	714		65	9 446	292	9 154	3135%	714
Government - operating		96 758	147 129		38 936	112 428	108 835	3 592	3%	147 129
Government - capital		123 837	115 669		4 290	106 633	84 833	21 800	26%	115 669
Interest		404	40		84	197	17	180	1080%	40
Dividends								-		
Payments										
Suppliers and employees		39 406	(143 873)		(10 030)	(63 723)	(63 023)	699	-1%	(143 873)
Finance charges		(56)	(149)		(35)	(85)	(62)	23	-36%	(149)
Transfers and Grants		(18 594)	(4 730)		(304)	(680)	(1 145)	(465)	41%	(4 730)
NET CASH FROM/(USED) OPERATING ACTIVITIES		262 288	137 242	-	33 544	173 405	138 989	(34 417)	-25%	137 242
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(262 832)	(126 383)		(23 172)	(71 089)	(51 202)	19 886	-39%	(126 383)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(262 832)	(126 383)	-	(23 172)	(71 089)	(51 202)	19 886	-39%	(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										
Cash/cash equivalents at beginning:		3 383	3 099			2 014	3 099			2 014
Cash/cash equivalents at month/year end:		2 055	13 173			104 331	90 886			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 - M05 November

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	1 404	1 028	805	970	801	709	7 628	9 042	22 387	19 150		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	175	120	124	121	156	114	797	2 483	4 090	3 672		
Receivables from Non-exchange Transactions - Property Rates	1400	812	3 266	4 832	3 357	545	1 356	4 039	2 081	20 288	11 378		
Receivables from Exchange Transactions - Waste Water Management	1500	195	187	181	184	171	160	766	1 101	2 944	2 381		
Receivables from Exchange Transactions - Waste Management	1600	111	106	103	85	82	77	410	969	1 943	1 623		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	174	2	1	133	13	2 274	2 811	53 964	59 372	59 195		
Total By Income Source	2000	2 872	4 708	6 046	4 850	1 769	4 690	16 450	69 640	111 025	97 399	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	67	326	2 454	3	163	4	20	18	3 053	207		
Commercial	2300	901	1 892	1 672	2 886	845	1 276	3 595	8 789	21 855	17 390		
Households	2400	1 820	2 412	1 814	1 811	730	3 282	12 206	60 443	84 518	78 472		
Other	2500	83	78	107	151	30	127	629	391	1 598	1 329		
Total By Customer Group	2600	2 872	4 708	6 046	4 850	1 769	4 690	16 450	69 640	111 025	97 399	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	-										-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-	-

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<u>Municipality</u>									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		251		252
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		32		32
FNB-62247117709		Call Account	Call Deposit	Call Deposit	0		108		108
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		74		74
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		235		236
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		110		20 330		20 542
NedBank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	75		20 318	(10 000)	10 393
Standard Bank-508866243-003		Fixed Deposit	Fixed deposit		-			30 000	30 000
Municipality sub-total					188		41 353	20 000	61 643
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				188		41 353	20 000	61 643

Section 8 – Allocation and g-rant receipts and expenditure

8.1 Supporting Table SC6 – Grant Receipts

NC451 Joe Morolong - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:										
		107 758	142 694	-	38 417	106 854	105 154	2 402	2.3%	142 694
Local Government Equitable Share		93 255	115 253		38 417	86 440	84 038	2 402	2.9%	115 253
Water Services Operating Subsidy		10 000	22 500		-	16 875	16 875			22 500
Finance Management		1 600	1 675			1 675	1 675			1 675
Municipal Systems Improvement		934	930			930	930			930
EPWP Incentive		1 969	2 336		-	934	1 636			2 336
Other transfers and grants [insert description]								-		
								-		
Provincial Government:		12 760	1 505	-	519	6 507	753	5 754	764.7%	1 505
Sport and Recreation		969	1 505		-	753	753	-		1 505
Housing		11 791			519	5 754		5 754	#DIV/0!	
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	120 518	144 199	-	38 936	113 361	105 906	8 156	7.7%	144 199
Capital Transfers and Grants										
National Government:										
		112 578	118 599	-	-	89 815	84 833	4 982	5.9%	118 599
Municipal Infrastructure Grant (MIG)		57 058	58 599		-	44 815	39 833	4 982	12.5%	58 599
Regional Bulk Infrastructure		5 520						-		
Municipal Water Infrastructure Grant		50 000	60 000		-	45 000	45 000	-		60 000
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		9 308	-	-	4 290	8 525	-	8 525	#DIV/0!	-
Kumba Iron Ore (Access Road)		9 308			4 290	8 525		8 525	#DIV/0!	
Total Capital Transfers and Grants	5	121 886	118 599	-	4 290	98 340	84 833	13 507	15.9%	118 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242 404	262 798	-	43 225	211 701	190 739	21 664	11.4%	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 - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		107 833	142 694	–	12 080	54 403	58 478	(4 076)	-7.0%	142 694
Local Government Equitable Share		93 255	115 253		9 604	48 022	48 022	–		115 253
Water Services Operating Subsidy		10 000	22 500		2 035	5 146	9 375	(4 229)	-45.1%	22 500
Finance Management		1 680	1 675		256	413	694	(281)	-40.5%	1 675
Municipal Systems Improvement		930	930		41	269	388	(119)	-30.7%	930
EPWP Incentive		1 969	2 336		144	553	–	553	#DIV/0!	2 336
Other transfers and grants [insert description]								–		
Provincial Government:										
		15 234	1 505	–	474	5 941	565	5 377	952.3%	1 505
Sport and Recreation		969	1 505		98	387	565	(178)	-31.5%	1 505
Housing		14 265			375	5 555		5 555	#DIV/0!	
Other transfers and grants [insert description]								–		
District Municipality:										
		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:										
		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total operating expenditure of Transfers and Grants:		123 067	144 199	–	12 553	60 344	59 043	1 301	2.2%	144 199
Capital expenditure of Transfers and Grants										
National Government:										
		112 766	118 599	–	22 173	52 382	48 195	4 187	8.7%	118 599
Municipal Infrastructure Grant (MIG)		57 162	58 599		17 202	30 883	23 195	7 687	33.1%	58 599
Regional Bulk Infrastructure		5 604			–	2 906		2 906	#DIV/0!	
Municipal Water Infrastructure Grant		50 000	60 000		4 971	18 593	25 000	(6 407)	-25.6%	60 000
Provincial Government:										
		–	–	–	–	–	–	–		–
								–		
District Municipality:										
		–	–	–	–	–	–	–		–
								–		
Other grant providers:										
		7 067	–	–	1 182	3 596	–	3 596	#DIV/0!	–
Kumba Iron Ore (Access Road)		7 067			1 182	3 596		3 596	#DIV/0!	
Total capital expenditure of Transfers and Grants		119 833	118 599	–	23 355	55 978	48 195	7 782	16.1%	118 599
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		242 900	262 798	–	35 908	116 322	107 238	9 083	8.5%	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 - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 223	4 904		408	1 620	2 043	(423)	-21%	
Pension and UIF Contributions		1 028	707		59	260	294	(34)	-12%	
Medical Aid Contributions			-					-		
Motor Vehicle Allowance		1 928	2 174		180	715	906	(191)	-21%	
Cellphone Allowance		353	754		72	273	314	(41)	-13%	
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		8 531	8 538	-	719	2 868	3 558	(689)	-19%	-
% increase	4		0.1%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 923	2 778		267	1 068	1 157	(89)	-8%	
Pension and UIF Contributions		556	495		39	155	206	(51)	-25%	
Medical Aid Contributions		101	141		11	133	59	74	126%	
Overtime		-	-					-		
Performance Bonus		-	-					-		
Motor Vehicle Allowance		1 536	1 561		104	459	651	(192)	-29%	
Cellphone Allowance		83	92		6	17	38	(22)	-57%	
Housing Allowances		493	488		44	165	204	(38)	-19%	
Other benefits and allowances		7	0		0	0	0	0	770%	
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5 699	5 556	-	472	1 997	2 315	(318)	-14%	-
% increase	4		-2.5%							
Other Municipal Staff										
Basic Salaries and Wages		24 485	27 037		2 288	11 151	11 652	(501)	-4%	
Pension and UIF Contributions		4 365	5 381		391	1 873	2 242	(369)	-16%	
Medical Aid Contributions		2 863	2 547		242	1 196	1 061	134	13%	
Overtime		1 472	632		151	755	263	492	187%	
Performance Bonus		1 856	2 429		1 968	1 999	2 411	(412)	-17%	
Motor Vehicle Allowance		3 807	2 443		513	2 679	1 018	1 661	163%	
Cellphone Allowance		460	549		37	184	229	(45)	-20%	
Housing Allowances		1 493	2 141		152	736	892	(156)	-18%	
Other benefits and allowances		433	410		43	210	171	39	23%	
Payments in lieu of leave			75				-	-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		41 234	43 644	-	5 784	20 782	19 939	843	4%	-
% increase	4		5.8%							
Total Parent Municipality		55 465	57 738	-	6 974	25 648	25 811	(163)	-1%	-
			4.1%							

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		55 465	57 738	-	6 974	25 648	25 811	(163)	-1%	-
% increase	4		4.1%							
TOTAL MANAGERS AND STAFF		46 933	49 199	-	6 255	22 780	22 254	526	2%	-

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 - M05 November

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		140	88	2 836	76	90							7 259	10 489		
Property rates - penalties & collection charges		-												-		
Service charges - electricity revenue		401	375	528	341	370							4 554	6 569		
Service charges - water revenue		35	96	2 756	28	64							3 819	6 798		
Service charges - sanitation revenue		5	8	500	9	10							1 053	1 585		
Service charges - refuse		10	9	405	4	5							527	960		
Service charges - other		-											-	-		
Rental of facilities and equipment		8	6	6	6	7							65	97		
Interest earned - external investments		5	78	107	29	84							(304)	-		
Interest earned - outstanding debtors													50	50		
Dividends received													-	-		
Fines													-	-		
Licences and permits													-	-		
Agency services													109	109		
Transfer receipts - operating		58 080	1 525	1 870	12 017	38 936							34 701	147 129		
Other revenue		8 838	319	151	46	59							(8 832)	582		
Cash Receipts by Source		67 522	2 504	9 160	12 558	39 624	-	-	-	-	-	-	43 001	174 369	-	-
Other Cash Flows by Source																
Transfer receipts - capital		43 878	4 363	719	53 101	4 290							9 319	115 669		
Contributions & Contributed assets													-	-		
Proceeds on disposal of PPE													-	-		
Short term loans													-	-		
Borrowing long term/refinancing													-	-		
Increase in consumer deposits													-	-		
Receipt of non-current debtors													-	-		
Receipt of non-current receivables													-	-		
Change in non-current investments													-	-		
Total Cash Receipts by Source		111 400	6 868	9 878	65 658	43 913	-	-	-	-	-	-	52 320	290 038	-	-
Cash Payments by Type																
Employee related costs		3 919	4 231	4 513	4 252	6 255							26 028	49 199		
Remuneration of councillors		700	719	719	719	719							4 964	8 538		
Interest paid		11	14	12	13	35							3 875	3 960		
Bulk purchases - Electricity		25	771	859	474	1 311							6 560	10 000		
Bulk purchases - Water & Sewer		-	316	89	-	412							117	934		
Other materials													10 847	10 847		
Contracted services		2 313	2 832	697	635	1 296							12 625	20 398		
Grants and subsidies paid - other municipalities		-											-	-		
Grants and subsidies paid - other				76	300	304							4 049	4 730		
General expenses		3 727	3 976	4 787	7 004	38							35 515	55 048		
Cash Payments by Type		10 695	12 858	11 752	13 398	10 369	-	-	-	-	-	-	104 581	163 655	-	-
Other Cash Flows/Payments by Type																
Capital assets		24 783	8 859	6 066	15 084	23 172							(77 964)			
Repayment of borrowing													-	-		
Other Cash Flows/Payments		20 695	30 397		(10 000)	20 000							(61 092)			
Total Cash Payments by Type		56 173	52 115	17 818	18 482	53 542	-	-	-	-	-	-	(34 475)	163 655	-	-
NET INCREASE/(DECREASE) IN CASH HELD		55 228	(45 247)	(7 940)	47 176	(9 628)	-	-	-	-	-	-	86 795	126 383	-	-
Cash/cash equivalents at the month/year beginning:		3 099	58 327	13 080	5 140	52 316	42 688	42 688	42 688	42 688	42 688	42 688	42 688	3 099	129 483	129 483
Cash/cash equivalents at the month/year end:		58 327	13 080	5 140	52 316	42 688	42 688	42 688	42 688	42 688	42 688	42 688	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 - M05 November

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	16 586	9 639		7 149	7 149	9 639	2 490	25.8%	6%
August	13 906	9 939		8 859	16 008	19 578	3 571	18.2%	13%
September	8 339	10 189		6 066	22 073	29 767	7 694	25.8%	17%
October	23 068	10 623		15 084	37 157	40 391	3 233	8.0%	29%
November	7 996	11 278		23 172	60 329	51 669	(8 660)	-16.8%	48%
December	26 422	10 823				62 493	-		
January	21 484	10 623				73 116	-		
February	18 432	10 623				83 740	-		
March	27 055	10 623				94 363	-		
April	12 963	10 623				104 986	-		
May	19 810	10 623				115 610	-		
June	66 770	10 773				126 383	-		
Total Capital expenditure	262 832	126 383	-	60 329					

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

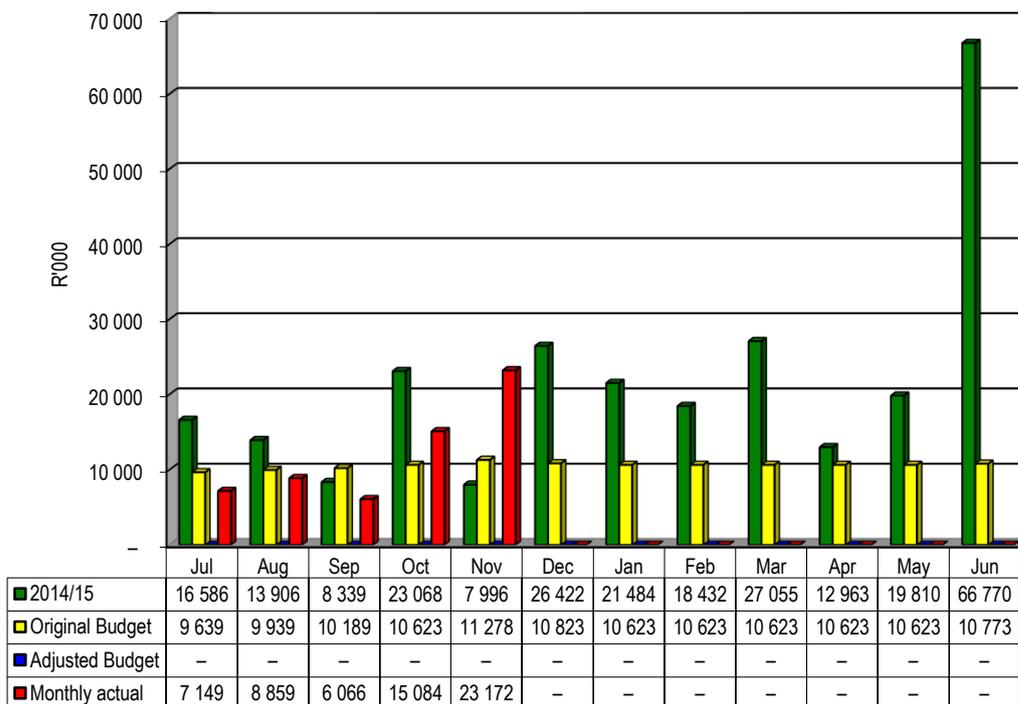
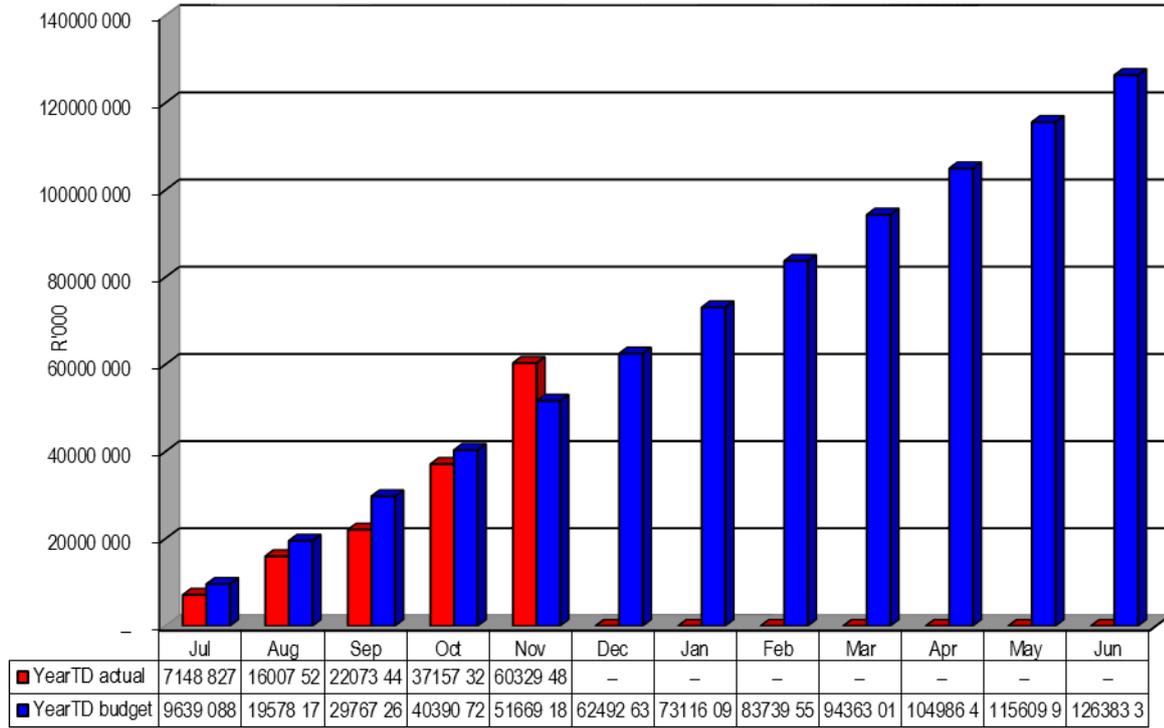


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

NC451 Joe Morolong - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		261 927	107 569	-	23 028	56 444	44 966	(11 478)	-25.5%	107 569
Infrastructure - Road transport		44 386	17 555	-	2 358	11 854	7 314	(4 540)	-62.1%	17 555
Roads, Pavements & Bridges		44 386	17 555	-	2 358	11 854	7 314	(4 540)	-62.1%	17 555
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		205 049	69 140	-	8 758	27 980	28 954	974	3.4%	69 140
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		205 049	69 140	-	8 758	27 980	28 954	974	3.4%	69 140
Infrastructure - Sanitation		12 492	20 874	-	11 912	16 610	8 698	(7 912)	-91.0%	20 874
Reticulation		12 492	20 874	-	11 912	16 610	8 698	(7 912)	-91.0%	20 874
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		919	14 721	-	144	3 429	4 907	1 478	30.1%	14 721
Parks & gardens		-	35	-	-	-	-	-	-	35
Sportsfields & stadia		-	8 350	-	-	-	-	-	-	8 350
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	4 000	-	-	2 554	3 479	925	26.6%	4 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	2 336	-	144	875	1 428	553	38.7%	2 336
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		158	3 028	-	-	228	971	742	76.5%	3 028
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	200	-	-	-	-	-	-	200
Computers - hardware/equipment		(15)	180	-	-	228	270	42	15.4%	180
Furniture and other office equipment		-	160	-	-	-	160	160	100.0%	160
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		173	2 433	-	-	-	541	541	100.0%	2 433
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	55	-	-	-	-	-	-	55
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		257	365	-	-	230	325	95	29.1%	365
Computers - software & programming		257	365	-	-	230	325	95	29.1%	365
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	263 261	125 683	-	23 172	60 332	51 169	(9 162)	-17.9%	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 - M05

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	700	-	-	-	500	500	100.0%	700
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			200							200
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		-	500				500	500	100.0%	500
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing ass	1	-	700	-	-	-	500	500	100.0%	700
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

11.2.2 Supporting Table SC13c

NC451 Joe Morolong - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		8 433	26 268	-	2 414	5 705	11 856	6 151	51.9%	26 268
Infrastructure - Road transport		314	243	-	-	-	101	101	100.0%	243
Roads, Pavements & Bridges		314	243	-	-	-	101	101	100.0%	243
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 053	200	-	-	-	83	83	100.0%	200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		6 053	200	-	-	-	83	83	100.0%	200
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 982	25 700	-	2 414	5 705	11 620	5 914	50.9%	25 700
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		122	650	-	379	387	271	(117)	-43.0%	650
Reticulation		1 860	25 050	-	2 035	5 318	11 349	6 031	53.1%	25 050
Infrastructure - Sanitation		84	110	-	-	-	46	46	100.0%	110
Reticulation		84	110	-	-	-	46	46	100.0%	110
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	15	-	-	-	6	6	100.0%	15
Waste Management		-	15	-	-	-	6	6	100.0%	15
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		3	80	-	1	1	33	32	97.4%	80
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1	20	-	1	1	8	7	89.7%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		0	25	-	-	-	10	10	100.0%	25
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	20	-	-	-	8	8	100.0%	20
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		2	15	-	-	-	6	6	100.0%	15
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 970	210	-	7	340	87	(252)	-288.4%	210
General vehicles		656	70	-	-	7	29	23	77.2%	70
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	10	-	7	179	4	(175)	-4206.3%	10
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		343	130	-	-	154	54	(100)	-184.0%	130
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		970	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		110	-	-	-	-	-	-	-	-
Computers - software & programming		110	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		10 516	26 558	-	2 422	6 046	11 977	5 931	49.5%	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

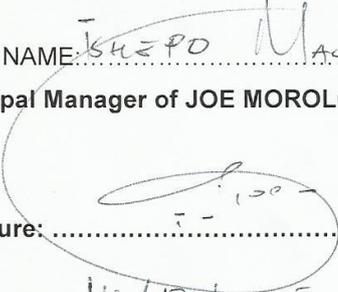
I, Tshepo Macdonald Bloom, Municipal Manager of Joe Morolong Local Municipality, hereby certify that-
(mark as appropriate)

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

PRINT NAME: Tshepo Macdonald Bloom

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 14/12/2015

