

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: 2016/17 F.Y

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Glossary

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

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

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

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

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

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

CFO - Chief Financial Officer

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

SCM – Supply Chain Management

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

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

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

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

PART 1

Section 1: Mayor's Report

Purpose

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

2016 in line with legislative requirement Section 71 of Municipal Finance Management Act.

Background

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

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

Overall Performance Information

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

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	301,639	190,350	175,565	92.23%	58.20%
TOTAL OPERATING EXPENDITURE	164,313	71,012	75,369	106.14%	45.87%
TOTAL CAPITAL EXPENDITURE	137,386	57,996	61,304	105.71%	44.62%
SURPLUS/(DEFICIT)	(60)	61,342	38,891		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 92%. The municipality received R 1.8 million from Housing Grants (COGHSTA), R0.5 million from EPWP and R2.4 million from South 32(Magojaneng West Water Supply) for this month.

➤ **Operating Expenditure**

Current expenditure is almost at 106% of the year-to-date budget, and only other expenditure bulk purchases and contracted service indicated over expenditure of over 5%. This expenditure item will continue to be monitored in order to avoid unauthorised expenditure

➤ **Capital Expenditure**

Current expenditure is 106% of the year-to-date budget.

Financial Problems or Risk Facing the Municipality

Currently there are no financial problems affecting the municipality.

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

Other relevant information

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

Section 2: Resolutions

IN-YEAR REPORTS 2016/17- 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 2016.

Section 3: Executive Summary

3.1 Introduction

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

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The operating revenue performance in terms of year-to-date actuals is 92%, the annual billing for rates and fixed service charges took place in August. The municipality received additional R 1.8 million from Housing Grants (COGHSTA) and R2.4 million from South 32(Magojaneng West Water Supply) for this month.

Operating expenditure by type

Current expenditure is almost at 106% of the year-to-date budget.

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

Capital expenditure

Year-to-date expenditure on capital expenditure is 106%.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started the year with a positive cash & cash equivalents balance of R 53.9 million and decreased this by R21.3 million during October resulting in a closing balance of R46.2 million. Closing balance of R 46.2 million (R 13.5 million cash and R 32.6 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 2016

Remedial or Corrective Steps

No Comments for November 2016.

3.3 Conclusion

Operating expenditure currently reflects a variance of 6% above YTD budget while capital expenditure is 6% above YTD budget.

Performance of revenue by source compared to budget is okay.

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	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10,418	12,863	-	119	1,295	12,863	(11,568)	-90%	12,863
Service charges	30,945	24,809	-	1,197	4,082	10,199	(6,117)	-60%	24,809
Investment revenue	1,585	-	-	-	-	-	-	-	-
Transfers recognised - operational	140,729	122,361	-	1,832	57,635	50,526	7,109	14%	122,361
Other own revenue	7,772	1,476	-	423	9,612	615	8,997	1463%	1,476
Total Revenue (excluding capital transfers and contributions)	191,449	161,508	-	3,572	72,623	74,202	(1,579)	-2%	161,508
Employee costs	56,714	52,979	-	6,926	24,969	24,466	503	2%	52,979
Remuneration of Councillors	7,818	10,015	-	758	3,509	4,173	(664)	-16%	10,015
Depreciation & asset impairment	57,118	10,000	-	-	-	4,167	(4,167)	-100%	10,000
Finance charges	291	943	-	10	82	393	(311)	-79%	943
Materials and bulk purchases	10,095	12,085	-	973	5,288	5,035	252	5%	12,085
Transfers and grants	52,992	4,938	-	-	1,518	2,058	(540)	-26%	4,938
Other expenditure	161,769	69,985	-	6,231	39,626	101,419	(61,794)	-61%	69,985
Total Expenditure	346,797	160,945	-	14,898	74,992	141,711	(66,720)	-47%	160,945
Surplus/(Deficit)	(155,347)	563	-	(11,327)	(2,369)	(67,509)	65,140	-96%	563
Transfers recognised - capital	158,778	140,131	-	2,854	102,937	113,897	(10,960)	-10%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,431	140,694	-	(8,473)	100,568	46,388	54,180	117%	563
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,431	140,694	-	(8,473)	100,568	46,388	54,180	117%	563
Capital expenditure & funds sources									
Capital expenditure	82,677	137,376	-	14,402	61,304	57,993	3,312	6%	137,376
Capital transfers recognised	70,186	129,377	-	12,331	54,333	53,907	426	1%	129,377
Public contributions & donations	8,990	-	-	1,876	6,694	-	6,694	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3,501	7,999	-	195	277	4,089	(3,812)	-93%	7,999
Total sources of capital funds	82,677	137,376	-	14,402	61,304	57,996	3,309	6%	137,376
Financial position									
Total current assets	39,250	17,964	-	-	186,850	-	-	-	17,964
Total non current assets	1,644,835	1,644,589	-	-	14,402	-	-	-	1,644,589
Total current liabilities	67,057	14,525	-	-	46,025	-	-	-	14,525
Total non current liabilities	(10,021)	3,834	-	-	1,938	-	-	-	3,834
Community wealth/Equity	1,627,049	1,644,194	-	-	153,290	-	-	-	1,644,194
Cash flows									
Net cash from (used) operating	146,571	160,405	-	4,142	83,636	157,533	73,898	47%	160,405
Net cash from (used) investing	(82,677)	(149,310)	-	(14,402)	(61,304)	(49,770)	11,534	-23%	(149,310)
Net cash from (used) financing	(31,460)	(784)	-	-	-	-	-	-	(784)
Cash/cash equivalents at the month/year end	17,003	34,150	-	-	46,170	131,602	85,432	65%	34,150
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5,644	5,374	2,343	1,981	1,896	3,035	24,267	92,820	137,359
Creditors Age Analysis									
Total Creditors	2,089	-	-	-	-	-	-	-	2,089

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	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		140,869	130,233	–	328	59,493	64,936	(5,443)	-8%	130,233
Executive and council		5,998	6,315	–	–	6,315	6,315	–	–	6,315
Budget and treasury office		134,572	123,606	–	323	52,844	58,491	(5,647)	-10%	123,606
Corporate services		299	312	–	4	334	130	204	157%	312
<i>Community and public safety</i>		7,964	2,754	–	2,307	8,376	1,575	6,801	432%	2,754
Community and social services		2,751	2,634	–	476	1,525	1,524	1	0%	2,634
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	120	–	–	–	50	(50)	-100%	120
Housing		5,213	–	–	1,832	6,850	–	6,850	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		73,030	57,929	–	0	29,790	49,311	(19,520)	-40%	57,929
Planning and development		73,030	57,929	–	0	29,790	49,311	(19,520)	-40%	57,929
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		128,365	110,723	–	3,790	77,906	74,529	3,376	5%	110,723
Electricity		5,259	7,038	–	290	1,359	2,933	(1,574)	-54%	7,038
Water		120,243	101,114	–	3,220	75,148	70,526	4,622	7%	101,114
Waste water management		1,887	1,650	–	177	887	688	200	29%	1,650
Waste management		976	920	–	102	512	383	129	34%	920
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	350,228	301,639	–	6,425	175,565	190,350	(14,785)	-8%	301,639
Expenditure - Standard										
<i>Governance and administration</i>		190,332	70,882	–	8,293	37,235	30,501	6,734	22%	70,882
Executive and council		15,567	18,741	–	1,613	7,621	7,956	(335)	-4%	18,741
Budget and treasury office		159,537	38,125	–	4,664	21,929	16,381	5,548	34%	38,125
Corporate services		15,229	14,017	–	2,017	7,686	6,164	1,522	25%	14,017
<i>Community and public safety</i>		9,393	8,584	–	1,045	7,512	3,926	3,586	91%	8,584
Community and social services		8,900	7,643	–	970	3,744	3,507	238	7%	7,643
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		492	940	–	75	247	419	(172)	-41%	940
Housing		–	–	–	–	3,520	–	3,520	#DIV/0!	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		60,907	9,749	–	1,027	3,999	4,499	(499)	-11%	9,749
Planning and development		60,907	9,749	–	1,027	3,999	4,499	(499)	-11%	9,749
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		86,165	75,098	–	4,533	26,624	32,087	(5,463)	-17%	71,730
Electricity		6,181	10,185	–	443	4,515	4,258	257	6%	10,185
Water		78,307	63,213	–	3,821	21,175	26,967	(5,791)	-21%	59,845
Waste water management		861	702	–	116	398	388	10	3%	702
Waste management		816	998	–	154	536	475	61	13%	998
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	346,797	164,313	–	14,898	75,369	71,012	4,357	6%	160,945
Surplus/ (Deficit) for the year		3,431	137,326	–	(8,473)	100,196	119,338	(19,142)	-16%	140,694

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Budget and Treasury Office; Corporate Support Services; Community Services;; Technical Services; Electrical Services; Water Unit and Planning & Development.

NC451 Joe Morolong - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		5,998	6,315	-	-	6,315	6,315	-		6,315
Vote 2 - Budget & Treasury Office		134,572	123,606	-	323	52,844	58,491	(5,647)	-9.7%	123,606
Vote 3 - Corporate Support Services		299	312	-	4	334	130	204	157.1%	312
Vote 4 - Community Services		10,827	5,325	-	2,587	9,775	2,645	7,130	269.5%	5,325
Vote 5 - Technical Services		73,030	57,929	-	-	29,776	49,311	(19,534)	-39.6%	57,929
Vote 6 - Electricity Services		5,259	7,038	-	290	1,359	2,933	(1,574)	-53.7%	7,038
Vote 7 - Water Services		120,243	101,114	-	3,220	75,148	70,526	4,622	6.6%	101,114
Vote 8 - Development & Town Planning Services		-	-	-	0	14	-	14	#DIV/0!	-
Total Revenue by Vote	2	350,228	301,639	-	6,425	175,565	190,350	(14,785)	-7.8%	301,639
Expenditure by Vote	1									
Vote 1 - Executive & Council		15,567	18,741	-	1,613	7,621	7,956	(335)	-4.2%	18,741
Vote 2 - Budget & Treasury Office		159,537	38,125	-	4,664	25,546	16,381	9,165	55.9%	38,125
Vote 3 - Corporate Support Services		15,229	14,017	-	2,017	7,686	6,164	1,522	24.7%	14,017
Vote 4 - Community Services		11,070	10,284	-	1,314	8,445	4,788	3,657	76.4%	10,284
Vote 5 - Technical Services		58,407	5,594	-	692	2,481	2,545	(64)	-2.5%	5,594
Vote 6 - Electricity Services		6,181	10,185	-	443	4,515	4,258	257	6.0%	10,185
Vote 7 - Water Services		78,307	63,213	-	3,821	21,175	31,969	(10,793)	-33.8%	59,845
Vote 8 - Development & Town Planning Services		2,500	4,155	-	336	1,495	1,954	(458)	-23.5%	4,155
Total Expenditure by Vote	2	346,797	164,313	-	14,898	78,964	76,014	2,950	3.9%	160,945
Surplus/ (Deficit) for the year	2	3,431	137,326	-	(8,473)	96,601	114,336	(17,735)	-15.5%	140,694

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

The year-to-date actual revenue reflects 92% achievement while operating expenditure is 106% above year-to-date budget.

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

NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		10,418	12,863		119	1,295	12,863	(11,568)	-90%	12,863
Property rates - penalties & collection charges					-			-		
Service charges - electricity revenue		5,259	7,038		91	325	2,933	(2,608)	-89%	7,038
Service charges - water revenue		22,823	15,200		827	2,358	6,333	(3,975)	-63%	15,200
Service charges - sanitation revenue		1,887	1,650		177	887	550	337	61%	1,650
Service charges - refuse revenue		976	920		102	512	383	129	34%	920
Service charges - other							-	-		
Rental of facilities and equipment		61	93		6	141	39	102	263%	93
Interest earned - external investments		1,585					-	-		
Interest earned - outstanding debtors		7,337	50		184	544	21	524	2513%	50
Dividends received							-	-		
Fines							-	-		
Licences and permits							-	-		
Agency services			120			-	50	(50)	-100%	120
Transfers recognised - operational		140,729	122,361		1,832	57,635	50,526	7,109	14%	122,361
Other revenue		374	1,212		234	8,927	505	8,421	1667%	1,212
Gains on disposal of PPE							-	-		
Total Revenue (excluding capital transfers and contributions)		191,449	161,508	-	3,572	72,623	74,202	(1,579)	-2%	161,508
Expenditure By Type										
Employee related costs		56,714	52,979		6,926	24,969	24,466	503	2%	52,979
Remuneration of councillors		7,818	10,015		758	3,509	4,173	(664)	-16%	10,015
Debt impairment		79,249	3,053				1,272	(1,272)	-100%	3,053
Depreciation & asset impairment		57,118	10,000				4,167	(4,167)	-100%	10,000
Finance charges		291	943		10	82	393	(311)	-79%	943
Bulk purchases		10,095	12,085		973	5,288	5,035	252	5%	12,085
Other materials							-	-		
Contracted services		-	22,585		1,038	11,843	9,411	2,432	26%	22,585
Transfers and grants		52,992	4,938			1,518	2,058	(540)	-26%	4,938
Other expenditure		82,520	44,347		5,193	27,783	19,881	7,902	40%	44,347
Loss on disposal of PPE							-	-		
Total Expenditure		346,797	160,945	-	14,898	74,992	70,856	4,136	6%	160,945
Surplus/(Deficit)										
Transfers recognised - capital		(155,347)	563		(11,327)	(2,369)	3,347	(5,715)	(0)	563
Contributions recognised - capital		158,778	140,131		2,854	102,937	113,897	(10,960)	(0)	
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,431	140,694	-	(8,473)	100,568	117,244			563
Taxation								-		
Surplus/(Deficit) after taxation		3,431	140,694	-	(8,473)	100,568	117,244			563
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,431	140,694	-	(8,473)	100,568	117,244			563
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,431	140,694	-	(8,473)	100,568	117,244			563

The year-to-date operating revenue actuals reflects an achievement of 92% of the year-to-date budget.

Current expenditure is almost 106%, above year-to-date budget projections for November 2016

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

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 3 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 4 - Community Services		24,890	17,412	–	2,616	4,546	7,255	(2,709)	-37%	17,412
Vote 5 - Technical Services		23,373	20,474	–	3,357	14,123	8,531	5,592	66%	20,474
Vote 6 - Electricity Services		–	–	–	–	–	–	–		–
Vote 7 - Water Services		30,318	90,241	–	8,234	42,220	37,597	4,622	12%	90,241
Vote 8 - Development & Town Planning Services		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	78,581	128,127	–	14,207	60,889	53,383	7,505	14%	128,127
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	40	–	–	–	40	(40)	-100%	40
Vote 2 - Budget & Treasury Office		21	150	–	–	–	150	(150)	-100%	150
Vote 3 - Corporate Support Services		575	2,520	–	–	82	1,720	(1,638)	-95%	2,520
Vote 4 - Community Services		3,501	6,330	–	–	139	2,613	(2,474)	-95%	6,330
Vote 5 - Technical Services		–	–	–	–	–	–	–		–
Vote 6 - Electricity Services		–	–	–	–	–	–	–		–
Vote 7 - Water Services		–	209	–	195	195	87	108	124%	209
Vote 8 - Development & Town Planning Services		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	4,097	9,249	–	195	416	4,609	(4,194)	-91%	9,249
Total Capital Expenditure		82,677	137,376	–	14,402	61,304	57,993	3,312	6%	137,376
Capital Expenditure - Standard Classification										
Governance and administration		595	2,720	–	–	82	1,910	(1,828)	-96%	2,720
Executive and council			40				40	(40)	-100%	40
Budget and treasury office		21	150				150	(150)	-100%	150
Corporate services		575	2,530			82	1,720	(1,638)	-95%	2,530
Community and public safety		3,501	12,091	–	–	139	5,013	(4,874)	-97%	12,091
Community and social services		3,501	5,330			139	2,196	(2,057)	-94%	5,330
Sport and recreation			5,761				2,400	(2,400)	-100%	5,761
Public safety		–	1,000				417	(417)	-100%	1,000
Housing										
Health										
Economic and environmental services		23,373	20,474	–	3,357	14,123	8,531	5,592	66%	20,474
Planning and development										
Road transport		23,373	20,474		3,357	14,123	8,531	5,592	66%	20,474
Environmental protection										
Trading services		55,208	102,101	–	11,045	46,961	42,542	4,419	10%	102,101
Electricity										
Water		30,318	90,450		8,429	42,415	37,687	4,727	13%	90,450
Waste water management		24,890	11,652		2,616	4,546	4,855	(309)	-6%	11,652
Waste management										
Other										
Total Capital Expenditure - Standard Classification	3	82,677	137,386	–	14,402	61,304	57,996	3,309	6%	137,386
Funded by:										
National Government		70,186	129,377		12,331	54,333	53,907	426	1%	129,377
Provincial Government		–								
District Municipality										
Other transfers and grants										
Transfers recognised - capital		70,186	129,377	–	12,331	54,333	53,907	426	1%	129,377
Public contributions & donations	5	8,990			1,876	6,694		6,694	#DIV/0!	
Borrowing	6									
Internally generated funds		3,501	7,999		195	277	4,089	(3,812)	-93%	7,999
Total Capital Funding		82,677	137,376	–	14,402	61,304	57,996	3,309	6%	137,376

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		21,570	9,998		13,532	9,998
Call investment deposits		–	260		32,638	260
Consumer debtors		10,556	5,155		77,316	5,155
Other debtors		1,256			60,043	
Current portion of long-term receivables		4,290				
Inventory		1,578	2,550		3,321	2,550
Total current assets		39,250	17,964	–	186,850	17,964
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1,644,360	1,644,189		14,402	1,644,189
Agricultural		–				
Biological assets						
Intangible assets		474	400			400
Other non-current assets						
Total non current assets		1,644,835	1,644,589	–	14,402	1,644,589
TOTAL ASSETS		1,684,084	1,662,553	–	201,252	1,662,553
LIABILITIES						
Current liabilities						
Bank overdraft		4,568				
Borrowing		784	784			784
Consumer deposits						
Trade and other payables		59,934	13,740		2,089	13,740
Provisions		1,771			43,936	
Total current liabilities		67,057	14,525	–	46,025	14,525
Non current liabilities						
Borrowing		(13,540)	2,124		1,938	2,124
Provisions		3,519	1,710		–	1,710
Total non current liabilities		(10,021)	3,834	–	1,938	3,834
TOTAL LIABILITIES		57,035	18,359	–	47,963	18,359
NET ASSETS	2	1,627,049	1,644,194	–	153,290	1,644,194
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,627,049	1,644,194		153,290	1,644,194
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,627,049	1,644,194	–	153,290	1,644,194

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	Budget Year 2016/17								
		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		–	12,219		121	1,328	1,328	#DIV/0!		12,219
Service charges		20,341	23,568		170	2,992	9,820	(6,828)	-70%	23,568
Other revenue		482	1,357		239	10,112	566	9,546	1688%	1,357
Government - operating		118,229	120,820		1,832	58,636	60,410	(1,774)	-3%	120,820
Government - capital		125,295	140,131		2,854	100,467	132,631	(32,163)	-24%	140,131
Interest		1,585	48		184	544	20	525	2651%	48
Dividends			–				–			–
Payments										
Suppliers and employees		(66,078)	(97,266)		(1,247)	(88,845)	(43,952)	44,892	-102%	(97,266)
Finance charges		(291)	(943)		(10)	(82)	(314)	(232)	74%	(943)
Transfers and Grants		(52,992)	(39,529)			(1,518)	(1,646)	(128)	8%	(39,529)
NET CASH FROM/(USED) OPERATING ACTIVITIES		146,571	160,405	–	4,142	83,636	157,533	73,898	47%	160,405
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE							–			
Decrease (Increase) in non-current debtors							–			
Decrease (increase) other non-current receivables							–			
Decrease (increase) in non-current investments							–			
Payments										
Capital assets		(82,677)	(149,310)		(14,402)	(61,304)	(49,770)	11,534	-23%	(149,310)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82,677)	(149,310)	–	(14,402)	(61,304)	(49,770)	11,534	-23%	(149,310)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							–			
Borrowing long term/refinancing							–			
Increase (decrease) in consumer deposits							–			
Payments										
Repayment of borrowing		(31,460)	(784)				–			(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(31,460)	(784)	–	–	–	–	–		(784)
NET INCREASE/ (DECREASE) IN CASH HELD		32,434	10,311	–	(10,260)	22,331	107,763			10,311
Cash/cash equivalents at beginning:		(15,431)	23,839			23,839	23,839			23,839
Cash/cash equivalents at month/year end:		17,003	34,150			46,170	131,602			34,150

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 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Ex change Transactions - Water	1200	4,634	4,297	1,255	926	823	713	17,564	11,408	41,620	31,435		
Trade and Other Receivables from Ex change Transactions - Electricity	1300	159	128	153	207	215	114	732	3,090	4,798	4,358		
Receivables from Non-exchange Transactions - Property Rates	1400	443	585	532	507	497	1,651	4,160	15,889	24,264	22,704		
Receivables from Exchange Transactions - Waste Water Management	1500	221	203	200	183	181	166	880	1,903	3,938	3,313		
Receivables from Exchange Transactions - Waste Management	1600	130	118	116	106	104	96	532	1,492	2,696	2,331		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	56	43	87	51	75	295	399	59,037	60,043	59,858		
Total By Income Source	2000	5,644	5,374	2,343	1,981	1,896	3,035	24,267	92,820	137,359	123,999	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	37	37	3	3	3	130	268	2,619	3,100	3,023		
Commercial	2300	753	777	766	755	773	908	3,895	18,952	27,580	25,284		
Households	2400	4,792	4,491	1,485	1,128	1,048	1,785	19,651	69,903	104,283	93,516		
Other	2500	62	69	89	95	72	211	452	1,346	2,397	2,176		
Total By Customer Group	2600	5,644	5,374	2,343	1,981	1,896	3,035	24,267	92,820	137,359	123,999	-	-

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 2016/17									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	2,089										2,089	
Total By Customer Type	1000	2,089	-	-	-	-	-	-	-	-	-	2,089	-

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	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
R thousands		Yrs/Months							
Municipality									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		267		269
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		33		34
FNB-62247117709		Call Account	Call Deposit	Call Deposit	1		114		115
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		78		79
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		250		252
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		-		-		-
NedBank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	5		867	-	872
ABSA 2076158401		Call Account	Call Deposit	Call Deposit	205		30,808	-	31,013
NedBank 7881112840/000006		Fixed Deposit	Fixed deposit		4		10,314	10,318	-
Municipality sub-total					218		42,738	10,318	32,638
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				218		42,738	10,318	32,638

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 - M05 November

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		142,694	117,928	–	473	50,491	50,491	–		117,928
Local Government Equitable Share		115,253	115,068		–	47,945	47,945	–		115,068
Water Services Operating Subsidy		22,500								
Finance Management		1,675	1,810		–	1,810	1,810			1,810
Municipal Systems Improvement		930								
EPWP Incentive		2,336	1,050		473	736	736			1,050
Other transfers/grants [insert description]								–		
Other transfers and grants [insert description]								–		
Provincial Government:		5,585	1,541	–	1,832	7,617	771	6,846	888.5%	1,541
Sport and Recreation		371	1,541		–	771	771	–		1,541
Housing		5,213			1,832	6,846		6,846	#DIV/0!	
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	148,279	119,469	–	2,305	58,108	51,262	6,846	13.4%	119,469
Capital Transfers and Grants										
National Government:		138,449	143,023	–	–	96,031	113,161	(17,130)	-15.1%	143,023
Municipal Infrastructure Grant (MIG)		63,599	57,839		–	29,773	49,273	(19,500)	-39.6%	57,839
Municipal Water Infrastructure Grant		60,000						–		
Regional Bulk Infrastructure		14,850			–	2,370		2,370	#DIV/0!	
Water Services Infrastructure Grant		–	85,184		–	63,888	63,888	–		85,184
Other capital transfers [insert description]		–						–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		9,409	–	–	2,381	4,052	–	4,052	#DIV/0!	–
South 32		–			2,381	4,052		–		
Kumba Iron Ore (Access Road)		9,409						–		
Total Capital Transfers and Grants	5	147,857	143,023	–	2,381	100,083	113,161	(13,078)	-11.6%	143,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	296,136	262,492	–	4,686	158,191	164,423	(6,232)	-3.8%	262,492

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

8.2 Supporting Table SC7 (1) – Grant expenditure.

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		142,675	117,928	-	9,688	48,787	49,112	(324)	-0.7%	117,928
Local Government Equitable Share		115,253	115,068		9,589	47,945	47,945	-		115,068
Water Services Operating Subsidy		22,500						-		
Finance Management		1,635	1,810		99	842	729	113	15.5%	1,810
Municipal Systems Improvement		951						-		
EPWP Incentive		2,336	1,050				438	(438)	-100.0%	1,050
Other transfers and grants [insert description]								-		
Provincial Government:		5,585	1,541	-	163	625	666	(41)	-6.2%	1,541
Sport and Recreation		371	1,541		163	625	666	(41)	-6.2%	1,541
Housing		5,213						-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		148,260	119,469	-	9,851	49,412	49,778	(366)	-0.7%	119,469
Capital expenditure of Transfers and Grants										
National Government:		138,380	143,023	-	12,767	54,158	59,593	(5,435)	-9.1%	143,023
Municipal Infrastructure Grant (MIG)		63,530	57,839		7,813	25,534	24,100	1,434	6.0%	57,839
Municipal Water Infrastructure Grant		60,000						-		
Regional Bulk Infrastructure		14,850						-		
Water Services Infrastructure Grant			85,184		4,954	28,624	35,493	(6,869)	-19.4%	85,184
Other capital transfers [insert description]		-						-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		9,409	-	-	1,876	7,168	-	7,168	#DIV/0!	-
South 32		-			1,876	7,168		7,168	#DIV/0!	
Kumba Iron Ore (Access Road)		9,409						-		
Total capital expenditure of Transfers and Grants		147,788	143,023	-	14,642	61,326	59,593	1,733	2.9%	143,023
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		296,048	262,492	-	24,493	110,738	109,371	1,367	1.3%	262,492

Section 9 – Expenditure on councillors and board members allowances and employee benefits

9.1 Supporting Table SC8

NC451 Joe Morolong - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,068	6,114		433	2,164	2,547	(383)	-15%	6,114
Pension and UIF Contributions		668	917		76	256	382	(126)	-33%	917
Medical Aid Contributions								-		
Motor Vehicle Allowance		2,298	2,274		190	883	758	124	16%	2,274
Cellphone Allowance		785	710		59	206	296	(90)	-30%	710
Housing Allowances								-		
Other benefits and allowances				-				-		
Sub Total - Councillors		7,819	10,015	-	758	3,509	3,983	(474)	-12%	10,015
% increase	4		28.1%							28.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		1,512	2,945		301	1,489	1,133	356	31%	2,945
Pension and UIF Contributions		-	524		43	216	219	(3)	-1%	524
Medical Aid Contributions		-	150		12	61	62	(2)	-3%	150
Overtime			-					-		
Performance Bonus		51	-					-		
Motor Vehicle Allowance		1,207	1,655		111	1,568	690	878	127%	1,655
Cellphone Allowance		14	97		8	42	41	1	2%	97
Housing Allowances		154	518		82	370	216	154	72%	518
Other benefits and allowances		0	0		0	0	0	0	1050%	0
Payments in lieu of leave			-					-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		2,939	5,889	-	558	3,745	2,359	1,386	59%	5,889
% increase	4		100.4%							100.4%
Other Municipal Staff										
Basic Salaries and Wages		25,360	28,896		2,464	11,894	11,114	780	7%	28,896
Pension and UIF Contributions		4,714	5,481		425	2,169	2,284	(115)	-5%	5,481
Medical Aid Contributions		3,178	2,473		248	1,328	1,030	297	29%	2,473
Overtime		1,618	1,163		156	629	485	144	30%	1,163
Performance Bonus		2,002	2,392		2,256	2,290	2,392	(102)	-4%	2,392
Motor Vehicle Allowance		5,864	2,700		586	2,682	1,125	1,557	138%	2,700
Cellphone Allowance		484	1,105		39	188	460	(273)	-59%	1,105
Housing Allowances		2,233	2,465		151	813	1,027	(214)	-21%	2,465
Other benefits and allowances		503	416		43	188	49	139	287%	416
Payments in lieu of leave				-				-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		45,956	47,090	-	6,368	22,180	19,965	2,215	11%	47,090
% increase	4		2.5%							2.5%
Total Parent Municipality		56,714	62,993	-	7,684	29,434	26,308	3,126	12%	62,993

Unpaid salary, allowances & benefits in arrears:			11.1%							11.1%
Board Members of Entities										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		56,714	62,993	-	7,684	29,434	26,308	3,126	12%	62,993
% increase	4		11.1%							11.1%
TOTAL MANAGERS AND STAFF		48,895	52,979	-	6,926	25,925	22,324	3,601	16%	52,979

Section 10 – Actual and Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NC451 Joe Morolong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2016/17												2016/17 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 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1															
Cash Receipts By Source																
Property rates		73	143	894	97	121							10,891	12,219		
Property rates - penalties & collection charges		-	-	-	-	-							-	-		
Service charges - electricity revenue		77	57	105	53	54							6,342	6,687		
Service charges - water revenue		51	42	1,700	45	90							12,513	14,440		
Service charges - sanitation revenue		1	3	423	9	13							1,118	1,568		
Service charges - refuse		4	6	254	3	13							594	874		
Service charges - other		-	-	-	-	-							-	-		
Rental of facilities and equipment		83	9	34	8	6							(52)	88		
Interest earned - external investments		43	138	104	75	184							(544)	-		
Interest earned - outstanding debtors		-	-	-	-	-							48	48		
Dividends received		-	-	-	-	-							-	-		
Fines		-	-	-	-	-							-	-		
Licences and permits		-	-	-	-	-							-	-		
Agency services		-	-	-	-	-							114	114		
Transfer receipts - operating		51,794	2,073	353	1,583	1,832							63,185	120,820		
Other revenue		5,159	2,840	451	287	234							(7,817)	1,155		
Cash Receipts by Source		57,287	5,311	4,319	2,159	2,545	-	-	-	-	-	-	86,392	158,012	-	-
Other Cash Flows by Source																
Transfer receipts - capital		30,775	21,296	2,370	45,642	2,854							37,194	140,131		
Contributions & Contributed assets		-	-	-	-	-							-	-		
Proceeds on disposal of PPE		-	-	-	-	-							-	-		
Short term loans		-	-	-	-	-							-	-		
Borrowing long term/refinancing		-	-	-	-	-							-	-		
Increase in consumer deposits		-	-	-	-	-							-	-		
Receipt of non-current debtors		-	-	-	-	-							-	-		
Receipt of non-current receivables		-	-	-	-	-							-	-		
Change in non-current investments		-	-	-	-	-							-	-		
Total Cash Receipts by Source		88,061	26,607	6,689	47,801	5,399	-	-	-	-	-	-	123,586	298,143	-	-
Cash Payments by Type																
Employee related costs		4,688	4,447	4,439	4,468	6,926							28,406	53,375		
Remuneration of councillors		713	640	640	758	758							5,712	9,221		
Interest paid		14	21	10	27	10							861	943		
Bulk purchases - Electricity		646	737	874	559	443							3,162	6,422		
Bulk purchases - Water & Sewer		665	395	437		530							3,635	5,663		
Other materials		-	-	-	-	-							-	-		
Contracted services		2,090	1,990	2,282	3,585	1,038							11,602	22,585		
Grants and subsidies paid - other municipalities		293	583	599	44								3,420	4,938		
Grants and subsidies paid - other		-	-	-	-	-							34,590	34,590		
General expenses		36,516	4,603	9,058	28,093	(10,741)	-	-	-	-	-	-	(67,528)	-		
Cash Payments by Type		45,625	13,415	18,339	37,534	(1,036)	-	-	-	-	-	-	23,861	137,738	-	-
Other Cash Flows/Payments by Type																
Capital assets		13,827	8,149	10,958	13,969	14,402							88,005	149,310		
Repayment of borrowing		-	-	-	-	-							784	784		
Other Cash Flows/Payments		10,000	20,000		(10,000)	(10,318)							(9,682)	-		
Total Cash Payments by Type		69,452	41,564	29,297	41,503	3,048	-	-	-	-	-	-	102,969	287,833	-	-
NET INCREASE/(DECREASE) IN CASH HELD		18,610	(14,957)	(22,608)	6,298	2,351	-	-	-	-	-	-	20,618	10,311	-	-
Cash/cash equivalents at the month/year beginning:		23,839	42,448	27,491	4,883	11,181	13,532	13,532	13,532	13,532	13,532	13,532	13,532	23,839	34,150	34,150
Cash/cash equivalents at the month/year end:		42,448	27,491	4,883	11,181	13,532	13,532	13,532	13,532	13,532	13,532	13,532	34,150	34,150	34,150	34,150

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	7,149	11,217		13,827	13,827	11,217	(2,609)	-23.3%	10%
August	8,859	11,217		8,149	21,975	22,434	459	2.0%	16%
September	6,066	12,244		10,958	32,933	34,678	1,745	5.0%	24%
October	10,084	11,217		13,969	46,902	45,895	(1,007)	-2.2%	34%
November	10,172	11,217		14,402	61,304	57,112	(4,192)	-7.3%	45%
December	9,744	11,217				68,330	-		
January	6,541	11,217				79,547	-		
February	9,236	11,217				90,764	-		
March	10,772	12,054				102,818	-		
April	8,527	11,217				114,035	-		
May	7,722	11,217				125,252	-		
June	6,853	12,074				137,326	-		
Total Capital expenditure	101,725	137,326	-	61,304					

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

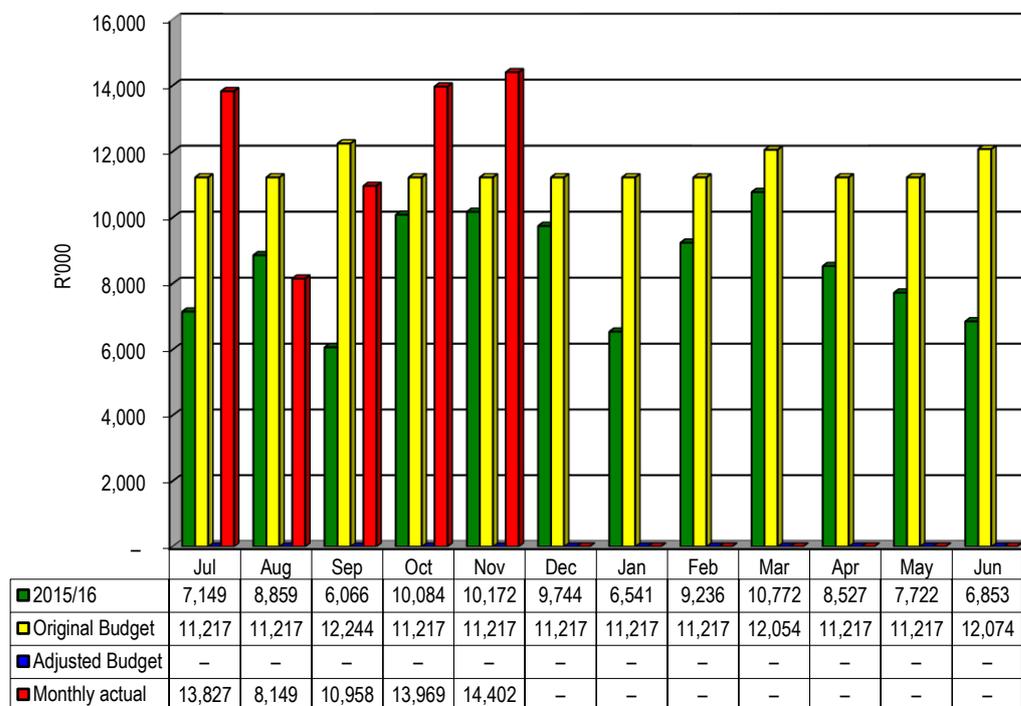
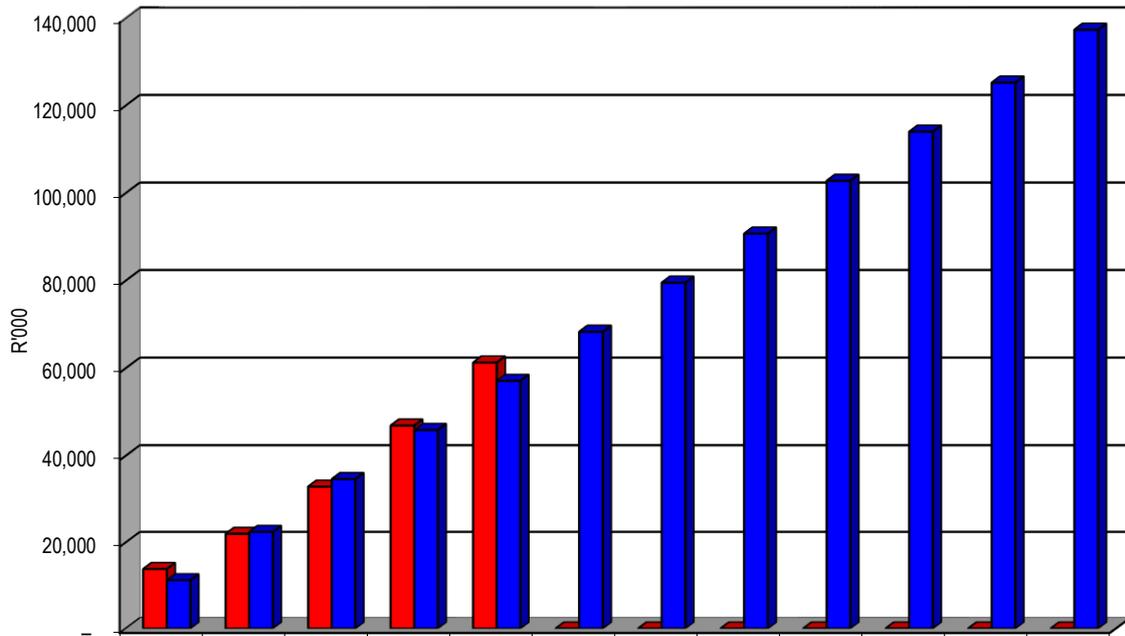


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	13,827	21,975	32,933	46,902	61,304	-	-	-	-	-	-	-
■ YearTD budget	11,217	22,434	34,678	45,895	57,112	68,330	79,547	90,764	102,818	114,035	125,252	137,326

11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

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

Description	Ref	Budget Year 2016/17								
		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		125,896	122,575	-	14,402	61,084	43,536	(17,548)	-40.3%	122,575
Infrastructure - Road transport		17,716	20,474	-	3,357	14,123	8,531	(5,592)	-65.5%	20,474
Roads, Pavements & Bridges		17,716	20,474	-	3,357	14,123	8,531	(5,592)	-65.5%	20,474
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		86,550	90,450	-	8,429	42,415	30,150	(12,265)	-40.7%	90,450
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		86,550	90,450	-	8,429	42,415	30,150	(12,265)	-40.7%	90,450
Infrastructure - Sanitation		21,630	11,652	-	2,616	4,546	4,855	309	6.4%	11,652
Reticulation		21,630	11,652	-	2,616	4,546	4,855	309	6.4%	11,652
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		5,873	10,831	-	-	-	4,838	4,838	100.0%	10,831
Parks & gardens		-	20	-	-	-	-	-	-	20
Sportsfields & stadia		-	5,761	-	-	-	2,400	2,400	100.0%	5,761
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		3,537	4,000	-	-	-	2,000	2,000	100.0%	4,000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		2,336	1,050	-	-	-	438	438	100.0%	1,050
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1,415	3,520	-	-	221	-	(221)	#DIV/0!	3,520
General vehicles		-	200	-	-	-	-	-	-	200
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	80	-	-	-	-	-	-	80
Computers - hardware/equipment		385	440	-	-	221	-	(221)	#DIV/0!	440
Furniture and other office equipment		40	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		990	2,800	-	-	-	-	-	-	2,800
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		318	400	-	-	-	-	-	-	400
Computers - software & programming		318	400	-	-	-	-	-	-	400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	133,502	137,326	-	14,402	61,304	48,373	(12,931)	-26.7%	137,326
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11.2.2 Supporting Table SC13c

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

Description	Ref	Budget Year 2016/17								
		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		17,893	15,705	-	281	1,434	6,544	5,110	78.1%	15,705
Infrastructure - Road transport		-	126	-	-	-	53	53	100.0%	126
Roads, Pavements & Bridges			126				53	53	100.0%	126
Storm water										
Infrastructure - Electricity		189	630	-	-	30	263	233	88.6%	630
Generation										
Transmission & Reticulation		189	630	-	-	30	263	233	88.6%	630
Street Lighting										
Infrastructure - Water		17,575	14,804	-	281	1,404	6,168	4,764	77.2%	14,804
Dams & Reservoirs										
Water purification		651	450	-	-	26	188	161	86.0%	450
Reticulation		16,924	14,354	-	281	1,378	5,981	4,603	77.0%	14,354
Infrastructure - Sanitation		129	145	-	-	-	60	60	100.0%	145
Reticulation		129	145	-	-	-	60	60	100.0%	145
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management										
Transportation										
Gas										
Other										
Community		1	21	-	-	0	27	26	99.8%	21
Parks & gardens										
Sportsfields & stadia		1	21	-	-	-	27	27	100.0%	21
Swimming pools										
Community halls					-	0		(0)	#DIV/0!	
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		757	503	-	34	200	209	9	4.4%	503
General vehicles		102	173	-	9	45	72	27	37.9%	173
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment										
Computers - hardware/equipment		184	80	-	1	89	33	(55)	-166.1%	80
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		471	250	-	24	67	104	37	35.8%	250
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming										
Other										
Total Repairs and Maintenance Expenditure		18,651	16,229	-	315	1,634	6,780	5,146	75.9%	16,229
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse										
Fire										
Conservancy										
Ambulances										

Section 12 – Parent municipality financial performance

12.1 Supporting Table SC10

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

Section 13 – Municipal entity summary

13.1 Supporting Table SC11

Not applicable.

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

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

Not applicable.

Section 15 – Other supporting documentation

15.1 Other information

None.

Section 16: Municipal Manager's Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

QUALITY CERTIFICATE

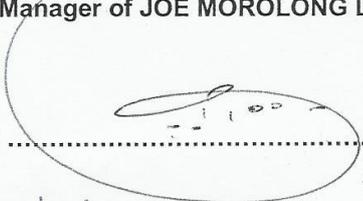
I, Tshepo Macdonald Bloom, Municipal Manager of Joe Morolong Local Municipality, hereby certify that-
(mark as appropriate)

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

for the month of November 2016 of 2016/17 FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo Bloom

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 14/12/2016