

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

APRIL: 2014/15 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 2014/15 Budget of Joe Morolong Local Municipality for the period ending 30th April 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	REVISED BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS REVISED BUDGET %
TOTAL REVENUE	252 910	249 567	265 428	106.36%	104.95%
TOTAL OPERATING EXPENDITURE	114 065	89 197	96 835	108.56%	84.89%
TOTAL CAPITAL EXPENDITURE	138 845	120 813	107 369	88.87%	77.33%
SURPLUS/(DEFICIT)	-	39 557	61 224		

➤ Revenue

The revenue performance in terms of year-to-date actuals is 106%, but when we exclude grants and focus on the municipality's own revenue only the performance is 142%, a 4.5% increase as compared to the previous month. The reason is as result of actual rates levy that was done in January was more than the revised budgeted rates revenue, which was adopted by council on the 29th January.

➤ **Operating Expenditure**

Current expenditure is almost at 108% of the year-to-date budget, and only other expenditure, contracted service and transfers and grants paid 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 89% or R 13.4 million below the year-to-date budget, the expenditure under water are underspending on their budget. The slow spending is as result the delay in the appointment due to procurement procedures.

Financial Problems or Risk Facing the Municipality

Currently there are no financial problems affecting the municipality.

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

Other relevant information

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

Section 2: Resolutions

IN-YEAR REPORTS 2014/2015- April

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for April 2015.

Section 3: Executive Summary

3.1 Introduction

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

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The annual billing for rates and fixed service charges took place in April and are reflected in this report. Year-to-date electricity is 21% less than the target. Year-to-date revenue 8%, R 10.7 million above year-to-date budgeted projections for April 2015.

Operating expenditure by type

Current expenditure is almost at 108% of the year-to-date budget, and other expenditure, contracted service and transfers and grants paid indicated over expenditure of 5% for April 2015.

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 107.4 million or 89% of year-to-date budget which is 11% below the year-to-date target for April 2015.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The municipality started this month with a positive cash & cash equivalents balance of R 58.3 million and it decreased by R 15.4 million during April resulting in a closing balance of R 42.8 million (R 34.3 million cash and R 8.5 million investments).

Refer to section 4 – Supporting Table SC5 & SC9 on Section 7 for more detail on the cash position

Material Variance from SDBIP

No Comments for April 2015.

Remedial or Corrective Steps

Remedial or corrective Steps are to be included in the adjustment Budget

3.3 Conclusion

Performance of revenue by source compared to budget is okay. Operating expenditure currently reflects a variance of 8% above YTD budget while capital expenditure is 11% below YTD budget.

Section 4: In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC451 Joe Morolong - Table C1 Monthly Budget Statement Summary - M10 April

Description	2013/14	Budget Year 2014/15							
	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	3 371	9 651	6 303	–	10 489	6 303	4 186	66%	6 303
Service charges	12 505	16 093	15 025	900	15 250	11 795	3 454	29%	15 025
Investment revenue	260	–	92	27	377	77	301	392%	92
Transfers recognised - operational	74 257	111 580	113 634	–	116 181	113 634	2 547	2%	118 313
Other own revenue	4 849	839	1 460	267	1 598	1 361	237	17%	1 460
Total Revenue (excluding capital transfers and contributions)	95 241	138 163	136 514	1 194	143 895	133 171	10 725	8%	141 193
Employee costs	37 025	45 227	44 715	3 755	38 551	37 589	962	3%	44 715
Remuneration of Councillors	7 504	8 226	8 247	716	6 861	6 871	(9)	-0%	8 247
Depreciation & asset impairment	24 326	9 826	7 717	–	–	–	–	–	7 717
Finance charges	232	884	899	11	510	494	16	3%	899
Materials and bulk purchases	11 018	11 169	9 469	1 399	6 874	7 729	(855)	-11%	9 469
Transfers and grants	13 705	2 021	2 471	270	2 230	2 117	113	5%	2 471
Other expenditure	63 858	31 921	40 548	4 971	41 809	34 398	7 411	22%	45 227
Total Expenditure	157 668	109 273	114 065	11 122	96 835	89 197	7 638	9%	118 744
Surplus/(Deficit)	(62 426)	28 890	22 448	(9 927)	47 060	43 974	3 087	7%	22 448
Transfers recognised - capital	127 472	104 205	116 396	–	121 533	116 396	5 137	4%	119 033
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	65 046	133 095	138 845	(9 927)	168 593	160 370	8 223	5%	141 481
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	65 046	133 095	138 845	(9 927)	168 593	160 370	8 223	5%	141 481
Capital expenditure & funds sources									
Capital expenditure	107 847	133 095	138 845	7 962	107 369	120 789	(13 420)	-11%	141 946
Capital transfers recognised	103 938	104 205	108 236	6 789	88 360	100 024	(11 664)	-12%	109 771
Public contributions & donations	–	–	8 160	–	9 437	8 160	1 277	16%	9 726
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 909	28 890	22 448	1 173	9 572	12 606	(3 034)	-24%	22 448
Total sources of capital funds	107 847	133 095	138 845	7 962	107 369	120 789	(13 420)	-11%	141 946
Financial position									
Total current assets	47 757	9 458	25 576		178 242				25 576
Total non current assets	1 159 368	1 017 648	1 168 019		1 519 445				1 168 019
Total current liabilities	52 311	11 190	13 606		37 689				13 606
Total non current liabilities	4 194	4 387	3 851		2 871				3 851
Community wealth/Equity	1 150 620	1 011 529	1 176 138		1 657 127				1 176 138
Cash flows									
Net cash from (used) operating	149 643	136 892	150 879	(7 516)	163 112	160 633	(2 479)	-2%	150 879
Net cash from (used) investing	(131 146)	(133 073)	(138 845)	(7 962)	(122 989)	(128 789)	(5 800)	5%	(138 845)
Net cash from (used) financing	(1 225)	(784)	(784)	–	(392)	(392)	–	–	(784)
Cash/cash equivalents at the month/year end	14 703	6 048	14 349	–	42 829	34 551	(8 279)	-24%	14 349
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	2 469	6 052	2 839	5 493	1 251	971	6 629	110 168	135 871
Creditors Age Analysis									
Total Creditors	10	–	1	–	–	–	–	–	11

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) - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		82 034	105 857	103 212	271	108 404	103 168	5 236	5%	103 212
Executive and council		4 581	5 317	5 446	–	5 446	5 446	–	–	5 446
Budget and treasury office		77 307	100 285	97 460	264	102 648	97 453	5 195	5%	97 460
Corporate services		146	256	306	7	310	269	41	15%	306
<i>Community and public safety</i>		608	2 966	5 021	3	9 692	5 016	4 675	93%	9 700
Community and social services		608	2 966	2 966	3	2 958	2 962	(4)	0%	2 966
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	2 054	–	6 733	2 054	4 679	228%	6 733
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		66 204	57 235	65 394	1	66 374	65 318	1 056	2%	66 543
Planning and development		66 204	57 235	57 235	1	57 066	57 158	(92)	0%	57 235
Road transport		–	–	8 160	–	9 308	8 160	1 148	14%	9 308
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		73 868	76 310	79 283	919	80 959	76 065	4 894	6%	80 771
Electricity		4 914	7 249	5 855	376	3 307	4 197	(890)	-21%	5 855
Water		66 677	66 636	71 004	305	75 678	69 906	5 772	8%	72 492
Waste water management		1 439	1 510	1 510	153	1 214	1 212	2	0%	1 510
Waste management		838	915	915	85	759	750	10	1%	915
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	222 714	242 368	252 910	1 194	265 428	249 567	15 861	6%	260 226
Expenditure - Standard										
<i>Governance and administration</i>		80 554	54 818	57 678	3 523	45 388	42 258	3 130	7%	57 678
Executive and council		17 185	16 106	16 672	1 167	14 103	14 075	29	0%	16 672
Budget and treasury office		41 299	27 019	29 746	1 585	21 104	18 504	2 600	14%	29 746
Corporate services		22 070	11 693	11 259	771	10 181	9 679	502	5%	11 259
<i>Community and public safety</i>		10 276	10 528	12 643	3 730	16 755	10 827	5 928	55%	17 322
Community and social services		5 643	10 528	10 588	879	9 701	8 773	928	11%	10 588
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		4 634	–	2 054	2 852	7 054	2 054	5 000	243%	6 733
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		13 759	8 011	7 962	657	6 938	6 723	215	3%	7 962
Planning and development		13 759	8 011	7 962	657	6 938	6 723	215	3%	7 962
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		53 079	35 916	35 782	3 211	27 754	29 389	(1 635)	-6%	35 782
Electricity		7 002	6 688	5 268	822	4 164	4 200	(35)	-1%	5 268
Water		46 077	29 228	30 514	2 389	23 589	25 189	(1 600)	-6%	30 514
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	157 668	109 273	114 065	11 122	96 835	89 197	7 638	9%	118 744
Surplus/ (Deficit) for the year		65 046	133 095	138 845	(9 927)	168 593	160 370	8 223	5%	141 481

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) - M10 April

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	4 581	5 317	5 446	-	5 446	5 446	-		5 446
Vote 2 - Budget & Treasury Office		77 307	100 285	97 460	264	102 648	97 453	5 195	5.3%	97 460
Vote 3 - Corporate Support Service		146	256	306	7	310	269	41	15.3%	306
Vote 4 - Community Service		2 884	5 391	7 445	241	11 665	6 978	4 687	67.2%	12 124
Vote 5 - Technical Services		63 708	57 211	65 370	1	66 374	65 294	1 080	1.7%	66 519
Vote 6 - Electricity Services		4 914	7 249	5 855	376	3 307	4 197	(890)	-21.2%	5 855
Vote 7 - Water Services		66 677	66 636	71 004	305	75 678	69 906	5 772	8.3%	72 492
Vote 8 - Development & Town Planning Services		2 496	24	24	-	-	24	(24)	-100.0%	24
Total Revenue by Vote	2	222 714	242 368	252 910	1 194	265 428	249 567	15 861	6.4%	260 226
Expenditure by Vote										
Vote 1 - Executive & Council	1	17 185	16 106	16 672	1 167	14 103	14 075	29	0.2%	16 672
Vote 2 - Budget & Treasury Office		41 299	27 019	29 746	1 585	21 104	18 504	2 600	14.0%	29 746
Vote 3 - Corporate Support Service		22 070	11 693	11 259	771	10 181	9 679	502	5.2%	11 259
Vote 4 - Community Service		10 276	10 528	12 643	3 730	16 755	10 827	5 928	54.8%	17 322
Vote 5 - Technical Services		3 847	5 833	5 936	392	5 140	5 026	114	2.3%	5 936
Vote 6 - Electricity Services		7 002	6 688	5 268	822	4 164	4 200	(35)	-0.8%	5 268
Vote 7 - Water Services		46 077	29 228	30 514	2 389	23 589	25 189	(1 600)	-6.4%	30 514
Vote 8 - Development & Town Planning Services		9 912	2 178	2 026	265	1 798	1 697	101	6.0%	2 026
Total Expenditure by Vote	2	157 668	109 273	114 065	11 122	96 835	89 197	7 638	8.6%	118 744
Surplus/ (Deficit) for the year	2	65 046	133 095	138 845	(9 927)	168 593	160 370	8 223	5.1%	141 481

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 106% achievement while operating expenditure is 8.6% 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) - M10 April

Description	2013/14	Budget Year 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	3 371	9 651	6 303	–	10 489	6 303	4 186	66%	6 303
Property rates - penalties & collection charges			–		–	–	–		–
Service charges - electricity revenue	4 914	7 249	5 855	376	3 307	4 197	(890)	-21%	5 855
Service charges - water revenue	5 315	6 419	6 746	287	9 969	5 637	4 332	77%	6 746
Service charges - sanitation revenue	1 439	1 510	1 510	153	1 214	1 212	2	0%	1 510
Service charges - refuse revenue	838	915	915	85	759	750	10	1%	915
Service charges - other			–	–	–	–	–		–
Rental of facilities and equipment	100	95	95	7	60	79	(19)	-24%	95
Interest earned - external investments	260		92	27	377	77	301	392%	92
Interest earned - outstanding debtors	3 727	50	352	181	484	336	148	44%	352
Dividends received			–	–	–	–	–		–
Fines			–	–	–	–	–		–
Licences and permits			–	–	–	–	–		–
Agency services			–	–	–	–	–		–
Transfers recognised - operational	74 257	111 580	113 634	–	116 181	113 634	2 547	2%	118 313
Other revenue	1 022	694	1 012	78	1 054	946	107	11%	1 012
Gains on disposal of PPE			–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	95 241	138 163	136 514	1 194	143 895	133 171	10 725	8%	141 193
Expenditure By Type									
Employee related costs	37 025	45 227	44 715	3 755	38 551	37 589	962	3%	44 715
Remuneration of councillors	7 504	8 226	8 247	716	6 861	6 871	(9)	0%	8 247
Debt impairment	2 336	1 213	1 213	–	–	–	–		1 213
Depreciation & asset impairment	24 326	9 826	7 717	–	–	–	–		7 717
Finance charges	232	884	899	11	510	494	16	3%	899
Bulk purchases	11 018	11 169	9 469	1 399	6 874	7 729	(855)	-11%	9 469
Other materials	–	–	–	–	–	–	–		–
Contracted services	168	4 636	8 700	631	9 793	8 483	1 310	15%	8 700
Transfers and grants	13 705	2 021	2 471	270	2 230	2 117	113	5%	2 471
Other expenditure	61 354	26 071	30 635	4 340	32 016	25 915	6 101	24%	35 314
Loss on disposal of PPE			–	–	–	–	–		–
Total Expenditure	157 668	109 273	114 065	11 122	96 835	89 197	7 638	9%	118 744
Surplus/(Deficit)	(62 426)	28 890	22 448	(9 927)	47 060	43 974	3 087	0	22 448
Transfers recognised - capital	127 472	104 205	116 396	–	121 533	116 396	5 137	0	119 033
Contributions recognised - capital			–		–	–	–		–
Contributed assets			–		–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	65 046	133 095	138 845	(9 927)	168 593	160 370			141 481
Taxation			–		–	–	–		–
Surplus/(Deficit) after taxation	65 046	133 095	138 845	(9 927)	168 593	160 370			141 481
Attributable to minorities			–		–	–	–		–
Surplus/(Deficit) attributable to municipality	65 046	133 095	138 845	(9 927)	168 593	160 370			141 481
Share of surplus/ (deficit) of associate			–		–	–	–		–
Surplus/ (Deficit) for the year	65 046	133 095	138 845	(9 927)	168 593	160 370			141 481

The year-to-date operating revenue actuals reflects an achievement of 106% of the year-to-date budget, 6% above the target.

Current expenditure is almost 9%, above year-to-date budget projections for April 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) - M10 April

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury Office	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Support Service	-	-	-	-	-	-	-	-	-
Vote 4 - Community Service	12 492	23 559	19 247	-	19 401	19 247	154	1%	19 247
Vote 5 - Technical Services	16 297	16 788	20 099	-	20 386	20 099	287	1%	20 099
Vote 6 - Electricity Services	-	-	-	-	-	-	-	-	-
Vote 7 - Water Services	19 242	13 859	14 859	184	15 713	14 859	854	6%	14 859
Vote 8 - Development & Town Planning Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	48 030	54 205	54 205	184	55 500	54 205	1 294	2%	54 205
Single Year expenditure appropriation									
Vote 1 - Executive & Council	842	622	600	-	-	600	(600)	-100%	600
Vote 2 - Budget & Treasury Office	455	231	20	7	17	20	(3)	-16%	20
Vote 3 - Corporate Support Service	327	1 105	872	83	511	469	41	9%	872
Vote 4 - Community Service	2 125	12 533	10 556	1 083	7 625	9 056	(1 431)	-16%	10 556
Vote 5 - Technical Services	9 075	2 900	8 560	-	9 773	8 536	1 237	14%	10 173
Vote 6 - Electricity Services	-	-	-	-	-	-	-	-	-
Vote 7 - Water Services	46 895	61 500	64 031	6 605	33 945	47 903	(13 958)	-29%	65 520
Vote 8 - Development & Town Planning Services	99	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	59 818	78 890	84 640	7 778	51 870	66 584	(14 714)	-22%	87 741
Total Capital Expenditure	107 847	133 095	138 845	7 962	107 369	120 789	(13 420)	-11%	141 946
Capital Expenditure - Standard Classification									
Governance and administration	1 624	1 958	1 492	90	527	1 089	(562)	-52%	1 492
Executive and council	842	622	600	-	-	600	(600)	-100%	600
Budget and treasury office	455	231	20	7	17	20	(3)	-16%	20
Corporate services	327	1 105	872	83	511	469	41	9%	872
Community and public safety	2 125	21 092	10 556	1 083	7 625	9 056	(1 431)	-16%	10 556
Community and social services	2 125	12 533	10 556	1 083	7 625	9 056	(1 431)	-16%	10 556
Sport and recreation	-	8 559	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	25 470	19 688	28 659	-	31 307	28 659	2 648	9%	30 225
Planning and development	160	2 900	400	-	-	400	(400)	-100%	400
Road transport	25 310	16 788	28 259	-	31 307	28 259	3 048	11%	29 825
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	78 628	90 359	98 137	6 789	67 910	82 009	(14 099)	-17%	98 137
Electricity	-	-	-	-	-	-	-	-	-
Water	66 137	75 359	78 890	6 789	48 509	62 762	(14 253)	-23%	78 890
Waste water management	12 492	15 000	19 247	-	19 401	19 247	154	1%	19 247
Waste management	-	-	-	-	-	-	-	-	-
Other									
Total Capital Expenditure - Standard Classification	107 847	133 095	138 845	7 962	107 369	120 813	(13 444)	-11%	140 411
Funded by:									
National Government	94 925	104 205	108 236	6 789	88 360	100 024	(11 664)	-12%	109 771
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	9 013	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 938	104 205	108 236	6 789	88 360	100 024	(11 664)	-12%	109 771
Public contributions & donations			8 160	-	9 437	8 160	1 277	16%	9 726
Borrowing			-	-	-	-	-	-	-
Internally generated funds	3 909	28 890	22 448	1 173	9 572	12 606	(3 034)	-24%	22 448
Total Capital Funding	107 847	133 095	138 845	7 962	107 369	120 789	(13 420)	-11%	141 946

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 099	3 013	14 349	34 308	14 349
Call investment deposits		17 475	218	5 000	8 521	5 000
Consumer debtors		23 976	4 727	4 727	36 608	4 727
Other debtors		1 245			97 264	
Current portion of long-term receivables						
Inventory		1 962	1 500	1 500	1 541	1 500
Total current assets		47 757	9 458	25 576	178 242	25 576
Non current assets						
Long-term receivables						
Investments						
Investment property			3 085	-	-	-
Investments in Associate						
Property, plant and equipment		1 159 054	1 014 183	1 167 639	1 519 445	1 167 639
Agricultural						
Biological assets						
Intangible assets		314	380	380	-	380
Other non-current assets						
Total non current assets		1 159 368	1 017 648	1 168 019	1 519 445	1 168 019
TOTAL ASSETS		1 207 125	1 027 106	1 193 595	1 697 687	1 193 595
LIABILITIES						
Current liabilities						
Bank overdraft		5 871				
Borrowing		627	784	784	392	784
Consumer deposits						
Trade and other payables		45 120	9 760	12 177	36 083	12 177
Provisions		693	645	645	1 214	645
Total current liabilities		52 311	11 190	13 606	37 689	13 606
Non current liabilities						
Borrowing		2 310	2 836	2 300	2 871	2 300
Provisions		1 884	1 551	1 551	-	1 551
Total non current liabilities		4 194	4 387	3 851	2 871	3 851
TOTAL LIABILITIES		56 505	15 577	17 457	40 559	17 457
NET ASSETS	2	1 150 620	1 011 529	1 176 138	1 657 127	1 176 138
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 150 620	1 011 529	1 176 138	1 657 127	1 176 138
Reserves		-				
TOTAL COMMUNITY WEALTH/EQUITY	2	1 150 620	1 011 529	1 176 138	1 657 127	1 176 138

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	52 184	25 103	31 650	644	27 889	27 055	834	3%	31 650
Government - operating	74 257	111 580	110 781	-	110 856	110 781	75	0%	110 781
Government - capital	127 487	104 205	119 249	-	126 432	119 249	7 183	6%	119 249
Interest	260	40	269	27	136	231	(95)	-41%	269
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(104 313)	(103 935)	(108 935)	(7 906)	(99 854)	(94 635)	5 219	-6%	(108 935)
Finance charges	(232)	(100)	(115)	(11)	(117)	(101)	16	-16%	(115)
Transfers and Grants	-	-	(2 021)	(270)	(2 230)	(1 947)	284	-15%	(2 021)
NET CASH FROM/(USED) OPERATING ACTIVITIES	149 643	136 892	150 879	(7 516)	163 112	160 633	(2 479)	-2%	150 879
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	(131 146)	(133 073)	(138 845)	(7 962)	(122 989)	(128 789)	(5 800)	5%	(138 845)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(131 146)	(133 073)	(138 845)	(7 962)	(122 989)	(128 789)	(5 800)	5%	(138 845)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(1 225)	(784)	(784)	-	(392)	(392)	-	-	(784)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 225)	(784)	(784)	-	(392)	(392)	-	-	(784)
NET INCREASE/(DECREASE) IN CASH HELD	17 272	3 035	11 250	(15 478)	39 730	31 451			11 250
Cash/cash equivalents at beginning:	(2 568)	3 013	3 099		3 099	3 099			3 099
Cash/cash equivalents at month/year end:	14 703	6 048	14 349		42 829	34 551			14 349

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 - M10 April

Description	NT Code	Budget Year 2014/15									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			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	846	1 873	1 248	3 420	768	364	2 354	7 105	17 978	14 011		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	118	102	161	164	157	124	634	2 285	3 744	3 364		
Receivables from Non-exchange Transactions - Property Rates	1400	1 243	1 195	1 181	1 710	109	259	1 486	5 794	12 977	9 358		
Receivables from Exchange Transactions - Waste Water Management	1500	161	155	156	113	116	123	586	829	2 238	1 767		
Receivables from Exchange Transactions - Waste Management	1600	96	93	93	86	79	79	395	749	1 671	1 389		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	6	2 635	0	0	21	21	1 174	93 407	97 264	94 623		
Total By Income Source	2000	2 469	6 052	2 839	5 493	1 251	971	6 629	110 168	135 871	124 511	-	-
2013/14 - totals only		4164447	1795121	948469	990596	662408	4810813	13807547	96377125	123 557	116 648		
Debtors Age Analysis By Customer Group													
Organs of State	2200	65	37	38	5	1	8	55	14	223	83		
Commercial	2300	798	661	790	976	505	529	2 780	7 658	14 698	12 449		
Households	2400	1 446	5 202	1 832	4 344	723	422	3 688	102 169	119 826	111 345		
Other	2500	160	152	179	168	23	11	106	326	1 125	634		
Total By Customer Group	2600	2 469	6 052	2 839	5 493	1 251	971	6 629	110 168	135 871	124 511	-	-

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	-	-	1							1	16
Auditor General	0800	-	-								-	-
Other	0900	10	-	-	-						10	1
Total By Customer Type	1000	10	-	1	-	-	-	-	-	-	11	16

Section 7 – Investment portfolio analysis

Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		243	-	244
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		-		31	-	31
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		72	-	72
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		229	-	230
FNB-74487006569		Notice	Notice Account	Notice	35		7 876	-	7 911
FNB-62247117709					0		29	-	29
Nedbank-37881112840		Fixed deposit	Fixed deposit	Fixed deposit	-		-	-	-
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5	-	5
Municipality sub-total					38		8 484	-	8 521
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				38		8 484	-	8 521

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 - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		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:		82 667	107 758	107 758	–	107 758	107 758	–		107 758
Local Government Equitable Share		71 227	93 255	93 255	–	93 255	93 255	–		93 255
Water Services Operating Subsidy		8 000	10 000	10 000	–	10 000	10 000	–		10 000
Finance Management		1 550	1 600	1 600	–	1 600	1 600	–		1 600
Municipal Systems Improvement		890	934	934	–	934	934	–		934
EPWP Incentive		1 000	1 969	1 969	–	1 969	1 969	–		1 969
Other transfers and grants [insert description]								–		
Provincial Government:		2 086	969	3 023	–	7 702	3 023	–		7 702
Sport and Recreation		590	969	969	–	969	969	–		969
Housing				2 054	–	6 733	2 054			6 733
EPWP		1 496						–		
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	84 753	108 727	110 781	–	115 460	110 781	–		115 460
Capital Transfers and Grants										
National Government:		105 725	107 058	111 089	–	112 578	111 089	–		112 578
Municipal Infrastructure Grant (MIG)		55 253	57 058	57 058	–	57 058	57 058	–		57 058
Regional Bulk Infrastructure		43 436		4 031	–	5 520	4 031			5 520
Municipal Water Infrastructure Grant		7 036	50 000	50 000	–	50 000	50 000	–		50 000
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		11 252	–	8 160	–	9 308	8 160	1 148	14.1%	9 308
ACIP Sanitation		2 796						–		
Kumba Iron Ore (Access Road)		8 455		8 160	–	9 308	8 160			9 308
Total Capital Transfers and Grants	5	116 976	107 058	119 249	–	121 886	119 249	1 148	1.0%	121 886
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	201 729	215 785	230 030	–	237 346	230 030	1 148	0.5%	237 346

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 - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		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:		82 667	107 758	107 758	8 229	85 398	89 798	(4 400)	-4.9%	107 758
Local Government Equitable Share		71 227	93 255	93 255	7 771	77 713	77 713	-		93 255
Water Services Operating Subsidy		8 000	10 000	10 000	-	4 487	8 333	(3 846)	-46.2%	10 000
Finance Management		1 550	1 600	1 600	124	1 382	1 333	49	3.7%	1 600
Municipal Systems Improvement		890	934	934	71	504	778	(275)	-35.3%	934
EPWP Incentive		1 000	1 969	1 969	263	1 312	1 641	(329)	-20.0%	1 969
Other transfers and grants [insert description]								-		
Provincial Government:		2 086	969	3 023	2 906	7 664	2 789	4 875	174.8%	7 702
Sport and Recreation		590	969	969	55	610	735	(125)	-17.0%	969
Housing				2 054	2 852	7 054	2 054	5 000	243.4%	6 733
EPWP		1 496						-		
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		84 753	108 727	110 781	11 135	93 062	92 588	475	0.5%	115 460
Capital expenditure of Transfers and Grants										
National Government:		105 725	107 058	111 089	6 999	85 795	93 246	(7 451)	-8.0%	112 578
Municipal Infrastructure Grant (MIG)		55 253	57 058	57 058	395	57 162	47 548	9 614	20.2%	57 058
Regional Bulk Infrastructure		43 436		4 031	1 451	5 604	4 031	1 572	39.0%	5 520
Municipal Water Infrastructure Grant		7 036	50 000	50 000	5 154	23 029	41 667	(18 637)	-44.7%	50 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		11 252	-	8 160	-	9 726	8 160	1 566	19.2%	9 726
ACIP Sanitation		2 796						-		
Kumba Iron Ore (Access Road)		8 455		8 160	-	9 726	8 160	1 566	19.2%	9 726
Total capital expenditure of Transfers and Grants		116 976	107 058	119 249	6 999	95 521	101 406	(5 885)	-5.8%	122 304
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		201 729	215 785	230 030	18 135	188 584	193 994	(5 410)	-2.8%	237 764

Municipal Water Infrastructure Grant expenditure is below the year-to-date budget due to community member refusing the contractor access to the borehole in both Bendell and Kiangkop village, which led to the delay of construction works.

Water Service Operating Subsidy Grant expenditure is below the target but the contractors are busy on site refurbishing some of the boreholes which are non-functional and the municipality has engaged the hydrologist for testing of all remaining borehole after it was discovered that the some borehole have dried up.

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 - M10 April

Summary of Employee and Councillor remuneration	Ref	Budget Year 2014/15								
		2013/14 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	4 648	5 432	385	4 255	4 524	(269)	-6%	5 432
Pension and UIF Contributions		827	820	135	58	308	113	196	173%	135
Medical Aid Contributions										
Motor Vehicle Allowance		1 101	2 056	2 056	171	1 706	1 714	(7)	0%	2 056
Cellphone Allowance		353	701	623	103	591	519	73	14%	623
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		7 504	8 226	8 247	716	6 861	6 869	(8)	0%	8 247
% increase	4		9.6%	9.9%						9.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 900	2 904	2 904	192	1 892	2 420	(528)	-22%	2 904
Pension and UIF Contributions			564	564	31	290	470	(180)	-38%	564
Medical Aid Contributions			43	43	9	81	36	46	128%	43
Overtime										
Performance Bonus										
Motor Vehicle Allowance		1 522	1 552	1 552	121	1 093	1 293	(201)	-16%	1 552
Cellphone Allowance		61	91	91	2	22	76	(54)	-72%	91
Housing Allowances			436	436	48	407	363	43	12%	436
Other benefits and allowances		414	0	0	0	7	0	7	1685%	0
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		4 897	5 590	5 590	404	3 791	4 658	(867)	-19%	5 590
% increase	4		14.2%	14.2%						14.2%
Other Municipal Staff										
Basic Salaries and Wages		18 411	25 429	23 465	2 048	18 010	19 614	(1 604)	-8%	23 465
Pension and UIF Contributions		3 705	5 184	3 940	391	2 652	3 284	(631)	-19%	3 940
Medical Aid Contributions		2 170	2 323	2 596	288	1 703	2 163	(460)	-21%	2 596
Overtime		1 513	1 102	1 310	141	1 189	1 091	98	9%	1 310
Performance Bonus		1 679	2 526	1 795		1 856	1 795	61	3%	1 795
Motor Vehicle Allowance		3 587	1 692	3 713	276	2 666	3 094	(428)	-14%	3 713
Cellphone Allowance		434	410	374	34	319	312	7	2%	374
Housing Allowances			585	1 464	135	1 018	1 220	(202)	-17%	1 464
Other benefits and allowances		631	316	429	39	289	358	(69)	-19%	429
Payments in lieu of leave			70	40						40
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Other Municipal Staff		32 128	39 637	39 126	3 351	29 702	32 930	(3 228)	-10%	39 126
% increase	4		23.4%	21.8%						21.8%
Total Parent Municipality		44 529	53 453	52 962	4 471	40 354	44 458	(4 104)	-9%	52 962
Unpaid salary, allowances & benefits in arrears:			20.0%	18.9%						18.9%
Board Members of Entities										
Senior Managers of Entities										
Other Staff of Entities										
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		44 529	53 453	52 962	4 471	40 354	44 458	(4 104)	-9%	52 962
% increase	4		20.0%	18.9%						18.9%
TOTAL MANAGERS AND STAFF		37 025	45 227	44 715	3 755	33 493	37 589	(4 096)	-11%	44 715

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 - M10 April

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		136	134	134	150	43	38	7	21	142	153		3 770	4 727	9 664	10 185
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		387	393	556	348	267	347	663	328	346	322		1 020	4 976	7 396	7 942
Service charges - water revenue		143	870	786	936	27	321	1 047	32	289	70		2 022	6 543	6 769	7 514
Service charges - sanitation revenue		4	109	106	60	4	7	177	6	8	7		946	1 434	1 512	1 593
Service charges - refuse		5	63	36	38	3	5	78	4	5	6		628	869	916	965
Service charges - other		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Rental of facilities and equipment		6	5	6	2	13	4	10	8	3	7		27	91	93	96
Interest earned - external investments		1	9	7	4	9	16	252	20	33	27		(285)	92		
Interest earned - outstanding debtors		-	-	11	-	-	-	-	-	-	-		219	229	42	44
Dividends received		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfer receipts - operating		41 518	2 550	377	-	32 131	726	59	586	32 969	-		(133)	110 781	137 022	140 449
Other revenue		10	16	12 229	104	78	373	128	7 520	60	78		(7 641)	12 957	708	721
Cash Receipts by Source		42 211	4 150	14 248	1 640	32 573	1 837	2 420	8 526	33 854	670	-	572	142 701	164 122	169 511
Other Cash Flows by Source																
Transfer receipts - capital		32 607	3 527	221	32 696	22 940	3 985	-	1 148	29 307			(7 183)	119 249	116 398	131 979
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		74 818	7 677	14 469	34 336	55 513	5 822	2 420	9 674	63 161	670	-	(6 611)	261 950	280 520	301 490
Cash Payments by Type																
Employee related costs		3 373	3 384	3 594	3 865	5 643	3 475	3 556	3 755	4 150	3 755		4 823	43 374	47 195	50 768
Remuneration of councillors		742	674	674	674	674	682	682	672	672	716		1 385	8 247	8 670	9 138
Interest paid		17	10	12	11	11	14	11	9	11	11		(2)	115	105	111
Bulk purchases - Electricity		30	821	791	18	441	-	17	50	913	822		1 086	4 988	7 011	7 577
Bulk purchases - Water & Sewer		-	427	-	665	-	444	362	-	497	577		1 509	4 480	5 055	5 459
Other materials		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Contracted services		623	1 256	3 839	1 097	1 005	588	411	558	343	960		(1 981)	8 700	5 609	5 968
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Grants and subsidies paid - other		256	-	336	276	541	-	-	-	551	270		240	2 471	2 130	2 245
General expenses		3 684	5 128	2 836	3 707	2 677	4 867	11 381	1 682	5 857	1 076		(4 197)	38 697	45 710	46 646
Cash Payments by Type		8 725	11 700	12 081	10 312	10 991	10 070	16 420	6 727	12 995	8 186	-	2 863	111 071	121 485	127 912
Other Cash Flows/Payments by Type																
Capital assets		16 586	13 906	8 339	23 068	7 996	16 422	1 484	8 432	17 055	7 962		17 593	138 845	139 049	149 403
Repayment of borrowing		-	-	-	-	-	392	-	-	-	-		392	784	784	784
Other Cash Flows/Payments		32 500	-	(10 000)	5 000	-	(5 000)	(15 000)	-	-	-		(7 500)	-	-	-
Total Cash Payments by Type		57 811	25 606	10 420	38 380	18 988	21 885	2 904	15 159	30 050	16 149	-	13 348	250 700	261 318	278 099
NET INCREASE/(DECREASE) IN CASH HELD		17 007	(17 929)	4 050	(4 044)	36 525	(16 063)	(484)	(5 485)	33 110	(15 478)	-	(19 959)	11 250	19 201	23 391
Cash/cash equivalents at the month/year beginning:		3 099	20 106	2 177	6 226	2 182	38 707	22 644	22 160	16 676	49 786	34 308	34 308	3 099	14 349	33 550
Cash/cash equivalents at the month/year end:		20 106	2 177	6 226	2 182	38 707	22 644	22 160	16 676	49 786	34 308	34 308	14 349	14 349	33 550	56 941

Section 11 – Capital programme performance

11.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2013/14	Budget Year 2014/15							
	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	10 887	10 819	3 586	3 586	3 586	3 586	-		3%
August	10 327	11 012	13 906	13 906	17 493	17 493	-		13%
September	7 645	10 347	8 339	8 339	25 831	25 831	-		19%
October	14 412	11 374	23 068	23 068	48 900	48 900	-		37%
November	18 255	14 118	7 996	7 996	56 896	56 896	-		43%
December	9 008	11 163	16 422	16 422	73 318	73 318	-		55%
January	9 336	11 991	11 520	1 484	74 802	84 839	10 037	11.8%	56%
February	13 259	11 137	12 022	8 432	83 234	96 861	13 627	14.1%	63%
March	11 842	11 137	12 133	17 055	100 289	108 993	8 704	8.0%	75%
April	10 978	9 970	11 796	7 962	108 252	120 789	12 538	10.4%	0
May	6 068	9 970	8 902			129 691	-		
June	9 130	10 056	9 154			138 845	-		
Total Capital expenditure	131 146	133 095	138 845	108 252					

Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target

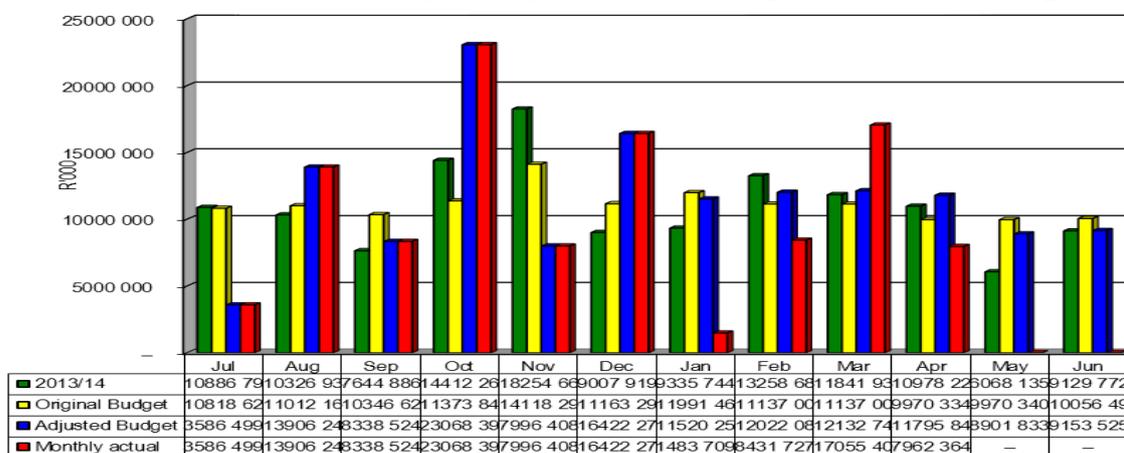
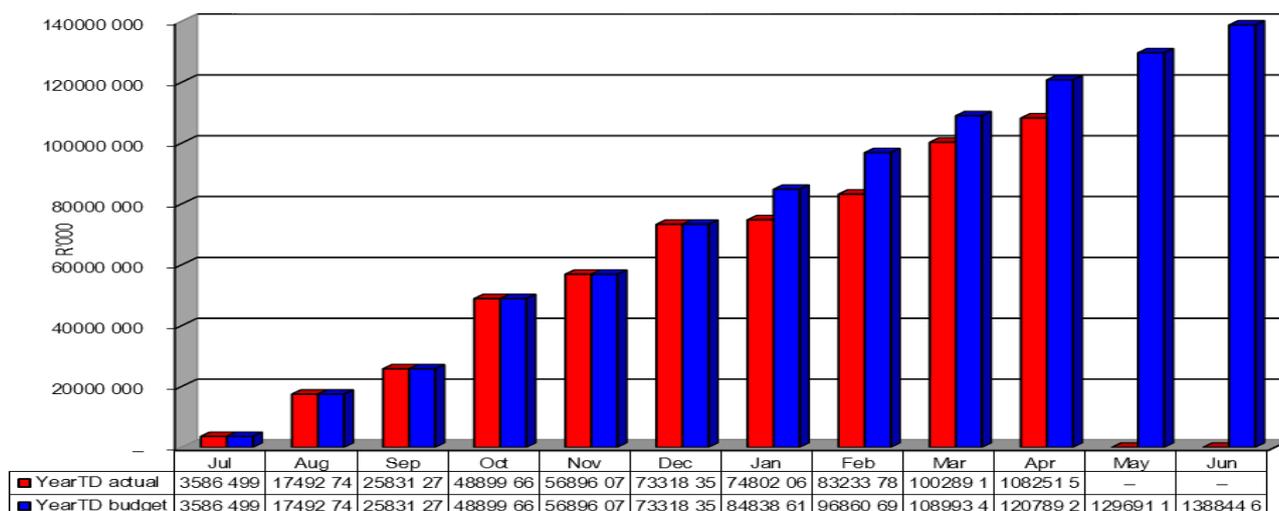


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M10 April

Description	Ref	Budget Year 2014/15								
		2013/14 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		103 938	95 646	116 396	6 789	94 910	102 273	7 363	7.2%	119 497
Infrastructure - Road transport		25 310	16 788	28 259	-	31 307	28 259	(3 048)	-10.8%	29 825
Roads, Pavements & Bridges		25 310	16 788	28 259	-	31 307	28 259	(3 048)	-10.8%	29 825
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		66 137	63 859	68 890	6 789	44 202	54 767	10 565	19.3%	70 425
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		66 137	63 859	68 890	6 789	44 202	54 767	10 565	19.3%	70 425
Infrastructure - Sanitation		12 492	15 000	19 247	-	19 401	19 247	(154)	-0.8%	19 247
Reticulation		12 492	15 000	19 247	-	19 401	19 247	(154)	-0.8%	19 247
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		2 016	18 354	8 969	1 083	7 532	8 969	1 437	16.0%	8 969
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	8 559	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	7 000	7 000	820	6 213	7 000	787	11.2%	7 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	100	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		1 097	2 696	1 969	263	1 319	1 969	650	33.0%	1 969
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 592	8 384	3 142	7	295	1 994	1 699	85.2%	3 142
General vehicles		621	6 250	2 100	-	93	952	859	90.2%	2 100
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		588	220	191	7	202	191	(11)	-5.9%	191
Furniture and other office equipment		-	77	72	-	-	72	72	100.0%	72
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		284	1 837	779	-	-	779	779	100.0%	779
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		99	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		301	211	87	83	83	87	4	4.3%	87
Computers - software & programming		301	211	87	83	83	87	4	4.3%	87
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	107 847	122 595	128 595	7 962	102 820	113 323	10 503	9.3%	131 696
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 - M10

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	10 000	10 000	-	4 307	7 217	2 909	40.3%	10 000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	10 000	10 000	-	4 307	7 217	2 909	40.3%	10 000
Dams & Reservoirs										
Water purification										
Reticulation			10 000	10 000	-	4 307	7 217	2 909	40.3%	10 000
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	500	250	-	242	250	8	3.2%	250
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			500	250	-	242	250	8	3.2%	250
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing assets	1	-	10 500	10 250	-	4 549	7 467	2 917	39.1%	10 250
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 - M10 April

Description	Ref	Budget Year 2014/15								
		2013/14 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		14 389	6 925	5 838	206	3 261	5 650	2 389	42.3%	5 838
Infrastructure - Road transport		78	205	218	-	365	218	(147)	-67.2%	218
Roads, Pavements & Bridges		78	205	218	-	365	218	(147)	-67.2%	218
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	200	280	-	70	167	97	58.0%	280
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	200	280	-	70	167	97	58.0%	280
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 289	6 075	4 955	206	2 485	4 955	2 470	49.9%	4 955
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		55	600	400	-	95	400	305	76.2%	400
Reticulation		14 234	5 475	4 555	206	2 389	4 555	2 166	47.5%	4 555
Infrastructure - Sanitation		13	135	80	-	84	80	(4)	-5.5%	80
Reticulation		13	35	55	-	84	55	(29)	-53.5%	55
Sewerage purification		-	100	25	-	-	25	25	100.0%	25
Infrastructure - Other		9	310	305	-	257	230	(27)	-11.9%	305
Waste Management		9	10	5	-	-	5	5	100.0%	5
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	300	300	-	257	225	(32)	-14.4%	300
Community		224	80	40	-	0	40	40	99.3%	40
Parks & gardens		37	-	-	-	-	-	-	-	-
Sportsfields & stadia		36	50	20	-	-	20	20	100.0%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		152	30	20	-	0	20	20	98.6%	20
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		16 097	725	637	82	411	609	198	32.5%	637
General vehicles		506	545	482	82	242	454	212	46.7%	482
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		40	-	-	-	-	-	-	-	-
Computers - hardware/equipment		92	50	10	-	26	10	(16)	-156.3%	10
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		262	100	130	-	142	130	(12)	-9.4%	130
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		15 197	30	15	-	1	15	14	91.3%	15
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		30 710	7 730	6 515	288	3 672	6 299	2 626	41.7%	6 515
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

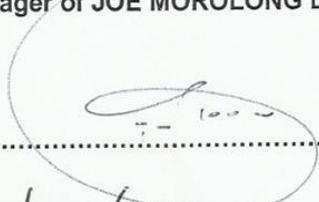
The quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

for the month of April 2015 of 2014/2015FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo M. Bloom

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 14/05/2015