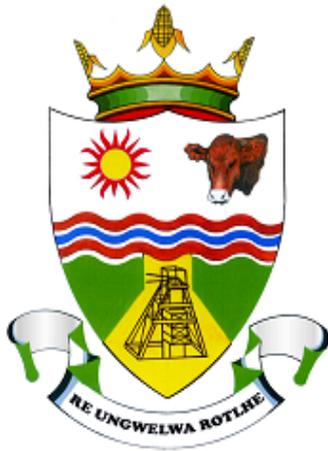


# JOE MOROLONG LOCAL MUNICIPALITY



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

**March: 2014/15 F.Y**

## Table of Contents

<b>Content</b>	<b>Page No</b>
Glossary .....	3
PART 1	
Section 1: Mayor's Report.....	5
Section 2: Council Resolutions .....	7
Section 3: Executive Summary .....	7
Section 4: In-Year budget tables .....	9
PART 2- SUPPORT DOCUMENTATION	
Section 5: Debtors Analysis.....	16
Section 6: Creditors' Analysis .....	16
Section 7: Investment Portfolio Analysis.....	17
Section 8: Allocation and Grant Receipts and Expenditure.....	18
Section 9: Expenditure on Councillors and Board Members	
Allowance and Employee Benefits.....	20
Section 10: Actual and Revised Targets for Cash Receipts.....	21
Section 11: Capital Programme Performance.....	22
Section 12: Parent Municipality Financial Performance .....	26
Section 13: Municipal Entity Summary .....	26
Section 14: In-year Report of Municipal Entities Attached to the Municipality's	
in-year Reports.....	26
Section 15: Other Supporting Documentation.....	26
Section 16: Municipal Manager's Quality Certificate .....	27

## **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 31<sup>st</sup> March 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	248 066	264 234	106.52%	104.48%
TOTAL OPERATING EXPENDITURE	114 065	81 008	85 713	105.81%	75.14%
TOTAL CAPITAL EXPENDITURE	138 845	108 993	99 407	91.20%	71.60%
SURPLUS/(DEFICIT)	-	58 065	79 114		

#### ➤ 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 147%, a 1% 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 29<sup>th</sup> January 2015 and additional

R4.6 million Housing Grant and R 1.4 million Regional Bulk Infrastructure Grant received.

➤ **Operating Expenditure**

Current expenditure is almost at 106% of the year-to-date budget, and only other expenditure 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 91% or R 9.6 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- March**

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 March 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 March and are reflected in this report. Year-to-date electricity is 17% less than the target. Year-to-date revenue 8%, R 11 million above year-to-date budgeted projections for March 2015.

The municipality received additional R 4.6 million and R 1.4 million for Housing and Regional Bulk Infrastructure Grants transferred during the month.

##### **Operating expenditure by type**

Current expenditure is almost at 106% of the year-to-date budget, and only other expenditure and contracted services indicated over expenditure of 5% for March 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 99.4 million or 91% of year-to-date budget which is 9% below the year-to-date target for March 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 25.1 million and it increased by R 33.2 million during March resulting in a closing balance of R 58.3 million (R 49.8 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 March 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 6% above YTD budget while capital expenditure is 9% 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 - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
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	2 235	14 349	10 372	3 978	38%	15 025
Investment revenue	260	–	92	33	350	69	281	407%	92
Transfers recognised - operational	74 257	111 580	113 634	32 969	116 181	113 634	2 547	2%	118 313
Other own revenue	4 849	839	1 460	52	1 331	1 292	39	3%	1 460
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>95 241</b>	<b>138 163</b>	<b>136 514</b>	<b>35 287</b>	<b>142 701</b>	<b>131 670</b>	<b>11 031</b>	<b>8%</b>	<b>141 193</b>
Employee costs	37 025	45 227	44 715	4 150	34 796	34 025	771	2%	44 715
Remuneration of Councillors	7 504	8 226	8 247	672	6 146	6 183	(37)	-1%	8 247
Depreciation & asset impairment	24 326	9 826	7 717	–	–	–	–	–	7 717
Finance charges	232	884	899	11	499	487	12	2%	899
Materials and bulk purchases	11 018	11 169	9 469	1 410	5 475	6 698	(1 223)	-18%	9 469
Transfers and grants	13 705	2 021	2 471	551	1 960	1 940	20	1%	2 471
Other expenditure	63 858	31 921	40 548	5 009	36 838	31 675	5 163	16%	45 227
<b>Total Expenditure</b>	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>11 804</b>	<b>85 713</b>	<b>81 008</b>	<b>4 706</b>	<b>6%</b>	<b>118 744</b>
<b>Surplus/(Deficit)</b>	<b>(62 426)</b>	<b>28 890</b>	<b>22 448</b>	<b>23 484</b>	<b>56 988</b>	<b>50 662</b>	<b>6 326</b>	<b>12%</b>	<b>22 448</b>
Transfers recognised - capital	127 472	104 205	116 396	29 307	121 533	116 396	5 137	4%	119 033
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>	<b>11 463</b>	<b>7%</b>	<b>141 481</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>	<b>11 463</b>	<b>7%</b>	<b>141 481</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>17 055</b>	<b>98 259</b>	<b>108 993</b>	<b>(10 735)</b>	<b>-10%</b>	<b>141 946</b>
Capital transfers recognised	103 938	104 205	108 236	14 344	80 571	91 187	(10 616)	-12%	109 771
Public contributions & donations	–	–	8 160	1 148	9 289	8 160	1 129	14%	9 726
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 909	28 890	22 448	1 563	8 399	9 647	(1 248)	-13%	22 448
<b>Total sources of capital funds</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>17 055</b>	<b>98 259</b>	<b>108 993</b>	<b>(10 735)</b>	<b>-10%</b>	<b>141 946</b>
<b>Financial position</b>									
Total current assets	47 757	9 458	25 576		193 401				25 576
Total non current assets	1 159 368	1 017 648	1 168 019		1 511 482				1 168 019
Total current liabilities	52 311	11 190	13 606		48 749				13 606
Total non current liabilities	4 194	4 387	3 851		2 871				3 851
<b>Community wealth/Equity</b>	<b>1 150 620</b>	<b>1 011 529</b>	<b>1 176 138</b>		<b>1 653 264</b>				<b>1 176 138</b>
<b>Cash flows</b>									
Net cash from (used) operating	149 643	136 892	150 879	50 166	170 590	166 653	(3 937)	-2%	150 879
Net cash from (used) investing	(131 146)	(133 073)	(138 845)	(17 055)	(115 027)	(116 993)	(1 967)	2%	(138 845)
Net cash from (used) financing	(1 225)	(784)	(784)	–	(392)	(392)	–	–	(784)
<b>Cash/cash equivalents at the month/year end</b>	<b>14 703</b>	<b>6 048</b>	<b>14 349</b>	<b>–</b>	<b>58 270</b>	<b>52 367</b>	<b>(5 903)</b>	<b>-11%</b>	<b>14 349</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	6 091	2 880	5 512	1 258	973	1 265	6 647	109 068	133 695
<b>Creditors Age Analysis</b>									
Total Creditors	3	1	–	–	–	–	–	–	4

#### 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) - M09 March

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>82 034</b>	<b>105 857</b>	<b>103 212</b>	<b>25 332</b>	<b>108 133</b>	<b>103 142</b>	4 991	5%	<b>103 212</b>
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	25 295	102 384	97 446	4 938	5%	97 460
Corporate services		146	256	306	37	303	250	53	21%	306
<i><b>Community and public safety</b></i>		<b>608</b>	<b>2 966</b>	<b>5 021</b>	<b>5 213</b>	<b>9 688</b>	<b>5 006</b>	4 682	94%	<b>9 700</b>
Community and social services		608	2 966	2 966	593	2 955	2 952	3	0%	2 966
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	2 054	4 621	6 733	2 054	4 679	228%	6 733
Health		–	–	–	–	–	–	–		–
<i><b>Economic and environmental services</b></i>		<b>66 204</b>	<b>57 235</b>	<b>65 394</b>	<b>15 427</b>	<b>66 373</b>	<b>65 280</b>	1 093	2%	<b>66 543</b>
Planning and development		66 204	57 235	57 235	15 427	57 065	57 120	(55)	0%	57 235
Road transport		–	–	8 160	–	9 308	8 160	1 148	14%	9 308
Environmental protection		–	–	–	–	–	–	–		–
<i><b>Trading services</b></i>		<b>73 868</b>	<b>76 310</b>	<b>79 283</b>	<b>18 622</b>	<b>80 040</b>	<b>74 638</b>	5 402	7%	<b>80 771</b>
Electricity		4 914	7 249	5 855	353	2 931	3 550	(619)	-17%	5 855
Water		66 677	66 636	71 004	18 033	75 373	69 358	6 015	9%	72 492
Waste water management		1 439	1 510	1 510	152	1 061	1 063	(1)	0%	1 510
Waste management		838	915	915	85	675	668	7	1%	915
<i><b>Other</b></i>	4	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	2	<b>222 714</b>	<b>242 368</b>	<b>252 910</b>	<b>64 594</b>	<b>264 234</b>	<b>248 066</b>	<b>16 168</b>	<b>7%</b>	<b>260 226</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>80 554</b>	<b>54 818</b>	<b>57 678</b>	<b>4 326</b>	<b>41 865</b>	<b>38 833</b>	3 032	8%	<b>57 678</b>
Executive and council		17 185	16 106	16 672	1 605	12 936	12 596	340	3%	16 672
Budget and treasury office		41 299	27 019	29 746	1 770	19 519	17 348	2 171	13%	29 746
Corporate services		22 070	11 693	11 259	951	9 410	8 889	521	6%	11 259
<i><b>Community and public safety</b></i>		<b>10 276</b>	<b>10 528</b>	<b>12 643</b>	<b>3 512</b>	<b>13 024</b>	<b>9 919</b>	3 105	31%	<b>17 322</b>
Community and social services		5 643	10 528	10 588	1 363	8 822	7 865	957	12%	10 588
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		4 634	–	2 054	2 148	4 203	2 054	2 148	105%	6 733
Health		–	–	–	–	–	–	–		–
<i><b>Economic and environmental services</b></i>		<b>13 759</b>	<b>8 011</b>	<b>7 962</b>	<b>692</b>	<b>6 281</b>	<b>6 075</b>	206	3%	<b>7 962</b>
Planning and development		13 759	8 011	7 962	692	6 281	6 075	206	3%	7 962
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i><b>Trading services</b></i>		<b>53 079</b>	<b>35 916</b>	<b>35 782</b>	<b>3 274</b>	<b>24 543</b>	<b>26 180</b>	(1 637)	-6%	<b>35 782</b>
Electricity		7 002	6 688	5 268	913	3 342	3 696	(354)	-10%	5 268
Water		46 077	29 228	30 514	2 362	21 201	22 484	(1 284)	-6%	30 514
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
<i><b>Other</b></i>		–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	3	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>11 804</b>	<b>85 713</b>	<b>81 008</b>	<b>4 706</b>	<b>6%</b>	<b>118 744</b>
<b>Surplus/ (Deficit) for the year</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>	<b>11 463</b>	<b>7%</b>	<b>141 481</b>

### 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) - M09 March**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		4 581	5 317	5 446	–	5 446	5 446	–		5 446
Vote 2 - Budget & Treasury Office		77 307	100 285	97 460	25 295	102 384	97 446	4 938	5.1%	97 460
Vote 3 - Corporate Support Service		146	256	306	37	303	250	53	21.3%	306
Vote 4 - Community Service		2 884	5 391	7 445	5 450	11 424	6 737	4 688	69.6%	12 124
Vote 5 - Technical Services		63 708	57 211	65 370	15 427	66 373	65 256	1 117	1.7%	66 519
Vote 6 - Electricity Services		4 914	7 249	5 855	353	2 931	3 550	(619)	-17.4%	5 855
Vote 7 - Water Services		66 677	66 636	71 004	18 033	75 373	69 358	6 015	8.7%	72 492
Vote 8 - Development & Town Planning Services		2 496	24	24	–	–	24	(24)	-100.0%	24
<b>Total Revenue by Vote</b>	2	<b>222 714</b>	<b>242 368</b>	<b>252 910</b>	<b>64 594</b>	<b>264 234</b>	<b>248 066</b>	<b>16 168</b>	<b>6.5%</b>	<b>260 226</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		17 185	16 106	16 672	1 605	12 936	12 596	340	2.7%	16 672
Vote 2 - Budget & Treasury Office		41 299	27 019	29 746	1 770	19 519	17 348	2 171	12.5%	29 746
Vote 3 - Corporate Support Service		22 070	11 693	11 259	951	9 410	8 889	521	5.9%	11 259
Vote 4 - Community Service		10 276	10 528	12 643	3 512	13 024	9 919	3 105	31.3%	17 322
Vote 5 - Technical Services		3 847	5 833	5 936	491	4 748	4 543	205	4.5%	5 936
Vote 6 - Electricity Services		7 002	6 688	5 268	913	3 342	3 696	(354)	-9.6%	5 268
Vote 7 - Water Services		46 077	29 228	30 514	2 362	21 201	22 484	(1 284)	-5.7%	30 514
Vote 8 - Development & Town Planning Services		9 912	2 178	2 026	201	1 533	1 532	1	0.1%	2 026
<b>Total Expenditure by Vote</b>	2	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>11 804</b>	<b>85 713</b>	<b>81 008</b>	<b>4 706</b>	<b>5.8%</b>	<b>118 744</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>	<b>11 463</b>	<b>6.9%</b>	<b>141 481</b>

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 5.8% 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) - M09 March

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
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	353	2 931	3 550	(619)	-17%	5 855
Service charges - water revenue		5 315	6 419	6 746	1 645	9 683	5 092	4 591	90%	6 746
Service charges - sanitation revenue		1 439	1 510	1 510	152	1 061	1 063	(1)	0%	1 510
Service charges - refuse revenue		838	915	915	85	675	668	7	1%	915
Service charges - other				–	–	–	–	–		–
Rental of facilities and equipment		100	95	95	3	53	61	(8)	-13%	95
Interest earned - external investments		260		92	33	350	69	281	407%	92
Interest earned - outstanding debtors		3 727	50	352	–	302	327	(25)	-8%	352
Dividends received				–	–	–	–	–		–
Fines				–	–	–	–	–		–
Licences and permits				–	–	–	–	–		–
Agency services				–	–	–	–	–		–
Transfers recognised - operational		74 257	111 580	113 634	32 969	116 181	113 634	2 547	2%	118 313
Other revenue		1 022	694	1 012	49	975	903	72	8%	1 012
Gains on disposal of PPE				–	–	–	–	–		–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>95 241</b>	<b>138 163</b>	<b>136 514</b>	<b>35 287</b>	<b>142 701</b>	<b>131 670</b>	<b>11 031</b>	<b>8%</b>	<b>141 193</b>
<b>Expenditure By Type</b>										
Employee related costs		37 025	45 227	44 715	4 150	34 796	34 025	771	2%	44 715
Remuneration of councillors		7 504	8 226	8 247	672	6 146	6 183	(37)	-1%	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	499	487	12	2%	899
Bulk purchases		11 018	11 169	9 469	1 410	5 475	6 698	(1 223)	-18%	9 469
Other materials		–	–	–	–	–	–	–		–
Contracted services		168	4 636	8 700	343	9 162	8 375	787	9%	8 700
Transfers and grants		13 705	2 021	2 471	551	1 960	1 940	20	1%	2 471
Other expenditure		61 354	26 071	30 635	4 666	27 676	23 301	4 376	19%	35 314
Loss on disposal of PPE				–	–	–	–	–		–
<b>Total Expenditure</b>		<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>11 804</b>	<b>85 713</b>	<b>81 008</b>	<b>4 706</b>	<b>6%</b>	<b>118 744</b>
<b>Surplus/(Deficit)</b>		<b>(62 426)</b>	<b>28 890</b>	<b>22 448</b>	<b>23 484</b>	<b>56 988</b>	<b>50 662</b>	<b>6 326</b>	<b>0</b>	<b>22 448</b>
Transfers recognised - capital		127 472	104 205	116 396	29 307	121 533	116 396	5 137	0	119 033
Contributions recognised - capital				–	–	–	–	–		–
Contributed assets				–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>			<b>141 481</b>
Taxation				–	–	–	–	–		–
<b>Surplus/(Deficit) after taxation</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>			<b>141 481</b>
Attributable to minorities				–	–	–	–	–		–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>			<b>141 481</b>
Share of surplus/ (deficit) of associate				–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>52 791</b>	<b>178 521</b>	<b>167 058</b>			<b>141 481</b>

The year-to-date operating revenue actuals reflects an achievement of 106% of the year-to-date budget, 5% below the target.

Current expenditure is almost 5.8%, above year-to-date budget projections for March 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) - M09 March

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
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	3 596	20 386	18 790	1 596	8%	20 099
Vote 6 - Electricity Services	-	-	-	-	-	-	-	-	-
Vote 7 - Water Services	19 242	13 859	14 859	3 917	15 528	13 845	1 683	12%	14 859
Vote 8 - Development & Town Planning Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>48 030</b>	<b>54 205</b>	<b>54 205</b>	<b>7 513</b>	<b>55 315</b>	<b>51 882</b>	<b>3 433</b>	<b>7%</b>	<b>54 205</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	842	622	600	-	-	600	(600)	-100%	600
Vote 2 - Budget & Treasury Office	455	231	20	-	10	20	(10)	-52%	20
Vote 3 - Corporate Support Service	327	1 105	872	-	427	240	187	78%	872
Vote 4 - Community Service	2 125	12 533	10 556	1 563	6 542	8 276	(1 734)	-21%	10 556
Vote 5 - Technical Services	9 075	2 900	8 560	1 148	9 773	8 136	1 637	20%	10 173
Vote 6 - Electricity Services	-	-	-	-	-	-	-	-	-
Vote 7 - Water Services	46 895	61 500	64 031	6 831	26 192	39 840	(13 647)	-34%	65 520
Vote 8 - Development & Town Planning Services	99	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>59 818</b>	<b>78 890</b>	<b>84 640</b>	<b>9 542</b>	<b>42 943</b>	<b>57 111</b>	<b>(14 168)</b>	<b>-25%</b>	<b>87 741</b>
<b>Total Capital Expenditure</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>17 055</b>	<b>98 259</b>	<b>108 993</b>	<b>(10 735)</b>	<b>-10%</b>	<b>141 946</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>1 624</b>	<b>1 958</b>	<b>1 492</b>	<b>-</b>	<b>437</b>	<b>860</b>	<b>(423)</b>	<b>-49%</b>	<b>1 492</b>
Executive and council	842	622	600	-	-	600	(600)	-100%	600
Budget and treasury office	455	231	20	-	10	20	(10)	-52%	20
Corporate services	327	1 105	872	-	427	240	187	78%	872
<b>Community and public safety</b>	<b>2 125</b>	<b>21 092</b>	<b>10 556</b>	<b>1 563</b>	<b>6 542</b>	<b>8 276</b>	<b>(1 734)</b>	<b>-21%</b>	<b>10 556</b>
Community and social services	2 125	12 533	10 556	1 563	6 542	8 276	(1 734)	-21%	10 556
Sport and recreation	-	8 559	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>25 470</b>	<b>19 688</b>	<b>28 659</b>	<b>4 745</b>	<b>31 307</b>	<b>26 925</b>	<b>4 382</b>	<b>16%</b>	<b>30 225</b>
Planning and development	160	2 900	400	-	-	-	-	-	400
Road transport	25 310	16 788	28 259	4 745	31 307	26 925	4 382	16%	29 825
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>78 628</b>	<b>90 359</b>	<b>98 137</b>	<b>10 748</b>	<b>61 121</b>	<b>72 932</b>	<b>(11 810)</b>	<b>-16%</b>	<b>98 137</b>
Electricity	-	-	-	-	-	-	-	-	-
Water	66 137	75 359	78 890	10 748	41 721	53 685	(11 964)	-22%	78 890
Waste water management	12 492	15 000	19 247	-	19 401	19 247	154	1%	19 247
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>17 055</b>	<b>99 407</b>	<b>108 993</b>	<b>(9 587)</b>	<b>-9%</b>	<b>140 411</b>
<b>Funded by:</b>									
National Government	94 925	104 205	108 236	14 344	80 571	91 187	(10 616)	-12%	109 771
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	9 013	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>103 938</b>	<b>104 205</b>	<b>108 236</b>	<b>14 344</b>	<b>80 571</b>	<b>91 187</b>	<b>(10 616)</b>	<b>-12%</b>	<b>109 771</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>8 160</b>	<b>1 148</b>	<b>9 289</b>	<b>8 160</b>	<b>1 129</b>	<b>14%</b>	<b>9 726</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>3 909</b>	<b>28 890</b>	<b>22 448</b>	<b>1 563</b>	<b>8 399</b>	<b>9 647</b>	<b>(1 248)</b>	<b>-13%</b>	<b>22 448</b>
<b>Total Capital Funding</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>17 055</b>	<b>98 259</b>	<b>108 993</b>	<b>(10 735)</b>	<b>-10%</b>	<b>141 946</b>

## 4.1.6 Table C6: Monthly Budget Statement - Financial Position

### NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 099	3 013	14 349	49 786	14 349
Call investment deposits		17 475	218	5 000	8 484	5 000
Consumer debtors		23 976	4 727	4 727	36 315	4 727
Other debtors		1 245			97 379	
Current portion of long-term receivables						
Inventory		1 962	1 500	1 500	1 436	1 500
<b>Total current assets</b>		<b>47 757</b>	<b>9 458</b>	<b>25 576</b>	<b>193 401</b>	<b>25 576</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property			3 085	-	-	-
Investments in Associate				-		-
Property, plant and equipment		1 159 054	1 014 183	1 167 639	1 511 482	1 167 639
Agricultural				-		-
Biological assets				-		-
Intangible assets		314	380	380	-	380
Other non-current assets						
<b>Total non current assets</b>		<b>1 159 368</b>	<b>1 017 648</b>	<b>1 168 019</b>	<b>1 511 482</b>	<b>1 168 019</b>
<b>TOTAL ASSETS</b>		<b>1 207 125</b>	<b>1 027 106</b>	<b>1 193 595</b>	<b>1 704 883</b>	<b>1 193 595</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		5 871		-		-
Borrowing		627	784	784	392	784
Consumer deposits				-		-
Trade and other payables		45 120	9 760	12 177	47 143	12 177
Provisions		693	645	645	1 214	645
<b>Total current liabilities</b>		<b>52 311</b>	<b>11 190</b>	<b>13 606</b>	<b>48 749</b>	<b>13 606</b>
<b>Non current liabilities</b>						
Borrowing		2 310	2 836	2 300	2 871	2 300
Provisions		1 884	1 551	1 551	-	1 551
<b>Total non current liabilities</b>		<b>4 194</b>	<b>4 387</b>	<b>3 851</b>	<b>2 871</b>	<b>3 851</b>
<b>TOTAL LIABILITIES</b>		<b>56 505</b>	<b>15 577</b>	<b>17 457</b>	<b>51 619</b>	<b>17 457</b>
<b>NET ASSETS</b>	2	<b>1 150 620</b>	<b>1 011 529</b>	<b>1 176 138</b>	<b>1 653 264</b>	<b>1 176 138</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 150 620	1 011 529	1 176 138	1 653 264	1 176 138
Reserves		-				
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 150 620</b>	<b>1 011 529</b>	<b>1 176 138</b>	<b>1 653 264</b>	<b>1 176 138</b>

## 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	52 184	25 103	31 650	853	27 245	24 867	2 378	10%	31 650
Government - operating	74 257	111 580	110 781	32 969	110 856	110 781	75	0%	110 781
Government - capital	127 487	104 205	119 249	29 307	126 432	119 249	7 183	6%	119 249
Interest	260	40	269	33	109	181	(72)	-40%	269
Dividends	-		-				-		
<b>Payments</b>									
Suppliers and employees	(104 313)	(103 935)	(108 935)	(12 432)	(91 986)	(86 562)	5 424	-6%	(108 935)
Finance charges	(232)	(100)	(115)	(11)	(107)	(95)	12	-12%	(115)
Transfers and Grants			(2 021)	(551)	(1 960)	(1 770)	191	-11%	(2 021)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>149 643</b>	<b>136 892</b>	<b>150 879</b>	<b>50 166</b>	<b>170 590</b>	<b>166 653</b>	<b>(3 937)</b>	<b>-2%</b>	<b>150 879</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-						-		
Decrease (Increase) in non-current debtors							-		
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
<b>Payments</b>									
Capital assets	(131 146)	(133 073)	(138 845)	(17 055)	(115 027)	(116 993)	(1 967)	2%	(138 845)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(131 146)</b>	<b>(133 073)</b>	<b>(138 845)</b>	<b>(17 055)</b>	<b>(115 027)</b>	<b>(116 993)</b>	<b>(1 967)</b>	<b>2%</b>	<b>(138 845)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits							-		
<b>Payments</b>									
Repayment of borrowing	(1 225)	(784)	(784)	-	(392)	(392)	-		(784)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 225)</b>	<b>(784)</b>	<b>(784)</b>	<b>-</b>	<b>(392)</b>	<b>(392)</b>	<b>-</b>		<b>(784)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
Cash/cash equivalents at beginning:	17 272	3 035	11 250	33 110	55 171	49 267			11 250
Cash/cash equivalents at month/year end:	(2 568)	3 013	3 099		3 099	3 099			3 099
	14 703	6 048	14 349		58 270	52 367			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 - M09 March

Description	NT Code	Budget Year 2014/15								Total	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				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 905	1 282	3 434	772	364	628	1 602	7 236	17 222	10 601		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	102	161	164	157	124	113	656	2 147	3 624	3 197		
Receivables from Non-exchange Transactions - Property Rates	1400	1 200	1 186	1 714	111	261	258	1 466	5 604	11 801	7 701		
Receivables from Exchange Transactions - Waste Water Management	1500	155	157	114	116	123	112	505	804	2 086	1 661		
Receivables from Exchange Transactions - Waste Management	1600	93	94	86	80	80	74	353	722	1 582	1 308		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 635	0	0	21	21	80	2 066	92 556	97 379	94 744		
<b>Total By Income Source</b>	<b>2000</b>	<b>6 091</b>	<b>2 880</b>	<b>5 512</b>	<b>1 258</b>	<b>973</b>	<b>1 265</b>	<b>6 647</b>	<b>109 068</b>	<b>133 695</b>	<b>119 211</b>	-	-
<b>2013/14 - totals only</b>		<b>1867060</b>	<b>986725</b>	<b>1040581</b>	<b>696373</b>	<b>4880056</b>	<b>692450</b>	<b>14472978</b>	<b>94582931</b>	<b>119 219</b>	<b>115 325</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	38	38	5	1	8	53	2	15	160	78		
Commercial	2300	666	806	976	507	532	542	2 783	7 319	14 130	11 683		
Households	2400	5 228	1 838	4 349	724	423	641	3 766	101 431	118 400	106 985		
Other	2500	159	198	182	26	11	29	97	303	1 005	466		
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 091</b>	<b>2 880</b>	<b>5 512</b>	<b>1 258</b>	<b>973</b>	<b>1 265</b>	<b>6 647</b>	<b>109 068</b>	<b>133 695</b>	<b>119 211</b>	-	-

### Section 6 – Creditors' analysis

#### Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2014/15								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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2	-								2	1 073
Auditor General	0800	-	-								-	-
Other	0900	1	1	-	-						2	4
<b>Total By Customer Type</b>	<b>1000</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>1 077</b>

## Section 7 – Investment portfolio analysis

### Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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							
<b><u>Municipality</u></b>									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		242	–	243
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		31	–	31
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		72	–	72
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		228	–	229
FNB-74487006569		Notice	Notice Account	Notice	34		7 842	–	7 876
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
<b>Municipality sub-total</b>					36		8 448	–	8 484
<b><u>Entities</u></b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				36		8 448	–	8 484

## 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 - M09 March

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>82 667</b>	<b>107 758</b>	<b>107 758</b>	<b>28 348</b>	<b>107 758</b>	<b>107 758</b>			<b>107 758</b>
Local Government Equitable Share		71 227	93 255	93 255	25 257	93 255	93 255			93 255
Water Services Operating Subsidy		8 000	10 000	10 000	2 500	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	591	1 969	1 969			1 969
<b>Provincial Government:</b>		<b>2 086</b>	<b>969</b>	<b>3 023</b>	<b>4 621</b>	<b>7 702</b>	<b>3 023</b>			<b>7 702</b>
Sport and Recreation		590	969	969	–	969	969			969
Housing				2 054	4 621	6 733	2 054			6 733
EPWP		1 496								
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>			<b>–</b>
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>			<b>–</b>
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>84 753</b>	<b>108 727</b>	<b>110 781</b>	<b>32 969</b>	<b>115 460</b>	<b>110 781</b>			<b>115 460</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>105 725</b>	<b>107 058</b>	<b>111 089</b>	<b>29 307</b>	<b>112 578</b>	<b>111 089</b>			<b>112 578</b>
Municipal Infrastructure Grant (MIG)		55 253	57 058	57 058	15 420	57 058	57 058			57 058
Regional Bulk Infrastructure		43 436		4 031	1 387	5 520	4 031			5 520
Municipal Water Infrastructure Grant		7 036	50 000	50 000	12 500	50 000	50 000			50 000
<b>Provincial Government:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>			<b>–</b>
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>			<b>–</b>
<b>Other grant providers:</b>		<b>11 252</b>	<b>–</b>	<b>8 160</b>	<b>–</b>	<b>9 308</b>	<b>8 160</b>	<b>1 148</b>	<b>14.1%</b>	<b>9 308</b>
ACIP Sanitation		2 796								
Kumba Iron Ore (Access Road)		8 455		8 160	–	9 308	8 160			9 308
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>116 976</b>	<b>107 058</b>	<b>119 249</b>	<b>29 307</b>	<b>121 886</b>	<b>119 249</b>	<b>1 148</b>	<b>1.0%</b>	<b>121 886</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>201 729</b>	<b>215 785</b>	<b>230 030</b>	<b>62 276</b>	<b>237 346</b>	<b>230 030</b>	<b>1 148</b>	<b>0.5%</b>	<b>237 346</b>

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.

The municipality received additional R 4.6 million and R 1.4 million for Housing and Regional Bulk Infrastructure Grants transferred during the month.

## 8.2 Supporting Table SC7 (1) – Grant expenditure

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>82 667</b>	<b>107 758</b>	<b>107 758</b>	<b>11 405</b>	<b>77 169</b>	<b>80 818</b>	<b>(3 649)</b>	<b>-4.5%</b>	<b>107 758</b>
Local Government Equitable Share		71 227	93 255	93 255	7 771	69 941	69 941	-		93 255
Water Services Operating Subsidy		8 000	10 000	10 000	2 315	4 487	7 500	(3 013)	-40.2%	10 000
Finance Management		1 550	1 600	1 600	113	1 258	1 200	58	4.8%	1 600
Municipal Systems Improvement		890	934	934	157	433	700	(268)	-38.2%	934
EPWP Incentive		1 000	1 969	1 969	1 050	1 050	1 477	(427)	-28.9%	1 969
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		<b>2 086</b>	<b>969</b>	<b>3 023</b>	<b>2 208</b>	<b>4 758</b>	<b>2 716</b>	<b>2 042</b>	<b>75.2%</b>	<b>7 702</b>
Sport and Recreation		590	969	969	59	555	661	(106)	-16.0%	969
Housing				2 054	2 148	4 203	2 054	2 148	104.6%	6 733
EPWP		1 496						-		
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>		<b>84 753</b>	<b>108 727</b>	<b>110 781</b>	<b>13 612</b>	<b>81 927</b>	<b>83 534</b>	<b>(1 607)</b>	<b>-1.9%</b>	<b>115 460</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>105 725</b>	<b>107 058</b>	<b>111 089</b>	<b>12 495</b>	<b>75 240</b>	<b>84 325</b>	<b>(9 084)</b>	<b>-10.8%</b>	<b>112 578</b>
Municipal Infrastructure Grant (MIG)		55 253	57 058	57 058	7 779	56 767	42 793	13 974	32.7%	57 058
Regional Bulk Infrastructure		43 436		4 031	20	4 153	4 031	122	3.0%	5 520
Municipal Water Infrastructure Grant		7 036	50 000	50 000	4 696	14 320	37 500	(23 180)	-61.8%	50 000
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>11 252</b>	<b>-</b>	<b>8 160</b>	<b>-</b>	<b>9 726</b>	<b>8 160</b>	<b>1 566</b>	<b>19.2%</b>	<b>9 726</b>
ACIP Sanitation		2 796						-		
Kumba Iron Ore (Access Road)		8 455		8 160	-	9 726	8 160	1 566	19.2%	9 726
<b>Total capital expenditure of Transfers and Grants</b>		<b>116 976</b>	<b>107 058</b>	<b>119 249</b>	<b>12 495</b>	<b>84 967</b>	<b>92 485</b>	<b>(7 518)</b>	<b>-8.1%</b>	<b>122 304</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>201 729</b>	<b>215 785</b>	<b>230 030</b>	<b>26 108</b>	<b>166 894</b>	<b>176 019</b>	<b>(9 125)</b>	<b>-5.2%</b>	<b>237 764</b>

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 - M09 March

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 223	4 648	5 432	385	3 871	4 071	(201)	-5%	5 432
Pension and UIF Contributions		827	820	135	58	251	101	149	147%	135
Medical Aid Contributions										
Motor Vehicle Allowance		1 101	2 056	2 056	171	1 536	1 542	(6)	0%	2 056
Cellphone Allowance		353	701	623	59	489	467	22	5%	623
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>		<b>7 504</b>	<b>8 226</b>	<b>8 247</b>	<b>672</b>	<b>6 146</b>	<b>6 182</b>	<b>(36)</b>	<b>-1%</b>	<b>8 247</b>
<b>% increase</b>			<b>9.6%</b>	<b>9.9%</b>						<b>9.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 900	2 904	2 904	192	1 892	2 178	(286)	-13%	2 904
Pension and UIF Contributions			564	564	31	290	423	(133)	-32%	564
Medical Aid Contributions			43	43	9	81	32	49	153%	43
Overtime										
Performance Bonus										
Motor Vehicle Allowance		1 522	1 552	1 552	121	1 093	1 164	(71)	-6%	1 552
Cellphone Allowance		61	91	91	2	22	68	(47)	-68%	91
Housing Allowances			436	436	48	407	327	79	24%	436
Other benefits and allowances		414	0	0	0	7	0	7	1883%	0
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 897</b>	<b>5 590</b>	<b>5 590</b>	<b>404</b>	<b>3 791</b>	<b>4 192</b>	<b>(402)</b>	<b>-10%</b>	<b>5 590</b>
<b>% increase</b>			<b>14.2%</b>	<b>14.2%</b>						<b>14.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		18 411	25 429	23 465	2 443	18 010	17 668	342	2%	23 465
Pension and UIF Contributions		3 705	5 184	3 940	391	2 652	2 955	(303)	-10%	3 940
Medical Aid Contributions		2 170	2 323	2 596	288	1 703	1 947	(244)	-13%	2 596
Overtime		1 513	1 102	1 310	141	1 189	982	207	21%	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	2 785	(118)	-4%	3 713
Cellphone Allowance		434	410	374	34	319	281	38	14%	374
Housing Allowances			585	1 464	135	1 018	1 098	(80)	-7%	1 464
Other benefits and allowances		631	316	429	39	289	322	(33)	-10%	429
Payments in lieu of leave			70	40						40
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>		<b>32 128</b>	<b>39 637</b>	<b>39 126</b>	<b>3 746</b>	<b>29 702</b>	<b>29 832</b>	<b>(130)</b>	<b>0%</b>	<b>39 126</b>
<b>% increase</b>			<b>23.4%</b>	<b>21.8%</b>						<b>21.8%</b>
<b>Total Parent Municipality</b>		<b>44 529</b>	<b>53 453</b>	<b>52 962</b>	<b>4 822</b>	<b>39 639</b>	<b>40 207</b>	<b>(568)</b>	<b>-1%</b>	<b>52 962</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			<b>20.0%</b>	<b>18.9%</b>						<b>18.9%</b>
<b>Board Members of Entities</b>										
<b>Senior Managers of Entities</b>										
<b>Other Staff of Entities</b>										
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>44 529</b>	<b>53 453</b>	<b>52 962</b>	<b>4 822</b>	<b>39 639</b>	<b>40 207</b>	<b>(568)</b>	<b>-1%</b>	<b>52 962</b>
<b>% increase</b>			<b>20.0%</b>	<b>18.9%</b>						<b>18.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>37 025</b>	<b>45 227</b>	<b>44 715</b>	<b>4 150</b>	<b>33 493</b>	<b>34 025</b>	<b>(532)</b>	<b>-2%</b>	<b>44 715</b>

## 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 - M09 March

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
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		136	134	134	150	43	38	7	21	142			3 923	4 727	9 664	10 185
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-			-	-	-	-
Service charges - electricity revenue		387	393	556	348	267	347	663	328	346			1 342	4 976	7 396	7 942
Service charges - water revenue		143	870	786	936	27	321	1 047	32	289			2 092	6 543	6 769	7 514
Service charges - sanitation revenue		4	109	106	60	4	7	177	6	8			954	1 434	1 512	1 593
Service charges - refuse		5	63	36	38	3	5	78	4	5			633	869	916	965
Service charges - other		-	-	-	-	-	-	-	-	-			-	-	-	-
Rental of facilities and equipment		6	5	6	2	13	4	10	8	3			34	91	93	96
Interest earned - external investments		1	9	7	4	9	16	252	20	33			(258)	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			(7 562)	12 957	708	721
<b>Cash Receipts by Source</b>		<b>42 211</b>	<b>4 150</b>	<b>14 248</b>	<b>1 640</b>	<b>32 573</b>	<b>1 837</b>	<b>2 420</b>	<b>8 526</b>	<b>33 854</b>			<b>1 242</b>	<b>142 701</b>	<b>164 122</b>	<b>169 511</b>
<b>Other Cash Flows by Source</b>																
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		-	-	-	-	-	-	-	-	-			-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>74 818</b>	<b>7 677</b>	<b>14 469</b>	<b>34 336</b>	<b>55 513</b>	<b>5 822</b>	<b>2 420</b>	<b>9 674</b>	<b>63 161</b>			<b>(5 940)</b>	<b>261 950</b>	<b>280 520</b>	<b>301 490</b>
<b>Cash Payments by Type</b>																
Employee related costs		3 373	3 384	3 594	3 865	5 643	3 475	3 556	3 755	4 150			8 578	43 374	47 195	50 768
Remuneration of councillors		742	674	674	674	674	682	682	672	672			2 101	8 247	8 670	9 138
Interest paid		17	10	12	11	11	14	11	9	11			8	115	105	111
Bulk purchases - Electricity		30	821	791	18	441	-	17	50	913			1 909	4 988	7 011	7 577
Bulk purchases - Water & Sewer		-	427	-	665	-	444	362	-	497			2 085	4 480	5 055	5 459
Other materials		-	-	-	-	-	-	-	-	-			-	-	-	-
Contracted services		623	1 256	3 839	1 097	1 005	588	411	558	343			(1 021)	8 700	5 609	5 968
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-			-	-	-	-
Grants and subsidies paid - other		256	-	336	276	541	-	-	-	551			510	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			(3 121)	38 697	45 710	46 646
<b>Cash Payments by Type</b>		<b>8 725</b>	<b>11 700</b>	<b>12 081</b>	<b>10 312</b>	<b>10 991</b>	<b>10 070</b>	<b>16 420</b>	<b>6 727</b>	<b>12 995</b>			<b>11 050</b>	<b>111 071</b>	<b>121 485</b>	<b>127 912</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		16 586	13 906	8 339	23 068	7 996	16 422	1 484	8 432	17 055			25 555	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)	-	-	-
<b>Total Cash Payments by Type</b>		<b>57 811</b>	<b>25 606</b>	<b>10 420</b>	<b>38 380</b>	<b>18 988</b>	<b>21 885</b>	<b>2 904</b>	<b>15 159</b>	<b>30 050</b>			<b>29 497</b>	<b>250 700</b>	<b>261 318</b>	<b>278 099</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>17 007</b>	<b>(17 929)</b>	<b>4 050</b>	<b>(4 044)</b>	<b>36 525</b>	<b>(16 063)</b>	<b>(484)</b>	<b>(5 485)</b>	<b>33 110</b>			<b>(35 437)</b>	<b>11 250</b>	<b>19 201</b>	<b>23 391</b>
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	49 786	49 786	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	49 786	49 786	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 - M09 March

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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			120 789	-		
May	6 068	9 970	8 902			129 691	-		
June	9 130	10 056	9 154			138 845	-		
<b>Total Capital expenditure</b>	<b>131 146</b>	<b>133 095</b>	<b>138 845</b>	<b>100 289</b>					

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

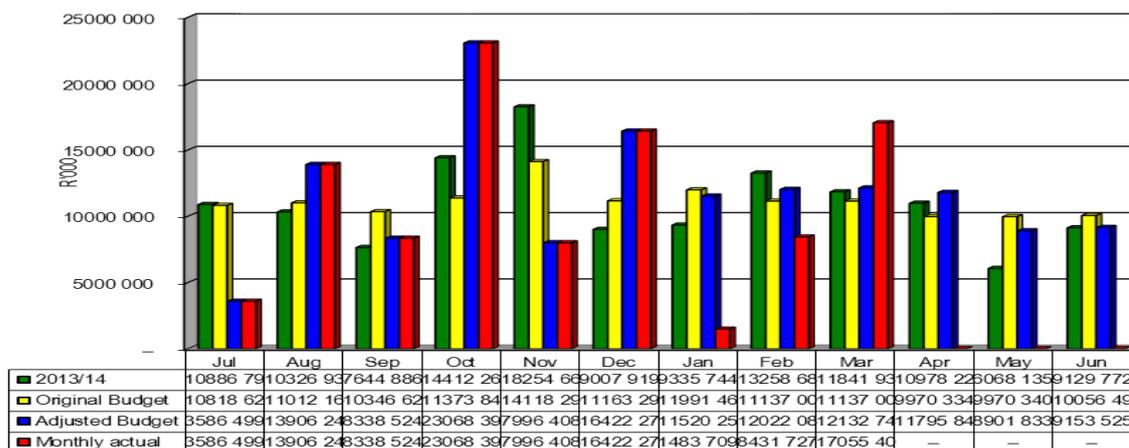
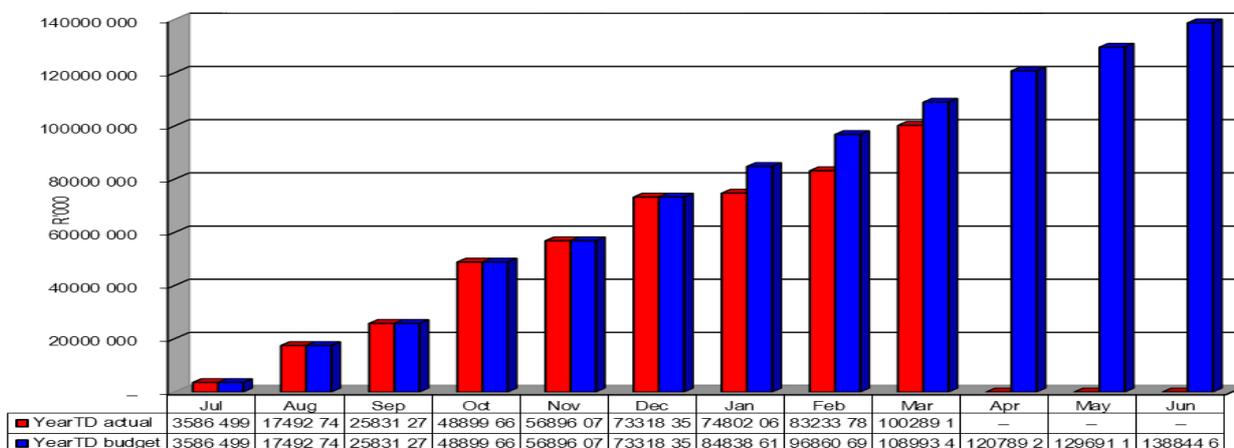


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



## 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 - M09 March

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		103 938	95 646	116 396	13 358	86 973	94 085	7 113	7.6%	119 497
Infrastructure - Road transport		25 310	16 788	28 259	4 745	31 307	28 259	(3 048)	-10.8%	29 825
Roads, Pavements & Bridges		25 310	16 788	28 259	4 745	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	8 613	36 265	46 579	10 315	22.1%	70 425
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		66 137	63 859	68 890	8 613	36 265	46 579	10 315	22.1%	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		-	-	-	-	-	-	-	-	-
<b>Community</b>		2 016	18 354	8 969	1 563	6 449	8 406	1 958	23.3%	8 969
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	8 559	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	7 000	7 000	513	5 392	6 669	1 277	19.1%	7 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	100	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		1 097	2 696	1 969	1 050	1 057	1 737	681	39.2%	1 969
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 592	8 384	3 142	-	288	1 765	1 477	83.7%	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	-	195	191	(4)	-2.1%	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	-	-	550	550	100.0%	779
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		99	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		301	211	87	-	-	87	87	100.0%	87
Computers - software & programming		301	211	87	-	-	87	87	100.0%	87
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	107 847	122 595	128 595	14 921	93 709	104 343	10 634	10.2%	131 696
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 - M09

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	10 000	10 000	2 135	4 307	4 400	93	2.1%	10 000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	10 000	10 000	2 135	4 307	4 400	93	2.1%	10 000
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	10 000	10 000	2 135	4 307	4 400	93	2.1%	10 000
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	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
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	10 500	10 250	2 135	4 549	4 650	101	2.2%	10 250
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 - M09 March

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14 389	6 925	5 838	255	3 261	5 134	1 873	36.5%	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	100	30	30.0%	280
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	200	280	-	70	100	30	30.0%	280
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 289	6 075	4 955	255	2 485	4 506	2 021	44.9%	4 955
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		55	600	400	-	95	400	305	76.2%	400
Reticulation		14 234	5 475	4 555	255	2 389	4 106	1 716	41.8%	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
<b>Community</b>		224	80	40	-	0	35	35	99.2%	40
Parks & gardens		37	-	-	-	-	-	-	-	-
Sportsfields & stadia		36	50	20	-	-	20	20	100.0%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		152	30	20	-	0	15	15	98.1%	20
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		16 097	725	637	98	411	564	152	27.0%	637
General vehicles		506	545	482	79	242	409	167	40.8%	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	19	142	130	(12)	-9.4%	130
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		15 197	30	15	-	1	15	14	91.3%	15
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>30 710</b>	<b>7 730</b>	<b>6 515</b>	<b>353</b>	<b>3 672</b>	<b>5 732</b>	<b>2 060</b>	<b>35.9%</b>	<b>6 515</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 March 2015 of 2014/2015FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: .....

*Tshepo Macdonald Bloom*

**Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)**

Signature: .....

*Tshepo Macdonald Bloom*

Date

: *16/04/15* .....