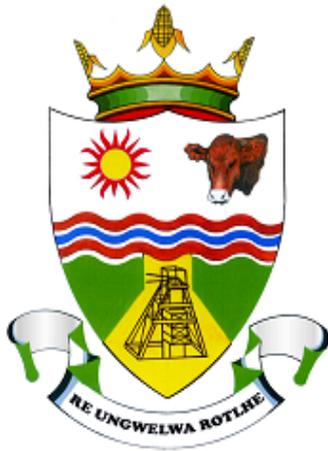


JOE MOROLONG LOCAL MUNICIPALITY



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

MAY: 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 31st May 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 | 251 135 | 269 083 | 107.15% | 106.39% |
| TOTAL OPERATING EXPENDITURE | 114 065 | 97 271 | 108 096 | 111.13% | 94.77% |
| TOTAL CAPITAL EXPENDITURE | 138 845 | 129 715 | 127 180 | 98.05% | 91.60% |
| SURPLUS/(DEFICIT) | - | 24 149 | 33 807 | | |

➤ Revenue

The revenue performance in terms of year-to-date actuals is 107%, but when we exclude grants and focus on the municipality's own revenue only the performance is 136%, a 6% decrease 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.

The municipality received additional R2.7 million Housing Grant for this month.

➤ **Operating Expenditure**

Current expenditure is almost at 111% of the year-to-date budget, and only other expenditure, contracted service and transfers and grants paid indicated over expenditure of over 5%. The other expenditure overspending is mostly as result of additional housing grant of R 7.3 million received that have to spend as compared to adjusted budget. This expenditure item will continue to be monitored in order to avoid unauthorised expenditure

➤ **Capital Expenditure**

Current expenditure is 98%, which means the municipality is 2% or R 2.5 million below the year-to-date budget, the expenditure under water are underspending on their budget. The slow spending was as result the delay in the appointment due to procurement procedures at the beginning of financial year.

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- May

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

RECOMMENDATION:

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

Section 3: Executive Summary

3.1 Introduction

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

3.2 Performance

3.2.1 Against annual budget (original approved and latest adjustments)

Operating Revenue by Source

The operating revenue performance in terms of year-to-date actuals is 110%, the annual billing for rates and fixed service charges took place in May and are reflected in this report. Year-to-date electricity is 28% less than the target. Year-to-date revenue 10%, R 12.8 million above year-to-date budgeted projections for May 2015.

Operating expenditure by type

Current expenditure is almost at 111% of the year-to-date budget, and other expenditure, contracted service and transfers and grants paid indicated over expenditure of 5% for May 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 127.1 million or 98% of year-to-date budget which is 2% below the year-to-date target for May 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 42.8 million and it decreased by R 26.7 million during May resulting in a closing balance of R 16.1 million (R 7.6 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 May 2015.

Remedial or Corrective Steps

No Comments for May 2015.

3.3 Conclusion

Performance of revenue by source compared to budget is okay. Operating expenditure currently reflects a variance of 11% above YTD budget while capital expenditure is 2% 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 - M11 May

| 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 | 944 | 16 194 | 13 296 | 2 898 | 22% | 15 025 |
| Investment revenue | 260 | – | 92 | 11 | 389 | 84 | 304 | 361% | 92 |
| Transfers recognised - operational | 74 257 | 111 580 | 113 634 | 2 659 | 118 840 | 113 634 | 5 206 | 5% | 118 840 |
| Other own revenue | 4 849 | 839 | 1 460 | 40 | 1 638 | 1 421 | 217 | 15% | 1 460 |
| Total Revenue (excluding capital transfers and contributions) | 95 241 | 138 163 | 136 514 | 3 655 | 147 550 | 134 738 | 12 811 | 10% | 141 720 |
| Employee costs | 37 025 | 45 227 | 44 715 | 3 838 | 42 389 | 41 152 | 1 237 | 3% | 44 715 |
| Remuneration of Councillors | 7 504 | 8 226 | 8 247 | 1 442 | 8 304 | 7 559 | 745 | 10% | 8 247 |
| Depreciation & asset impairment | 24 326 | 9 826 | 7 717 | – | – | – | – | – | 7 717 |
| Finance charges | 232 | 884 | 899 | 18 | 527 | 500 | 27 | 5% | 899 |
| Materials and bulk purchases | 11 018 | 11 169 | 9 469 | 874 | 7 747 | 8 836 | (1 088) | -12% | 9 469 |
| Transfers and grants | 13 705 | 2 021 | 2 471 | 273 | 2 503 | 2 294 | 209 | 9% | 2 471 |
| Other expenditure | 63 858 | 31 921 | 40 548 | 4 816 | 46 625 | 36 929 | 9 696 | 26% | 46 518 |
| Total Expenditure | 157 668 | 109 273 | 114 065 | 11 261 | 108 096 | 97 271 | 10 825 | 11% | 120 035 |
| Surplus/(Deficit) | (62 426) | 28 890 | 22 448 | (7 607) | 39 454 | 37 468 | 1 986 | 5% | 21 684 |
| 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 | (7 607) | 160 987 | 153 864 | 7 123 | 5% | 140 717 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | 7 123 | 5% | 140 717 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 107 847 | 133 095 | 138 845 | 19 810 | 127 180 | 129 715 | (2 536) | -2% | 141 946 |
| Capital transfers recognised | 103 938 | 104 205 | 108 236 | 12 489 | 100 849 | 105 087 | (4 239) | -4% | 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 | 7 321 | 16 894 | 16 468 | 426 | 3% | 22 448 |
| Total sources of capital funds | 107 847 | 133 095 | 138 845 | 19 810 | 127 180 | 129 715 | (2 536) | -2% | 141 946 |
| Financial position | | | | | | | | | |
| Total current assets | 47 757 | 9 458 | 25 576 | – | 156 411 | – | – | – | 25 576 |
| Total non current assets | 1 159 368 | 1 017 648 | 1 168 019 | – | 1 539 255 | – | – | – | 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 | – | 1 655 107 | – | – | – | 1 176 138 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 149 643 | 136 892 | 150 879 | (6 932) | 156 216 | 154 629 | (1 587) | -1% | 150 879 |
| Net cash from (used) investing | (131 146) | (133 073) | (138 845) | (19 810) | (142 799) | (137 691) | 5 108 | -4% | (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 | – | 16 124 | 19 645 | 3 521 | 18% | 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 | 2 553 | 2 374 | 5 987 | 2 761 | 5 467 | 1 236 | 5 853 | 112 374 | 138 605 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 4 880 | 1 | – | – | – | – | 1 | – | 4 882 |

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) - M11 May

| 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 | | | | | | | | | | |
| Governance and administration | | 82 034 | 105 857 | 103 212 | 18 | 108 422 | 103 189 | 5 232 | 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 | 12 | 102 660 | 97 456 | 5 204 | 5% | 97 460 |
| Corporate services | | 146 | 256 | 306 | 6 | 316 | 287 | 28 | 10% | 306 |
| Community and public safety | | 608 | 2 966 | 5 021 | 2 661 | 12 353 | 5 017 | 7 336 | 146% | 12 359 |
| Community and social services | | 608 | 2 966 | 2 966 | 2 | 2 960 | 2 962 | (2) | 0% | 2 966 |
| Sport and recreation | | - | - | - | - | - | - | - | | - |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | 2 054 | 2 659 | 9 392 | 2 054 | 7 338 | 357% | 9 392 |
| Health | | - | - | - | - | - | - | - | | - |
| Economic and environmental services | | 66 204 | 57 235 | 65 394 | 2 | 66 376 | 65 356 | 1 020 | 2% | 66 543 |
| Planning and development | | 66 204 | 57 235 | 57 235 | 2 | 57 068 | 57 197 | (129) | 0% | 57 235 |
| Road transport | | - | - | 8 160 | - | 9 308 | 8 160 | 1 148 | 14% | 9 308 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 73 868 | 76 310 | 79 283 | 974 | 81 933 | 77 573 | 4 360 | 6% | 80 771 |
| Electricity | | 4 914 | 7 249 | 5 855 | 246 | 3 554 | 4 925 | (1 371) | -28% | 5 855 |
| Water | | 66 677 | 66 636 | 71 004 | 491 | 76 169 | 70 455 | 5 714 | 8% | 72 492 |
| Waste water management | | 1 439 | 1 510 | 1 510 | 152 | 1 366 | 1 361 | 5 | 0% | 1 510 |
| Waste management | | 838 | 915 | 915 | 85 | 844 | 832 | 12 | 1% | 915 |
| Other | 4 | - | - | - | - | - | - | - | | - |
| Total Revenue - Standard | 2 | 222 714 | 242 368 | 252 910 | 3 655 | 269 083 | 251 135 | 17 948 | 7% | 262 885 |
| Expenditure - Standard | | | | | | | | | | |
| Governance and administration | | 80 554 | 54 818 | 57 678 | 3 959 | 49 347 | 45 563 | 3 784 | 8% | 57 678 |
| Executive and council | | 17 185 | 16 106 | 16 672 | 2 144 | 16 248 | 15 433 | 814 | 5% | 16 672 |
| Budget and treasury office | | 41 299 | 27 019 | 29 746 | 1 019 | 22 123 | 19 660 | 2 462 | 13% | 29 746 |
| Corporate services | | 22 070 | 11 693 | 11 259 | 796 | 10 977 | 10 469 | 508 | 5% | 11 259 |
| Community and public safety | | 10 276 | 10 528 | 12 643 | 3 375 | 20 130 | 11 735 | 8 395 | 72% | 17 322 |
| Community and social services | | 5 643 | 10 528 | 10 588 | 964 | 10 665 | 9 680 | 985 | 10% | 10 588 |
| Sport and recreation | | - | - | - | - | - | - | - | | - |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | 4 634 | - | 2 054 | 2 411 | 9 465 | 2 054 | 7 411 | 361% | 6 733 |
| Health | | - | - | - | - | - | - | - | | - |
| Economic and environmental services | | 13 759 | 8 011 | 7 962 | 595 | 7 533 | 7 350 | 182 | 2% | 7 962 |
| Planning and development | | 13 759 | 8 011 | 7 962 | 595 | 7 533 | 7 350 | 182 | 2% | 7 962 |
| Road transport | | - | - | - | - | - | - | - | | - |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 53 079 | 35 916 | 35 782 | 3 332 | 31 086 | 32 623 | (1 537) | -5% | 35 782 |
| Electricity | | 7 002 | 6 688 | 5 268 | 443 | 4 608 | 4 729 | (121) | -3% | 5 268 |
| Water | | 46 077 | 29 228 | 30 514 | 2 889 | 26 478 | 27 894 | (1 415) | -5% | 30 514 |
| Waste water management | | - | - | - | - | - | - | - | | - |
| Waste management | | - | - | - | - | - | - | - | | - |
| Other | | - | - | - | - | - | - | - | | - |
| Total Expenditure - Standard | 3 | 157 668 | 109 273 | 114 065 | 11 261 | 108 096 | 97 271 | 10 825 | 11% | 118 744 |
| Surplus/ (Deficit) for the year | | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | 7 123 | 5% | 144 140 |

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.

| 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 | | | | | | | | | |
| Revenue by Vote | | | | | | | | | |
| 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 | 12 | 102 660 | 97 456 | 5 204 | 5.3% | 97 460 |
| Vote 3 - Corporate Support Service | 146 | 256 | 306 | 6 | 316 | 287 | 28 | 9.9% | 306 |
| Vote 4 - Community Service | 2 884 | 5 391 | 7 445 | 2 898 | 14 563 | 7 210 | 7 353 | 102.0% | 14 783 |
| Vote 5 - Technical Services | 63 708 | 57 211 | 65 370 | 2 | 66 376 | 65 332 | 1 044 | 1.6% | 66 519 |
| Vote 6 - Electricity Services | 4 914 | 7 249 | 5 855 | 246 | 3 554 | 4 925 | (1 371) | -27.8% | 5 855 |
| Vote 7 - Water Services | 66 677 | 66 636 | 71 004 | 491 | 76 169 | 70 455 | 5 714 | 8.1% | 72 492 |
| Vote 8 - Development & Town Planning Services | 2 496 | 24 | 24 | – | – | 24 | (24) | -100.0% | 24 |
| Total Revenue by Vote | 222 714 | 242 368 | 252 910 | 3 655 | 269 083 | 251 135 | 17 948 | 7.1% | 262 885 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive & Council | 17 185 | 16 106 | 16 672 | 2 144 | 16 248 | 15 433 | 814 | 5.3% | 16 672 |
| Vote 2 - Budget & Treasury Office | 41 299 | 27 019 | 29 746 | 1 019 | 22 123 | 19 660 | 2 462 | 12.5% | 29 746 |
| Vote 3 - Corporate Support Service | 22 070 | 11 693 | 11 259 | 796 | 10 977 | 10 469 | 508 | 4.8% | 11 259 |
| Vote 4 - Community Service | 10 276 | 10 528 | 12 643 | 3 375 | 20 130 | 11 735 | 8 395 | 71.5% | 17 322 |
| Vote 5 - Technical Services | 3 847 | 5 833 | 5 936 | 397 | 5 537 | 5 489 | 48 | 0.9% | 5 936 |
| Vote 6 - Electricity Services | 7 002 | 6 688 | 5 268 | 443 | 4 608 | 4 729 | (121) | -2.6% | 5 268 |
| Vote 7 - Water Services | 46 077 | 29 228 | 30 514 | 2 889 | 26 478 | 27 894 | (1 415) | -5.1% | 30 514 |
| Vote 8 - Development & Town Planning Services | 9 912 | 2 178 | 2 026 | 198 | 1 995 | 1 861 | 134 | 7.2% | 2 026 |
| Total Expenditure by Vote | 157 668 | 109 273 | 114 065 | 11 261 | 108 096 | 97 271 | 10 825 | 11.1% | 118 744 |
| Surplus/ (Deficit) for the year | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | 7 123 | 4.6% | 144 140 |

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 107% achievement while operating expenditure is 11% above year-to-date budget.

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

| 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 | 246 | 3 554 | 4 925 | (1 371) | -28% | 5 855 |
| Service charges - water revenue | 5 315 | 6 419 | 6 746 | 461 | 10 430 | 6 179 | 4 252 | 69% | 6 746 |
| Service charges - sanitation revenue | 1 439 | 1 510 | 1 510 | 152 | 1 366 | 1 361 | 5 | 0% | 1 510 |
| Service charges - refuse revenue | 838 | 915 | 915 | 85 | 844 | 832 | 12 | 1% | 915 |
| Service charges - other | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | 100 | 95 | 95 | 6 | 66 | 87 | (21) | -24% | 95 |
| Interest earned - external investments | 260 | – | 92 | 11 | 389 | 84 | 304 | 361% | 92 |
| Interest earned - outstanding debtors | 3 727 | 50 | 352 | – | 484 | 344 | 140 | 41% | 352 |
| Dividends received | – | – | – | – | – | – | – | – | – |
| Fines | – | – | – | – | – | – | – | – | – |
| Licences and permits | – | – | – | – | – | – | – | – | – |
| Agency services | – | – | – | – | – | – | – | – | – |
| Transfers recognised - operational | 74 257 | 111 580 | 113 634 | 2 659 | 118 840 | 113 634 | 5 206 | 5% | 118 840 |
| Other revenue | 1 022 | 694 | 1 012 | 34 | 1 088 | 989 | 98 | 10% | 1 012 |
| Gains on disposal of PPE | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | 95 241 | 138 163 | 136 514 | 3 655 | 147 550 | 134 738 | 12 811 | 10% | 141 720 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 37 025 | 45 227 | 44 715 | 3 838 | 42 389 | 41 152 | 1 237 | 3% | 44 715 |
| Remuneration of councillors | 7 504 | 8 226 | 8 247 | 1 442 | 8 304 | 7 559 | 745 | 10% | 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 | 18 | 527 | 500 | 27 | 5% | 899 |
| Bulk purchases | 11 018 | 11 169 | 9 469 | 874 | 7 747 | 8 836 | (1 088) | -12% | 9 469 |
| Other materials | – | – | – | – | – | – | – | – | – |
| Contracted services | 168 | 4 636 | 8 700 | 227 | 10 020 | 8 591 | 1 429 | 17% | 8 700 |
| Transfers and grants | 13 705 | 2 021 | 2 471 | 273 | 2 503 | 2 294 | 209 | 9% | 2 471 |
| Other expenditure | 61 354 | 26 071 | 30 635 | 4 589 | 36 605 | 28 338 | 8 267 | 29% | 36 605 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | – | – |
| Total Expenditure | 157 668 | 109 273 | 114 065 | 11 261 | 108 096 | 97 271 | 10 825 | 11% | 120 035 |
| Surplus/(Deficit) | | | | | | | | | |
| 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 | (7 607) | 160 987 | 153 864 | | | 140 717 |
| Taxation | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | | | 140 717 |
| Attributable to minorities | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | | | 140 717 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 65 046 | 133 095 | 138 845 | (7 607) | 160 987 | 153 864 | | | 140 717 |

The year-to-date operating revenue actuals reflects an achievement of 107% of the year-to-date budget, 6% above the target.

Current expenditure is almost 11%, above year-to-date budget projections for May 2015.

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

| 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 | - | 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 | - | 55 500 | 54 205 | 1 294 | 2% | 54 205 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive & Council | 842 | 622 | 600 | 526 | 526 | 600 | (74) | -12% | 600 |
| Vote 2 - Budget & Treasury Office | 455 | 231 | 20 | - | 17 | 20 | (3) | -16% | 20 |
| Vote 3 - Corporate Support Service | 327 | 1 105 | 872 | - | 511 | 698 | (188) | -27% | 872 |
| Vote 4 - Community Service | 2 125 | 12 533 | 10 556 | 1 777 | 9 401 | 9 665 | (264) | -3% | 10 556 |
| Vote 5 - Technical Services | 9 075 | 2 900 | 8 560 | 1 968 | 11 740 | 8 560 | 3 180 | 37% | 10 173 |
| Vote 6 - Electricity Services | - | - | - | - | - | - | - | | - |
| Vote 7 - Water Services | 46 895 | 61 500 | 64 031 | 15 540 | 49 485 | 55 967 | (6 482) | -12% | 65 520 |
| Vote 8 - Development & Town Planning Services | 99 | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 59 818 | 78 890 | 84 640 | 19 810 | 71 680 | 75 510 | (3 830) | -5% | 87 741 |
| Total Capital Expenditure | 107 847 | 133 095 | 138 845 | 19 810 | 127 180 | 129 715 | (2 536) | -2% | 141 946 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 1 624 | 1 958 | 1 492 | 526 | 1 054 | 1 318 | (265) | -20% | 1 492 |
| Executive and council | 842 | 622 | 600 | 526 | 526 | 600 | (74) | -12% | 600 |
| Budget and treasury office | 455 | 231 | 20 | - | 17 | 20 | (3) | -16% | 20 |
| Corporate services | 327 | 1 105 | 872 | - | 511 | 698 | (188) | -27% | 872 |
| Community and public safety | 2 125 | 21 092 | 10 556 | 1 777 | 9 401 | 9 665 | (264) | -3% | 10 556 |
| Community and social services | 2 125 | 12 533 | 10 556 | 1 777 | 9 401 | 9 665 | (264) | -3% | 10 556 |
| Sport and recreation | - | 8 559 | - | - | - | - | - | | - |
| Public safety | - | - | - | - | - | - | - | | - |
| Housing | - | - | - | - | - | - | - | | - |
| Health | - | - | - | - | - | - | - | | - |
| Economic and environmental services | 25 470 | 19 688 | 28 659 | 1 968 | 33 275 | 28 659 | 4 615 | 16% | 30 225 |
| Planning and development | 160 | 2 900 | 400 | 1 968 | 1 968 | 400 | 1 568 | 392% | 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 | 15 540 | 83 450 | 90 073 | (6 623) | -7% | 98 137 |
| Electricity | - | - | - | - | - | - | - | | - |
| Water | 66 137 | 75 359 | 78 890 | 15 540 | 64 049 | 70 826 | (6 777) | -10% | 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 | 19 810 | 127 180 | 129 715 | (2 536) | -2% | 140 411 |
| Funded by: | | | | | | | | | |
| National Government | 94 925 | 104 205 | 108 236 | 12 489 | 100 849 | 105 087 | (4 239) | -4% | 109 771 |
| Provincial Government | - | - | - | - | - | - | - | | - |
| District Municipality | - | - | - | - | - | - | - | | - |
| Other transfers and grants | 9 013 | - | - | - | - | - | - | | - |
| Transfers recognised - capital | 103 938 | 104 205 | 108 236 | 12 489 | 100 849 | 105 087 | (4 239) | -4% | 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 | 7 321 | 16 894 | 16 468 | 426 | 3% | 22 448 |
| Total Capital Funding | 107 847 | 133 095 | 138 845 | 19 810 | 127 180 | 129 715 | (2 536) | -2% | 141 946 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - M11 May

| 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 | 7 566 | 14 349 |
| Call investment deposits | | 17 475 | 218 | 5 000 | 8 558 | 5 000 |
| Consumer debtors | | 23 976 | 4 727 | 4 727 | 40 726 | 4 727 |
| Other debtors | | 1 245 | | | 97 879 | |
| Current portion of long-term receivables | | | | | | |
| Inventory | | 1 962 | 1 500 | 1 500 | 1 682 | 1 500 |
| Total current assets | | 47 757 | 9 458 | 25 576 | 156 411 | 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 | 1 539 255 | 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 | 1 539 255 | 1 168 019 |
| TOTAL ASSETS | | 1 207 125 | 1 027 106 | 1 193 595 | 1 695 666 | 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 | 1 655 107 | 1 176 138 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 150 620 | 1 011 529 | 1 176 138 | 1 655 107 | 1 176 138 |
| Reserves | | - | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1 150 620 | 1 011 529 | 1 176 138 | 1 655 107 | 1 176 138 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| 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 | 559 | 28 448 | 29 261 | (813) | -3% | 31 650 |
| Government - operating | 74 257 | 111 580 | 110 781 | 2 659 | 113 515 | 110 781 | 2 734 | 2% | 110 781 |
| Government - capital | 127 487 | 104 205 | 119 249 | - | 126 432 | 119 249 | 7 183 | 6% | 119 249 |
| Interest | 260 | 40 | 269 | 11 | 148 | 267 | (120) | -45% | 269 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (104 313) | (103 935) | (108 935) | (9 870) | (109 687) | (102 698) | 6 989 | -7% | (108 935) |
| Finance charges | (232) | (100) | (115) | (18) | (135) | (108) | 27 | -25% | (115) |
| Transfers and Grants | - | - | (2 021) | (273) | (2 503) | (2 124) | 380 | -18% | (2 021) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 149 643 | 136 892 | 150 879 | (6 932) | 156 216 | 154 629 | (1 587) | -1% | 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) | (19 810) | (142 799) | (137 691) | 5 108 | -4% | (138 845) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (131 146) | (133 073) | (138 845) | (19 810) | (142 799) | (137 691) | 5 108 | -4% | (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 | | | | | | | | | |
| Cash/cash equivalents at beginning: | 17 272 | 3 035 | 11 250 | (26 742) | 13 025 | 16 546 | - | - | 11 250 |
| Cash/cash equivalents at month/year end: | (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 | - | 16 124 | 19 645 | - | - | 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 - M11 May

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|-------------------------------------------------------------------------|-------------|---------------------|----------------|----------------|---------------|---------------|---------------|-----------------|-----------------|----------------|--------------------|----------------------------------------------|---------------------------------------------|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 890 | 815 | 1 869 | 1 231 | 3 418 | 766 | 1 893 | 7 992 | 18 874 | 15 300 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 100 | 118 | 101 | 160 | 163 | 157 | 595 | 2 446 | 3 842 | 3 522 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 1 202 | 1 181 | 1 135 | 1 123 | 1 687 | 98 | 1 426 | 6 010 | 13 861 | 10 343 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 163 | 159 | 154 | 155 | 113 | 115 | 537 | 994 | 2 389 | 1 914 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 97 | 95 | 92 | 92 | 85 | 79 | 381 | 838 | 1 760 | 1 475 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 101 | 6 | 2 635 | 0 | 0 | 21 | 1 021 | 94 095 | 97 879 | 95 137 | | |
| Total By Income Source | 2000 | 2 553 | 2 374 | 5 987 | 2 761 | 5 467 | 1 236 | 5 853 | 112 374 | 138 605 | 127 691 | - | - |
| 2013/14 - totals only | | 1744959 | 3884977 | 1767910 | 943790 | 989456 | 661240 | 15734913 | 99064587 | 124 792 | 117 394 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 60 | 65 | 37 | 38 | 5 | 1 | 63 | 15 | 283 | 121 | | |
| Commercial | 2300 | 723 | 775 | 640 | 769 | 972 | 494 | 3 005 | 7 937 | 15 316 | 13 177 | | |
| Households | 2400 | 1 604 | 1 385 | 5 159 | 1 789 | 4 325 | 719 | 2 693 | 104 069 | 121 742 | 113 595 | | |
| Other | 2500 | 166 | 149 | 151 | 165 | 164 | 23 | 93 | 354 | 1 263 | 798 | | |
| Total By Customer Group | 2600 | 2 553 | 2 374 | 5 987 | 2 761 | 5 467 | 1 236 | 5 853 | 112 374 | 138 605 | 127 691 | - | - |

Section 6 – Creditors' analysis

Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

| 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 | | | | |
| 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 | 4 879 | - | - | - | - | - | - | - | - | - | 4 879 | 292 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 1 | 1 | - | - | - | - | - | 1 | - | - | 2 | 4 |
| Total By Customer Type | 1000 | 4 880 | 1 | - | - | - | - | - | 1 | - | - | 4 882 | 296 |

Section 7 – Investment portfolio analysis

Supporting Table SC5

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|-------------------------------------------------------------------|-------------------------|-----------------------|------------------------------|--------------------------------------|------------------------------------|----------------------------------------------|---------------------------------|----------------------------------------|
| R thousands | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | |
| ABSA Bank-9288820487 | Call Account | Call Deposit | Call Deposit | 1 | | 244 | – | 245 |
| ABSA Bank-2073969801 | Fixed Deposit | Fixed deposit | | 0 | | 31 | – | 31 |
| Standard Bank-548529973-003 | Call Account | Money Market | Call Deposit | 1 | | 72 | – | 72 |
| ABSA-9297200038 | Depositor Plus | Depositor Plus | Depositor Plus | 1 | | 230 | – | 231 |
| FNB-74487006569 | Notice | Notice Account | Notice | 34 | | 7 911 | – | 7 945 |
| 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 | | | | 37 | | 8 521 | – | 8 558 |
| Entities | | | | | | | | |
| Entities sub-total | | | | – | | – | – | – |
| TOTAL INVESTMENTS AND INTEREST | | | | 37 | | 8 521 | – | 8 558 |

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant Receipts

| 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 | | | | | | | | | |
| RECEIPTS: | | | | | | | | | |
| <u>Operating Transfers and Grants</u> | | | | | | | | | |
| 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 |
| Provincial Government: | 2 086 | 969 | 3 023 | 2 659 | 10 361 | 3 023 | - | | 10 361 |
| Sport and Recreation | 590 | 969 | 969 | - | 969 | 969 | - | | 969 |
| Housing | | | 2 054 | 2 659 | 9 392 | 2 054 | | | 9 392 |
| EPWP | 1 496 | | | | | | - | | |
| District Municipality: | - | - | - | - | - | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| Total Operating Transfers and Grants | 84 753 | 108 727 | 110 781 | 2 659 | 118 119 | 110 781 | - | | 118 119 |
| <u>Capital Transfers and Grants</u> | | | | | | | | | |
| 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 | 116 976 | 107 058 | 119 249 | - | 121 886 | 119 249 | 1 148 | 1.0% | 121 886 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 201 729 | 215 785 | 230 030 | 2 659 | 240 005 | 230 030 | 1 148 | 0.5% | 240 005 |

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.

| 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 | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 82 667 | 107 758 | 107 758 | 11 603 | 97 001 | 98 778 | (1 777) | -1.8% | 107 758 |
| Local Government Equitable Share | 71 227 | 93 255 | 93 255 | 7 771 | 85 484 | 85 484 | – | – | 93 255 |
| Water Services Operating Subsidy | 8 000 | 10 000 | 10 000 | 3 051 | 7 538 | 9 167 | (1 628) | -17.8% | 10 000 |
| Finance Management | 1 550 | 1 600 | 1 600 | 148 | 1 530 | 1 467 | 64 | 4.3% | 1 600 |
| Municipal Systems Improvement | 890 | 934 | 934 | 93 | 597 | 856 | (259) | -30.3% | 934 |
| EPWP Incentive | 1 000 | 1 969 | 1 969 | 539 | 1 851 | 1 805 | 46 | 2.6% | 1 969 |
| Other transfers and grants [insert description] | – | – | – | – | – | – | – | – | – |
| Provincial Government: | 2 086 | 969 | 3 023 | 2 494 | 10 158 | 2 863 | 7 296 | 254.8% | 10 361 |
| Sport and Recreation | 590 | 969 | 969 | 83 | 693 | 808 | (115) | -14.2% | 969 |
| Housing | – | – | 2 054 | 2 411 | 9 465 | 2 054 | 7 411 | 360.7% | 9 392 |
| EPWP | 1 496 | – | – | – | – | – | – | – | – |
| District Municipality: | – | – | – | – | – | – | – | – | – |
| Other grant providers: | – | – | – | – | – | – | – | – | – |
| Total operating expenditure of Transfers and Grants: | 84 753 | 108 727 | 110 781 | 14 097 | 107 159 | 101 641 | 5 518 | 5.4% | 118 119 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 105 725 | 107 058 | 111 089 | 12 489 | 98 284 | 102 168 | (3 884) | -3.8% | 112 578 |
| Municipal Infrastructure Grant (MIG) | 55 253 | 57 058 | 57 058 | – | 57 162 | 52 303 | 4 859 | 9.3% | 57 058 |
| Regional Bulk Infrastructure | 43 436 | – | 4 031 | – | 5 604 | 4 031 | 1 572 | 39.0% | 5 520 |
| Municipal Water Infrastructure Grant | 7 036 | 50 000 | 50 000 | 12 489 | 35 518 | 45 833 | (10 315) | -22.5% | 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 | 12 489 | 108 010 | 110 328 | (2 318) | -2.1% | 122 304 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 201 729 | 215 785 | 230 030 | 26 586 | 215 169 | 211 968 | 3 201 | 1.5% | 240 423 |

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

| Summary of Employee and Councillor remuneration | 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 |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 5 223 | 4 648 | 5 432 | 1 095 | 5 351 | 4 980 | 371 | 7% | 5 432 |
| Pension and UIF Contributions | 827 | 820 | 135 | 108 | 416 | 124 | 292 | 236% | 135 |
| Medical Aid Contributions | | | | | | | | | |
| Motor Vehicle Allowance | 1 101 | 2 056 | 2 056 | 180 | 1 886 | 1 885 | 1 | 0% | 2 056 |
| Cellphone Allowance | 353 | 701 | 623 | 59 | 650 | 571 | 80 | 14% | 623 |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | |
| Sub Total - Councillors | 7 504 | 8 226 | 8 247 | 1 442 | 8 304 | 7 559 | 744 | 10% | 8 247 |
| % increase | | 9.6% | 9.9% | | | | | | 9.9% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 2 900 | 2 904 | 2 904 | 275 | 2 661 | 2 662 | (1) | 0% | 2 904 |
| Pension and UIF Contributions | | 564 | 564 | 31 | 517 | 517 | 0 | 0% | 564 |
| Medical Aid Contributions | | 43 | 43 | 9 | 90 | 39 | 51 | 130% | 43 |
| Overtime | | | | | | | | | |
| Performance Bonus | | | | | | | | | |
| Motor Vehicle Allowance | 1 522 | 1 552 | 1 552 | 121 | 1 414 | 1 423 | (9) | -1% | 1 552 |
| Cellphone Allowance | 61 | 91 | 91 | 2 | 82 | 83 | (1) | -2% | 91 |
| Housing Allowances | | 436 | 436 | 48 | 454 | 400 | 55 | 14% | 436 |
| Other benefits and allowances | 414 | 0 | 0 | 0 | 7 | 0 | 7 | 1532% | 0 |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | 4 897 | 5 590 | 5 590 | 487 | 5 225 | 5 124 | 101 | 2% | 5 590 |
| % increase | | 14.2% | 14.2% | | | | | | 14.2% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 18 411 | 25 429 | 23 465 | 2 048 | 22 431 | 21 559 | 871 | 4% | 23 465 |
| Pension and UIF Contributions | 3 705 | 5 184 | 3 940 | 391 | 3 612 | 3 612 | (0) | 0% | 3 940 |
| Medical Aid Contributions | 2 170 | 2 323 | 2 596 | 288 | 2 379 | 2 379 | (1) | 0% | 2 596 |
| Overtime | 1 513 | 1 102 | 1 310 | 141 | 1 330 | 1 201 | 130 | 11% | 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 | 3 403 | 3 403 | (1) | 0% | 3 713 |
| Cellphone Allowance | 434 | 410 | 374 | 34 | 420 | 343 | 77 | 22% | 374 |
| Housing Allowances | | 585 | 1 464 | 135 | 1 341 | 1 342 | (1) | 0% | 1 464 |
| Other benefits and allowances | 631 | 316 | 429 | 39 | 393 | 394 | (1) | 0% | 429 |
| Payments in lieu of leave | | 70 | 40 | | | | | | 40 |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Other Municipal Staff | 32 128 | 39 637 | 39 126 | 3 351 | 37 163 | 36 028 | 1 135 | 3% | 39 126 |
| % increase | | 23.4% | 21.8% | | | | | | 21.8% |
| Total Parent Municipality | 44 529 | 53 453 | 52 962 | 5 280 | 50 692 | 48 712 | 1 981 | 4% | 52 962 |
| | | 20.0% | 18.9% | | | | | | 18.9% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | |
| 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 | 5 280 | 50 692 | 48 712 | 1 981 | 4% | 52 962 |
| % increase | | 20.0% | 18.9% | | | | | | 18.9% |
| TOTAL MANAGERS AND STAFF | 37 025 | 45 227 | 44 715 | 3 838 | 42 389 | 41 152 | 1 237 | 3% | 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 - M11 May

| 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 | 151 | 3 619 | 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 | 281 | 739 | 4 976 | 7 396 | 7 942 |
| Service charges - water revenue | | 143 | 870 | 786 | 936 | 27 | 321 | 1 047 | 32 | 289 | 70 | 78 | 1 943 | 6 543 | 6 769 | 7 514 |
| Service charges - sanitation revenue | | 4 | 109 | 106 | 60 | 4 | 7 | 177 | 6 | 8 | 7 | 7 | 940 | 1 434 | 1 512 | 1 593 |
| Service charges - refuse | | 5 | 63 | 36 | 38 | 3 | 5 | 78 | 4 | 5 | 6 | 4 | 623 | 869 | 916 | 965 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 6 | 5 | 6 | 2 | 13 | 4 | 10 | 8 | 3 | 7 | 6 | 21 | 91 | 93 | 96 |
| Interest earned - external investments | | 1 | 9 | 7 | 4 | 9 | 16 | 252 | 20 | 33 | 27 | 11 | (297) | 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 | - | 2 659 | (2 792) | 110 781 | 137 022 | 140 449 |
| Other revenue | | 10 | 16 | 12 229 | 104 | 78 | 373 | 128 | 7 520 | 60 | 78 | 32 | (7 673) | 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 | 3 229 | (2 657) | 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 | 3 229 | (9 840) | 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 | 3 838 | 985 | 43 374 | 47 195 | 50 768 |
| Remuneration of councillors | | 742 | 674 | 674 | 674 | 674 | 682 | 682 | 672 | 672 | 716 | 1 442 | (57) | 8 247 | 8 670 | 9 138 |
| Interest paid | | 17 | 10 | 12 | 11 | 11 | 14 | 11 | 9 | 11 | 11 | 18 | (20) | 115 | 105 | 111 |
| Bulk purchases - Electricity | | 30 | 821 | 791 | 18 | 441 | - | 17 | 50 | 913 | 822 | 443 | 643 | 4 988 | 7 011 | 7 577 |
| Bulk purchases - Water & Sewer | | - | 427 | - | 665 | - | 444 | 362 | - | 497 | 577 | 431 | 1 078 | 4 480 | 5 055 | 5 459 |
| Other materials | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 623 | 1 256 | 3 839 | 1 097 | 1 005 | 588 | 411 | 558 | 343 | 960 | 227 | (2 208) | 8 700 | 5 609 | 5 968 |
| Grants and subsidies paid - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | | 256 | - | 336 | 276 | 541 | - | - | - | 551 | 270 | 273 | (33) | 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 | 3 489 | (7 686) | 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 | 10 161 | (7 298) | 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 | 19 810 | (2 217) | 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 | 29 972 | (16 623) | 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) | (26 742) | 6 783 | 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 | 7 566 | 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 | 7 566 | 14 349 | 14 349 | 33 550 | 56 941 |

Section 11 – Capital programme performance

11.1 Supporting Table SC12

| 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 | 19 810 | 128 062 | 129 691 | 1 629 | 1.3% | 0 |
| June | 9 130 | 10 056 | 9 154 | | | 138 845 | - | | |
| Total Capital expenditure | 131 146 | 133 095 | 138 845 | 128 062 | | | | | |

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

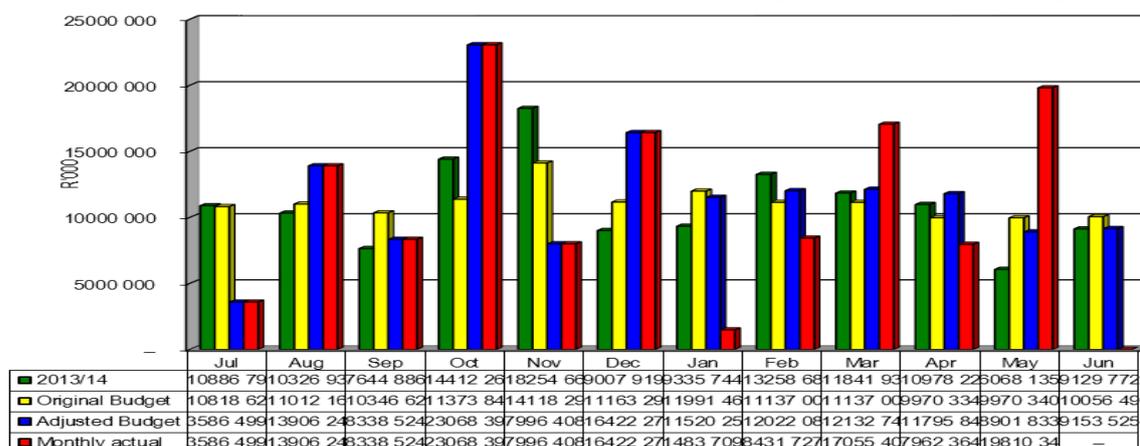
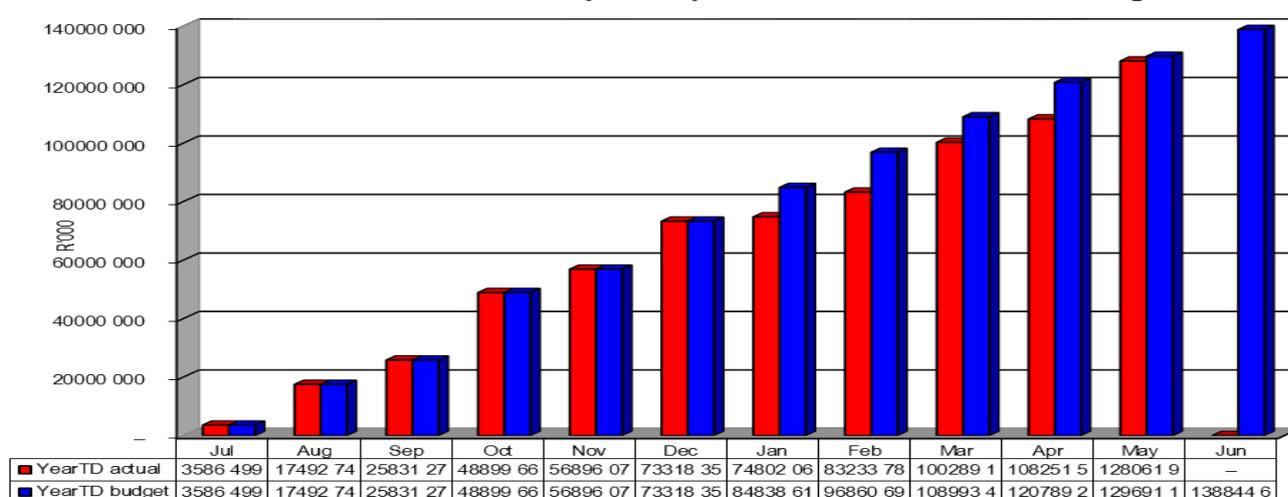


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M11 May

| 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 new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 103 938 | 95 646 | 116 396 | 12 489 | 107 399 | 110 051 | 2 652 | 2.4% | 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 | 12 489 | 56 691 | 62 545 | 5 854 | 9.4% | 70 425 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 66 137 | 63 859 | 68 890 | 12 489 | 56 691 | 62 545 | 5 854 | 9.4% | 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 | 812 | 8 344 | 8 969 | 625 | 7.0% | 8 969 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | 8 559 | - | - | - | - | - | - | - |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 919 | 7 000 | 7 000 | 273 | 6 485 | 7 000 | 515 | 7.4% | 7 000 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | 100 | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | 1 097 | 2 696 | 1 969 | 539 | 1 858 | 1 969 | 111 | 5.6% | 1 969 |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 592 | 8 384 | 3 142 | 3 459 | 3 754 | 3 142 | (612) | -19.5% | 3 142 |
| General vehicles | | 621 | 6 250 | 2 100 | 3 459 | 3 552 | 2 100 | (1 452) | -69.1% | 2 100 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | 588 | 220 | 191 | - | 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 | 87 | 4 | 4.3% | 87 |
| Computers - software & programming | | 301 | 211 | 87 | - | 83 | 87 | 4 | 4.3% | 87 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 107 847 | 122 595 | 128 595 | 16 759 | 119 579 | 122 249 | 2 669 | 2.2% | 131 696 |

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 - M11

| 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 renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 10 000 | 10 000 | 3 051 | 7 358 | 7 217 | (142) | -2.0% | 10 000 |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | | - |
| Roads, Pavements & Bridges | | | | | | | | | | |
| Storm water | | | | | | | | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | | - |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | | | | | | | | | |
| Street Lighting | | | | | | | | | | |
| Infrastructure - Water | | - | 10 000 | 10 000 | 3 051 | 7 358 | 7 217 | (142) | -2.0% | 10 000 |
| Dams & Reservoirs | | | | | | | | | | |
| Water purification | | | | | | | | | | |
| Reticulation | | | 10 000 | 10 000 | 3 051 | 7 358 | 7 217 | (142) | -2.0% | 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 ass | 1 | - | 10 500 | 10 250 | 3 051 | 7 600 | 7 467 | (134) | -1.8% | 10 250 |

11.2.2 Supporting Table SC13c

NC451 Joe Morolong - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

| 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 | – | 3 261 | 5 691 | 2 431 | 42.7% | 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 | 183 | 113 | 61.8% | 280 |
| Generation | | – | – | – | – | – | – | – | – | – |
| Transmission & Reticulation | | – | 200 | 280 | – | 70 | 183 | 113 | 61.8% | 280 |
| Street Lighting | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Water | | 14 289 | 6 075 | 4 955 | – | 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 | – | 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 | 255 | (2) | -0.9% | 305 |
| Waste Management | | 9 | 10 | 5 | – | – | 5 | 5 | 100.0% | 5 |
| Transportation | | – | – | – | – | – | – | – | – | – |
| Gas | | – | – | – | – | – | – | – | – | – |
| Other | | – | 300 | 300 | – | 257 | 250 | (7) | -2.9% | 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 | 70 | 482 | 637 | 155 | 24.3% | 637 |
| General vehicles | | 506 | 545 | 482 | 70 | 313 | 482 | 169 | 35.1% | 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 | 70 | 3 743 | 6 368 | 2 625 | 41.2% | 6 515 |

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 May 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)

pp Signature: [Handwritten Signature]

Date : 12/06/2015