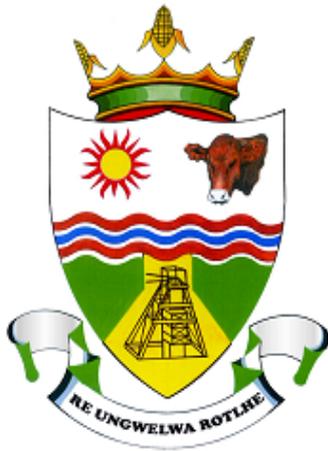


# JOE MOROLONG LOCAL MUNICIPALITY



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

### Quarter\_4: 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 Quarterly Budget Statement and the implementation of 2014/15 Budget of Joe Morolong Local Municipality for the period ending 30 June 2015 in line with legislative requirement Section 52 of Municipal Finance Management Act. It incorporate the Section 71 Monthly budget statement, such that only the quarterly report is tabled before council.

#### 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 52 of MFMA No.56 of 2003 requires the mayor of the municipality that must within 30 days after the end of each quarter submit a report to the council on the implementation of the budget and financial state of affairs of the municipality.

#### 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	254 398	272 727	107.20%	107.84%
TOTAL OPERATING EXPENDITURE	114 065	114 065	122 332	107.25%	107.25%
TOTAL CAPITAL EXPENDITURE	138 845	138 845	147 268	106.07%	106.07%
SURPLUS/(DEFICIT)	-	1 488	3 127		

#### ➤ 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 167%, a 31% increase as compared to the previous month. The municipality received additional R5.1 million Housing Grant for this month.

➤ **Operating Expenditure**

Current expenditure is at 107% of the year-to-date budget, and only remuneration for councillors, other expenditure, contracted service and transfers and grants paid indicated over expenditure of over 5%. Other overspend is mostly as result of additional housing grant of R10.1 million received that have to be spent as compared to adjusted budget. This expenditure item will continue to be monitored in order to avoid unauthorised expenditure

➤ **Capital Expenditure**

Current expenditure is 106%, which means the municipality spent 6% or R 8.4 million above the year-to-date budget.

## **Financial Problems or Risk Facing the Municipality**

Currently there are no financial problems affecting the municipality.

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

## **Other relevant information**

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

## **Section 2: Resolutions**

### **IN-YEAR REPORTS 2014/2015- Quarter 4**

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

#### **RECOMMENDATION:**

That Council takes cognizance of the quarterly report on the implementation of the budget and the financial affairs for Joe Morolong Local Municipality referred to in section 52(d) of the MFMA

## **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)**

##### **Revenue by Source**

The operating revenue performance in terms of year-to-date actuals is 107%, the annual billing for rates and fixed service charges took place in June and are reflected in this report. Year-to-date electricity is 37% less than the target. Year-to-date revenue 12%, R 17.0 million above year-to-date budgeted projections for June 2015. The municipality received additional R5.1 million Housing Grant for this month.

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

Current expenditure is almost at 107% of the year-to-date budget projections for 4<sup>th</sup> Quarter of 2014/2015FY

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 147.3 million or 106% of year-to-date budget which is 6% above the year-to-date target for 4<sup>th</sup> Quarter of 2014/2015 FY.

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 16.1 million and it decreased by R 5.5 million during June resulting in a closing balance of R 10.6 million (R 2 million cash and R 8.6 million investments).

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

## **Material Variance from SDBIP**

No Comments for June 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 7% above YTD budget while capital expenditure is 6% above YTD budget.

## Section 4: In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC451 Joe Morolong - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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	1 089	11 578	6 303	5 275	84%	6 303
Service charges	12 505	16 093	15 025	1 373	17 567	15 025	2 542	17%	15 025
Investment revenue	260	–	92	15	403	92	311	338%	92
Transfers recognised - operational	74 257	111 580	113 634	2 398	121 239	113 634	7 604	7%	118 840
Other own revenue	4 849	839	1 460	1 113	2 750	1 460	1 291	88%	1 460
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>95 241</b>	<b>138 163</b>	<b>136 514</b>	<b>5 988</b>	<b>153 537</b>	<b>136 514</b>	<b>17 024</b>	<b>12%</b>	<b>141 720</b>
Employee costs	37 025	45 227	44 715	4 017	46 406	44 715	1 690	4%	44 715
Remuneration of Councillors	7 504	8 226	8 247	716	9 020	8 247	773	9%	8 247
Depreciation & asset impairment	24 326	9 826	7 717	–	–	7 717	(7 717)	-100%	7 717
Finance charges	232	884	899	403	930	899	31	3%	899
Materials and bulk purchases	11 018	11 169	9 469	1 952	9 700	9 469	231	2%	9 469
Transfers and grants	13 705	2 021	2 471	558	3 061	2 471	590	24%	2 471
Other expenditure	63 858	31 921	40 548	6 590	53 215	40 548	12 667	31%	46 518
<b>Total Expenditure</b>	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>14 236</b>	<b>122 332</b>	<b>114 065</b>	<b>8 267</b>	<b>7%</b>	<b>120 035</b>
<b>Surplus/(Deficit)</b>	<b>(62 426)</b>	<b>28 890</b>	<b>22 448</b>	<b>(8 248)</b>	<b>31 205</b>	<b>22 448</b>	<b>8 757</b>	<b>39%</b>	<b>21 684</b>
Transfers recognised - capital	127 472	104 205	116 396	20 340	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>12 092</b>	<b>152 738</b>	<b>138 845</b>	<b>13 894</b>	<b>10%</b>	<b>140 717</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>12 092</b>	<b>152 738</b>	<b>138 845</b>	<b>13 894</b>	<b>10%</b>	<b>140 717</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>20 340</b>	<b>147 268</b>	<b>138 845</b>	<b>8 424</b>	<b>6%</b>	<b>141 886</b>
Capital transfers recognised	103 938	104 205	108 236	20 073	120 671	108 236	12 434	11%	109 771
Public contributions & donations	–	–	8 160	–	9 437	8 160	1 277	16%	9 437
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 909	28 890	22 448	267	17 160	22 448	(5 288)	-24%	22 448
<b>Total sources of capital funds</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>20 340</b>	<b>147 268</b>	<b>138 845</b>	<b>8 424</b>	<b>6%</b>	<b>141 657</b>
<b>Financial position</b>									
Total current assets	47 757	9 458	25 576		102 891				25 576
Total non current assets	1 159 368	1 017 648	1 168 019		1 559 595				1 168 019
Total current liabilities	52 311	11 190	13 606		38 081				13 606
Total non current liabilities	4 194	4 387	3 851		2 478				3 851
<b>Community wealth/Equity</b>	<b>1 150 620</b>	<b>1 011 529</b>	<b>1 176 138</b>		<b>1 621 927</b>				<b>1 176 138</b>
<b>Cash flows</b>									
Net cash from (used) operating	149 643	136 892	150 879	(7 064)	146 754	150 879	4 125	3%	150 879
Net cash from (used) investing	(131 146)	(133 073)	(138 845)	(5 995)	(138 463)	(138 845)	(382)	0%	(138 845)
Net cash from (used) financing	(1 225)	(784)	(784)	(392)	(785)	(784)	0	-0%	(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>10 606</b>	<b>14 349</b>	<b>3 743</b>	<b>26%</b>	<b>14 349</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 278	2 278	2 251	5 613	2 713	5 441	6 851	69 508	99 934
<b>Creditors Age Analysis</b>									
Total Creditors	7	–	–	–	–	–	229	–	236

#### 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) - Q4 Fourth Quarter

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>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>82 034</b>	<b>105 857</b>	<b>103 212</b>	<b>2 210</b>	<b>110 685</b>	<b>103 212</b>	<b>7 474</b>	<b>7%</b>	<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	2 140	104 854	97 460	7 394	8%	97 460
Corporate services		146	256	306	70	386	306	80	26%	306
<b>Community and public safety</b>		<b>608</b>	<b>2 966</b>	<b>5 021</b>	<b>2 400</b>	<b>12 354</b>	<b>5 021</b>	<b>7 333</b>	<b>146%</b>	<b>12 359</b>
Community and social services		608	2 966	2 966	1	2 962	2 966	(5)	0%	2 966
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	2 054	2 398	9 392	2 054	7 338	357%	9 392
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>66 204</b>	<b>57 235</b>	<b>65 394</b>	<b>-</b>	<b>66 376</b>	<b>65 394</b>	<b>981</b>	<b>2%</b>	<b>65 394</b>
Planning and development		66 204	57 235	57 235	-	57 068	57 235	(167)	0%	57 235
Road transport		-	-	8 160	-	9 308	8 160	1 148	14%	8 160
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>73 868</b>	<b>76 310</b>	<b>79 283</b>	<b>1 378</b>	<b>83 312</b>	<b>80 771</b>	<b>2 540</b>	<b>3%</b>	<b>80 771</b>
Electricity		4 914	7 249	5 855	155	3 709	5 855	(2 146)	-37%	5 855
Water		66 677	66 636	71 004	987	77 157	72 492	4 664	6%	72 492
Waste water management		1 439	1 510	1 510	151	1 517	1 510	7	0%	1 510
Waste management		838	915	915	85	929	915	14	2%	915
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>222 714</b>	<b>242 368</b>	<b>252 910</b>	<b>5 988</b>	<b>272 727</b>	<b>254 398</b>	<b>18 329</b>	<b>7%</b>	<b>261 736</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>80 554</b>	<b>54 818</b>	<b>57 678</b>	<b>4 897</b>	<b>54 245</b>	<b>57 678</b>	<b>(3 433)</b>	<b>-6%</b>	<b>57 678</b>
Executive and council		17 185	16 106	16 672	1 489	17 737	16 672	1 064	6%	16 672
Budget and treasury office		41 299	27 019	29 746	1 926	24 048	29 746	(5 698)	-19%	29 746
Corporate services		22 070	11 693	11 259	1 483	12 459	11 259	1 200	11%	11 259
<b>Community and public safety</b>		<b>10 276</b>	<b>10 528</b>	<b>12 643</b>	<b>4 211</b>	<b>24 341</b>	<b>12 643</b>	<b>11 698</b>	<b>93%</b>	<b>17 322</b>
Community and social services		5 643	10 528	10 588	1 432	12 097	10 588	1 509	14%	10 588
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		4 634	-	2 054	2 779	12 244	2 054	10 190	496%	6 733
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>13 759</b>	<b>8 011</b>	<b>7 962</b>	<b>652</b>	<b>8 185</b>	<b>7 962</b>	<b>222</b>	<b>3%</b>	<b>7 962</b>
Planning and development		13 759	8 011	7 962	652	8 185	7 962	222	3%	7 962
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>53 079</b>	<b>35 916</b>	<b>35 782</b>	<b>4 475</b>	<b>35 562</b>	<b>35 782</b>	<b>(221)</b>	<b>-1%</b>	<b>35 782</b>
Electricity		7 002	6 688	5 268	1 156	5 764	5 268	496	9%	5 268
Water		46 077	29 228	30 514	3 319	29 797	30 514	(716)	-2%	30 514
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>14 236</b>	<b>122 332</b>	<b>114 065</b>	<b>8 267</b>	<b>7%</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>(8 248)</b>	<b>150 395</b>	<b>140 333</b>	<b>10 062</b>	<b>7%</b>	<b>142 992</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) - Q4 Fourth

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>										
Vote 1 - Executive & Council	1	4 581	5 317	5 446	–	5 446	5 446	–		5 446
Vote 2 - Budget & Treasury Office		77 307	100 285	97 460	2 140	104 854	97 460	7 394	7.6%	97 460
Vote 3 - Corporate Support Service		146	256	306	70	386	306	80	26.1%	306
Vote 4 - Community Service		2 884	5 391	7 445	2 635	17 198	7 445	9 753	131.0%	14 783
Vote 5 - Technical Services		63 708	57 211	65 370	–	66 376	65 370	1 005	1.5%	66 519
Vote 6 - Electricity Services		4 914	7 249	5 855	155	3 554	5 855	(2 301)	-39.3%	5 855
Vote 7 - Water Services		66 677	66 636	71 004	987	76 169	72 492	3 676	5.1%	72 492
Vote 8 - Development & Town Planning Services		2 496	24	24	–	–	24	(24)	-100.0%	24
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	<b>2</b>	<b>222 714</b>	<b>242 368</b>	<b>252 910</b>	<b>5 988</b>	<b>273 982</b>	<b>254 398</b>	<b>19 584</b>	<b>7.7%</b>	<b>262 885</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	1	17 185	16 106	16 672	1 489	17 737	16 672	1 064	6.4%	16 672
Vote 2 - Budget & Treasury Office		41 299	27 019	29 746	1 926	24 048	29 746	(5 698)	-19.2%	29 746
Vote 3 - Corporate Support Service		22 070	11 693	11 259	1 483	12 459	11 259	1 200	10.7%	11 259
Vote 4 - Community Service		10 276	10 528	12 643	4 211	24 341	12 643	11 698	92.5%	17 322
Vote 5 - Technical Services		3 847	5 833	5 936	457	5 995	5 936	58	1.0%	5 936
Vote 6 - Electricity Services		7 002	6 688	5 268	1 156	5 764	5 268	496	9.4%	5 268
Vote 7 - Water Services		46 077	29 228	30 514	3 319	29 797	30 514	(716)	-2.3%	30 514
Vote 8 - Development & Town Planning Services		9 912	2 178	2 026	195	2 190	2 026	164	8.1%	2 026
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>14 236</b>	<b>122 332</b>	<b>114 065</b>	<b>8 267</b>	<b>7.2%</b>	<b>118 744</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>(8 248)</b>	<b>151 650</b>	<b>140 333</b>	<b>11 317</b>	<b>8.1%</b>	<b>144 140</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.

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

The year-to-date operating revenue actuals reflects an achievement of 107% of the year-to-date budget, a 8% above the target.

NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

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	1 089	11 578	6 303	5 275	84%	6 303
Property rates - penalties & collection charges				-		-	-	-		-
Service charges - electricity revenue		4 914	7 249	5 855	155	3 709	5 855	(2 146)	-37%	5 855
Service charges - water revenue		5 315	6 419	6 746	982	11 413	6 746	4 667	69%	6 746
Service charges - sanitation revenue		1 439	1 510	1 510	151	1 517	1 510	7	0%	1 510
Service charges - refuse revenue		838	915	915	85	929	915	14	2%	915
Service charges - other				-		-	-	-		-
Rental of facilities and equipment		100	95	95	26	92	95	(3)	-3%	95
Interest earned - external investments		260		92	15	403	92	311	338%	92
Interest earned - outstanding debtors		3 727	50	352		484	352	131	37%	352
Dividends received				-		-	-	-		-
Fines				-		-	-	-		-
Licences and permits				-		-	-	-		-
Agency services				-		-	-	-		-
Transfers recognised - operational		74 257	111 580	113 634	2 398	121 239	113 634	7 604	7%	118 840
Other revenue		1 022	694	1 012	1 086	2 174	1 012	1 162	115%	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>5 988</b>	<b>153 537</b>	<b>136 514</b>	<b>17 024</b>	<b>12%</b>	<b>141 720</b>
<b>Expenditure By Type</b>										
Employee related costs		37 025	45 227	44 715	4 017	46 406	44 715	1 690	4%	44 715
Remuneration of councillors		7 504	8 226	8 247	716	9 020	8 247	773	9%	8 247
Debt impairment		2 336	1 213	1 213		-	1 213	(1 213)	-100%	1 213
Depreciation & asset impairment		24 326	9 826	7 717		-	7 717	(7 717)	-100%	7 717
Finance charges		232	884	899	403	930	899	31	3%	899
Bulk purchases		11 018	11 169	9 469	1 952	9 700	9 469	231	2%	9 469
Other materials		-	-	-		-	-	-		-
Contracted services		168	4 636	8 700	1 094	11 114	8 700	2 414	28%	8 700
Transfers and grants		13 705	2 021	2 471	558	3 061	2 471	590	24%	2 471
Other expenditure		61 354	26 071	30 635	5 496	42 101	30 635	11 466	37%	36 605
Loss on disposal of PPE								-		-
<b>Total Expenditure</b>		<b>157 668</b>	<b>109 273</b>	<b>114 065</b>	<b>14 236</b>	<b>122 332</b>	<b>114 065</b>	<b>8 267</b>	<b>7%</b>	<b>120 035</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		(62 426)	28 890	22 448	(8 248)	31 205	22 448	8 757	0	21 684
Contributions recognised - capital		127 472	104 205	116 396	20 340	121 533	116 396	5 137	0	119 033
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>12 092</b>	<b>152 738</b>	<b>138 845</b>			<b>140 717</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>12 092</b>	<b>152 738</b>	<b>138 845</b>			<b>140 717</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>65 046</b>	<b>133 095</b>	<b>138 845</b>	<b>12 092</b>	<b>152 738</b>	<b>138 845</b>			<b>140 717</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>12 092</b>	<b>152 738</b>	<b>138 845</b>			<b>140 717</b>

Current expenditure is 6%, R 4.7 million, above year-to-date budget projections for the third quarter. The year-to-date over expenditure are: contracted services, finance charges, employee related cost and other expenditure, the contracted services has already overspent it year budget.

### 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) - Q4 Fourth Quarter

Vote Description	R e f	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
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	887	21 273	20 099	1 173	6%	20 099
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		19 242	13 859	14 859	252	18 222	14 859	3 363	23%	14 859
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4 7	<b>48 030</b>	<b>54 205</b>	<b>54 205</b>	<b>1 138</b>	<b>58 895</b>	<b>54 205</b>	<b>4 690</b>	<b>9%</b>	<b>54 205</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		842	622	600	-	526	600	(74)	-12%	600
Vote 2 - Budget & Treasury Office		455	231	20	174	191	20	171	854%	20
Vote 3 - Corporate Support Service		327	1 105	872	175	685	872	(187)	-21%	872
Vote 4 - Community Service		2 125	12 533	10 556	368	9 770	10 556	(786)	-7%	10 556
Vote 5 - Technical Services		9 075	2 900	8 560	-	11 740	8 560	3 180	37%	10 173
Vote 6 - Electricity Services		-	-	-	-	-	-	-		-
Vote 7 - Water Services		46 895	61 500	64 031	18 485	65 461	64 031	1 429	2%	65 460
Vote 8 - Development & Town Planning Services		99	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>59 818</b>	<b>78 890</b>	<b>84 640</b>	<b>19 202</b>	<b>88 373</b>	<b>84 640</b>	<b>3 733</b>	<b>4%</b>	<b>87 681</b>
<b>Total Capital Expenditure</b>		<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>20 340</b>	<b>147 268</b>	<b>138 845</b>	<b>8 424</b>	<b>6%</b>	<b>141 886</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>349</b>	<b>1 402</b>	<b>1 492</b>	<b>(90)</b>	<b>-6%</b>	<b>1 492</b>
Executive and council		842	622	600	-	526	600	(74)	-12%	600
Budget and treasury office		455	231	20	174	191	20	171	854%	20
Corporate services		327	1 105	872	175	685	872	(187)	-21%	872
<b>Community and public safety</b>		<b>2 125</b>	<b>21 092</b>	<b>10 556</b>	<b>368</b>	<b>9 770</b>	<b>10 556</b>	<b>(786)</b>	<b>-7%</b>	<b>10 556</b>
Community and social services		2 125	12 533	10 556	368	9 770	10 556	(786)	-7%	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>887</b>	<b>34 161</b>	<b>28 659</b>	<b>5 502</b>	<b>19%</b>	<b>30 225</b>

Planning and development		160	2 900	400		1 968	400	1 568	392%	400
Road transport		25 310	16 788	28 259	887	32 194	28 259	3 935	14%	29 825
Environmental protection				-				-		-
<b>Trading services</b>		<b>78 628</b>	<b>90 359</b>	<b>98 137</b>	<b>18 736</b>	<b>101 935</b>	<b>98 137</b>	<b>3 798</b>	<b>4%</b>	<b>98 137</b>
Electricity				-			-	-		-
Water		66 137	75 359	78 890	18 736	82 534	78 890	3 644	5%	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>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>20 340</b>	<b>147 268</b>	<b>138 845</b>	<b>8 424</b>	<b>6%</b>	<b>140 411</b>
<b>Funded by:</b>										
National Government		94 925	104 205	108 236	20 073	120 671	108 236	12 434	11%	109 771
Provincial Government								-		
District Municipality								-		
Other transfers and grants		9 013						-		
<b>Transfers recognised - capital Public contributions &amp; donations</b>	<b>5</b>	<b>103 938</b>	<b>104 205</b>	<b>108 236</b>	<b>20 073</b>	<b>120 671</b>	<b>108 236</b>	<b>12 434</b>	<b>11%</b>	<b>109 771</b>
<b>Borrowing</b>	<b>6</b>			8 160	-	9 437	8 160	1 277	16%	9 437
<b>Internally generated funds</b>		3 909	28 890	22 448	267	17 160	22 448	(5 288)	-24%	22 448
<b>Total Capital Funding</b>		<b>107 847</b>	<b>133 095</b>	<b>138 845</b>	<b>20 340</b>	<b>147 268</b>	<b>138 845</b>	<b>8 424</b>	<b>6%</b>	<b>141 657</b>

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

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description R thousands	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 099	3 013	14 349	2 014	14 349
Call investment deposits		17 475	218	5 000	692	5 000
Consumer debtors		23 976	4 727	4 727	39 204	4 727
Other debtors		1 245			60 729	
Current portion of long-term receivables						
Inventory		1 962	1 500	1 500	252	1 500
<b>Total current assets</b>		<b>47 757</b>	<b>9 458</b>	<b>25 576</b>	<b>102 891</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	1 559 595	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>1 559 595</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>1 662 486</b>	<b>1 193 595</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		5 871		–		–
Borrowing		627	784	784	785	784
Consumer deposits				–		–
Trade and other payables		45 120	9 760	12 177	36 083	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>38 081</b>	<b>13 606</b>
<b>Non current liabilities</b>						
Borrowing		2 310	2 836	2 300	2 478	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>2 478</b>	<b>3 851</b>
<b>TOTAL LIABILITIES</b>		<b>56 505</b>	<b>15 577</b>	<b>17 457</b>	<b>40 559</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>1 621 927</b>	<b>1 176 138</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 150 620	1 011 529	1 176 138	1 621 927	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>1 621 927</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 - Q4 Fourth Quarter

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		52 184	25 103	31 650	2 367	30 814	31 650	(836)	-3%	31 650
Government - operating		74 257	111 580	110 781	2 398	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	15	162	269	(107)	-40%	269
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(104 313)	(103 935)	(108 935)	(11 275)	(120 962)	(108 935)	12 027	-11%	(108 935)
Finance charges		(232)	(100)	(115)	(11)	(146)	(115)	31	-27%	(115)
Transfers and Grants		-	-	(2 021)	(558)	(3 061)	(2 021)	1 040	-51%	(2 021)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>149 643</b>	<b>136 892</b>	<b>150 879</b>	<b>(7 064)</b>	<b>146 754</b>	<b>150 879</b>	<b>4 125</b>	<b>3%</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)	(5 995)	(138 463)	(138 845)	(382)	0%	(138 845)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(131 146)</b>	<b>(133 073)</b>	<b>(138 845)</b>	<b>(5 995)</b>	<b>(138 463)</b>	<b>(138 845)</b>	<b>(382)</b>	<b>0%</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)	(785)	(784)	0	0%	(784)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 225)</b>	<b>(784)</b>	<b>(784)</b>	<b>(392)</b>	<b>(785)</b>	<b>(784)</b>	<b>0</b>	<b>0%</b>	<b>(784)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>17 272</b>	<b>3 035</b>	<b>11 250</b>	<b>(13 452)</b>	<b>7 506</b>	<b>11 250</b>			<b>11 250</b>
Cash/cash equivalents at beginning:		(2 568)	3 013	3 099		3 099	3 099			3 099
Cash/cash equivalents at month/year end:		14 703	6 048	14 349		10 606	14 349			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 - Q4 Fourth Quarter

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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 050	757	724	1 865	1 212	3 414	3 043	7 498	19 564	17 033		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	78	88	112	101	155	163	754	2 417	3 869	3 590		
Receivables from Non-exchange Transactions - Property Rates	1400	2 480	1 180	1 161	1 116	1 105	1 667	1 293	1 391	11 394	6 573		
Receivables from Exchange Transactions - Waste Water Management	1500	167	158	156	153	151	112	645	995	2 537	2 056		
Receivables from Exchange Transactions - Waste Management	1600	97	95	93	92	90	85	433	858	1 841	1 557		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1 406	0	6	2 286	0	0	683	56 350	60 729	59 318		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 278</b>	<b>2 278</b>	<b>2 251</b>	<b>5 613</b>	<b>2 713</b>	<b>5 441</b>	<b>6 851</b>	<b>69 508</b>	<b>99 934</b>	<b>90 127</b>		
<b>2013/14 - totals only</b>		<b>1744959</b>	<b>3884977</b>	<b>1767910</b>	<b>943790</b>	<b>989456</b>	<b>661240</b>	<b>15734913</b>	<b>99064587</b>	<b>124 792</b>	<b>117 394</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	36	37	36	36	38	5	3	(36)	155	46		
Commercial	2300	1 920	660	736	629	748	972	3 135	9 091	17 890	14 575		
Households	2400	3 162	1 425	1 332	4 797	1 775	4 302	3 602	60 099	80 494	74 575		
Other	2500	160	157	147	151	153	162	111	355	1 395	931		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 278</b>	<b>2 278</b>	<b>2 251</b>	<b>5 613</b>	<b>2 713</b>	<b>5 441</b>	<b>6 851</b>	<b>69 508</b>	<b>99 934</b>	<b>90 127</b>		

### Section 6 – Creditors' analysis

#### Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

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													
<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	7	-	-	-	-	-	-	228			235	292
Auditor General	0800	-	-	-	-	-	-	-	-			-	-
Other	0900	-	-	-	-	-	-	-	1			1	4
<b>Total By Customer Type</b>	<b>1000</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>296</b>

## Section 7 – Investment portfolio analysis

### Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

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		245	-	246
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		31	-	31
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	-		72	-	72
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	-		231	-	231
FNB-74487006569		Notice	Notice Account	Notice	32		7 945	(7 900)	77
FNB-62247117709					0		29	-	29
Nedbank-37881112840		Fixed deposit	Fixed deposit	Fixed deposit	-		-	-	-
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	-		5	-	5
<b>Municipality sub-total</b>					33		8 558	(7 900)	692
<b><u>Entities</u></b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				33		8 558	(7 900)	692

## 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 - Q4 Fourth Quarter

Description R thousands	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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>82 667</b>	<b>107 758</b>	<b>107 758</b>	-	<b>107 758</b>	<b>107 758</b>	-		<b>107 758</b>
Local Government Equitable Share		71 227	93 255	93 255	-	93 255	93 255			93 255
Water Services Operating Subsidy		8 000	10 000	10 000	-	10 000	10 000			10 000
Finance Management		1 550	1 600	1 600	-	1 600	1 600			1 600
Municipal Systems Improvement		890	934	934	-	934	934			934
EPWP Incentive		1 000	1 969	1 969	-	1 969	1 969			1 969
Other transfers and grants [insert description]	3									
<b>Provincial Government:</b>		<b>2 086</b>	<b>969</b>	<b>3 023</b>	<b>2 398</b>	<b>12 760</b>	<b>3 023</b>	-		<b>12 760</b>
Sport and Recreation		590	969	969	-	969	969			969
Housing				2 054	2 398	11 791	2 054			11 791
EPWP		1 496								
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-			-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	<b>84 753</b>	<b>108 727</b>	<b>110 781</b>	<b>2 398</b>	<b>120 518</b>	<b>110 781</b>	-		<b>120 518</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		-	-	-	-	-	-			-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]										
<b>Other grant providers:</b>		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
<b>Total Capital Transfers and Grants</b>	5	<b>116 976</b>	<b>107 058</b>	<b>119 249</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>	5	<b>201 729</b>	<b>215 785</b>	<b>230 030</b>	<b>2 398</b>	<b>242 404</b>	<b>230 030</b>	<b>1 148</b>	<b>0.5%</b>	<b>242 404</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 R5.1 million Housing Grant for this month.

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

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description R thousands	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>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>3 066</b>	<b>107 833</b>	<b>107 758</b>	<b>75</b>	<b>0.1%</b>	<b>107 758</b>
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	2 462	10 000	10 000	–		10 000
Finance Management		1 550	1 600	1 600	149	1 680	1 600	80	5.0%	1 600
Municipal Systems Improvement		890	934	934	337	930	934	(4)	-0.5%	934
EPWP Incentive		1 000	1 969	1 969	118	1 969	1 969	–		1 969
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		<b>2 086</b>	<b>969</b>	<b>3 023</b>	<b>3 055</b>	<b>13 213</b>	<b>3 023</b>	<b>10 190</b>	<b>337.0%</b>	<b>13 213</b>
Sport and Recreation		590	969	969	276	969	969	–		969
Housing				2 054	2 779	12 244	2 054	10 190	496.0%	12 244
								–		
EPWP		1 496						–		
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
[insert description]								–		
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
[insert description]								–		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>84 753</b>	<b>108 727</b>	<b>110 781</b>	<b>6 120</b>	<b>121 046</b>	<b>110 781</b>	<b>10 265</b>	<b>9.3%</b>	<b>120 971</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>14 482</b>	<b>112 766</b>	<b>111 089</b>	<b>1 677</b>	<b>1.5%</b>	<b>112 662</b>
Municipal Infrastructure Grant (MIG)		55 253	57 058	57 058	–	57 162	57 058	104	0.2%	57 058
Regional Bulk Infrastructure		43 436		4 031	–	5 604	4 031	1 572	39.0%	5 604
								–		
								–		
Municipal Water Infrastructure Grant		7 036	50 000	50 000	14 482	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>–</b>
								–		
<b>District Municipality:</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		8 160	–	9 726	8 160	–		9 726
Kumba Iron Ore (Access Road)		8 455						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>14 482</b>	<b>122 492</b>	<b>119 249</b>	<b>3 243</b>	<b>2.7%</b>	<b>122 388</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>201 729</b>	<b>215 785</b>	<b>230 030</b>	<b>20 602</b>	<b>243 538</b>	<b>230 030</b>	<b>13 508</b>	<b>5.9%</b>	<b>243 359</b>

## 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 - Q4 Fourth Quarter**

Summary of Employee and Councillor remuneration  R thousands	R e f	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>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 223	4 648	5 432	405	5 756	5 432	323	6%	5 432
Pension and UIF Contributions		827	820	135	72	488	135	353	261%	135
Medical Aid Contributions			–	–		–	–	–		–
Motor Vehicle Allowance		1 101	2 056	2 056	180	2 066	2 056	10	0%	2 056
Cellphone Allowance		353	701	623	59	710	623	87	14%	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>716</b>	<b>9 020</b>	<b>8 247</b>	<b>773</b>	<b>9%</b>	<b>8 247</b>
<b>% increase</b>	4		<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	262	2 923	2 904	19	1%	2 904
Pension and UIF Contributions		–	564	564	39	556	564	(8)	-1%	564
Medical Aid Contributions		–	43	43	11	101	43	59	137%	43
Overtime		–	–	–		–	–	–		–
Performance Bonus		–	–	–		–	–	–		–
Motor Vehicle Allowance		1 522	1 552	1 552	123	1 536	1 552	(16)	-1%	1 552
Cellphone Allowance		61	91	91	1	83	91	(8)	-9%	91
Housing Allowances			436	436	38	493	436	56	13%	436
Other benefits and allowances		414	0	0	0	7	0	7	1416%	0
Payments in lieu of leave		–						–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 897</b>	<b>5 590</b>	<b>5 590</b>	<b>474</b>	<b>5 699</b>	<b>5 590</b>	<b>110</b>	<b>2%</b>	<b>5 590</b>
<b>% increase</b>	4		<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	2 170	24 601	23 465	1 137	5%	23 465
Pension and UIF Contributions		3 705	5 184	3 940	357	4 365	3 940	425	11%	3 940
Medical Aid Contributions		2 170	2 323	2 596	236	2 863	2 596	267	10%	2 596
Overtime		1 513	1 102	1 310	142	1 472	1 310	162	12%	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	404	3 807	3 713	94	3%	3 713
Cellphone Allowance		434	410	374	41	460	374	86	23%	374
Housing Allowances		–	585	1 464	152	1 493	1 464	29	2%	1 464
Other benefits and allowances		631	316	429	41	433	429	4	1%	429
Payments in lieu of leave			70	40	–	–	40	(40)	-100%	40
Long service awards								–		
Post-retirement benefit obligations	2							–		
<b>Sub Total - Other Municipal Staff</b>		<b>32 128</b>	<b>39 637</b>	<b>39 126</b>	<b>3 543</b>	<b>41 350</b>	<b>39 126</b>	<b>2 224</b>	<b>6%</b>	<b>39 126</b>
<b>% increase</b>	4		<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>4 733</b>	<b>56 069</b>	<b>52 962</b>	<b>3 107</b>	<b>6%</b>	<b>52 962</b>
			<b>20.0%</b>	<b>18.9%</b>						<b>18.9%</b>

<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Board Fees							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-		-	
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-		-	
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-		-	
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-		-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		44 529	53 453	52 962	4 733	56 069	52 962	3 107	6%	52 962
<b>% increase</b>	4		20.0%	18.9%						18.9%
<b>TOTAL MANAGERS AND STAFF</b>		37 025	45 227	44 715	4 017	47 049	44 715	2 334	5%	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 - Q4 Fourth Quarter

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
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	42	44
Interest earned - outstanding debtors		-	-	11	-	-	-	-	-	-	-	-	219	229	-	-
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
<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>670</b>	<b>3 229</b>	<b>(2 657)</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>670</b>	<b>3 229</b>	<b>(9 840)</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	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
<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>8 186</b>	<b>10 161</b>	<b>(7 298)</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	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)	-	-	-
<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>16 149</b>	<b>29 972</b>	<b>(16 623)</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>(15 478)</b>	<b>(26 742)</b>	<b>6 783</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	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

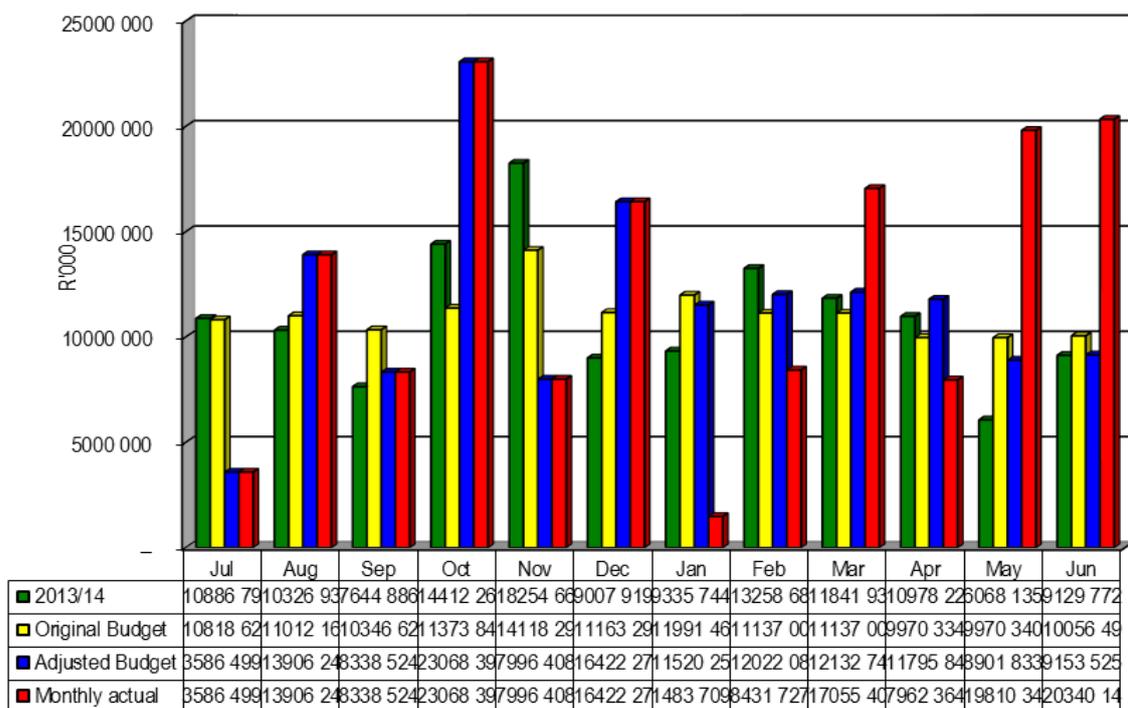
## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

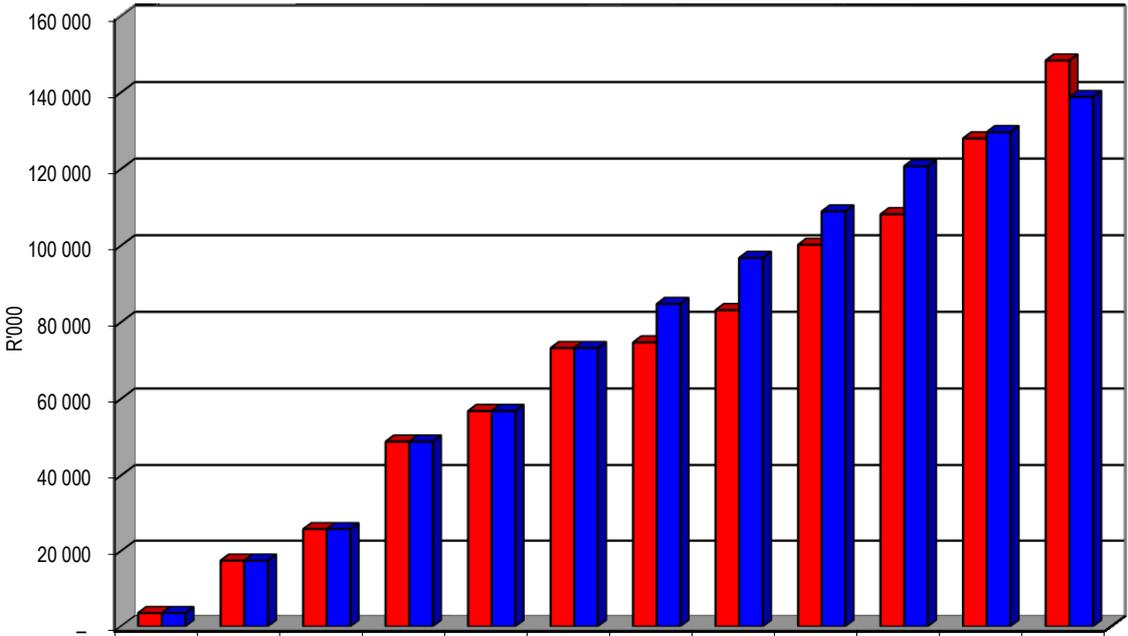
#### NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month R thousands	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>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	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	20 340	148 402	138 845	(9 557)	-6.9%	0
<b>Total Capital expenditure</b>	<b>131 146</b>	<b>133 095</b>	<b>138 845</b>	<b>148 402</b>					

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



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



YearTD actual	3 586	17 493	25 831	48 900	56 896	73 318	74 802	83 234	100 289	108 252	128 062	148 402
YearTD budget	3 586	17 493	25 831	48 900	56 896	73 318	84 839	96 861	108 993	120 789	129 691	138 845

## 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 - Q4 Fourth Quarter

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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		103 938	95 646	116 396	17 161	124 380	116 396	(7 984)	-6.9%	119 497
Infrastructure - Road transport		25 310	16 788	28 259	887	32 194	28 259	(3 935)	-13.9%	29 825
<i>Roads, Pavements &amp; Bridges</i>		25 310	16 788	28 259	887	32 194	28 259	(3 935)	-13.9%	29 825
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		66 137	63 859	68 890	16 275	72 786	68 890	(3 895)	-5.7%	70 425
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		66 137	63 859	68 890	16 275	72 786	68 890	(3 895)	-5.7%	70 425
Infrastructure - Sanitation		12 492	15 000	19 247	-	19 401	19 247	(154)	-0.8%	19 247
<i>Reticulation</i>		12 492	15 000	19 247	-	19 401	19 247	(154)	-0.8%	19 247
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		2 016	18 354	8 969	189	8 532	8 969	437	4.9%	8 969
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	8 559	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	7 000	7 000	92	6 578	7 000	422	6.0%	7 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	100	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		1 097	2 696	1 969	97	1 955	1 969	14	0.7%	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	180	3 934	3 142	(791)	-25.2%	3 142
General vehicles		621	6 250	2 100	-	3 552	2 100	(1 452)	-69.1%	2 100
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		588	220	191	7	209	191	(19)	-9.7%	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	173	173	779	607	77.8%	779
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		99	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		301	211	87	174	257	87	(170)	-195.8%	87
Computers - software & programming		301	211	87	174	257	87	(170)	-195.8%	87
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	107 847	122 595	128 595	17 704	137 103	128 595	(8 509)	-6.6%	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 - Q4

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	2 462	10 000	10 000	-		10 000
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-		-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	10 000	10 000	2 462	10 000	10 000	-		10 000
Dams & Reservoirs										
Water purification										
Reticulation			10 000	10 000	2 462	10 000	10 000	-		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	175	417	250	(167)	-66.6%	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	175	417	250	(167)	-66.6%	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	2 636	10 417	10 250	(167)	-1.6%	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 - Q4 Fourth

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	399	3 660	5 838	2 178	37.3%	5 838
Infrastructure - Road transport		78	205	218	-	365	218	(147)	-67.2%	218
Roads, Pavements & Bridges		78	205	218	-	365	218	(147)	-67.2%	218
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	200	280	-	70	280	210	75.0%	280
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	200	280	-	70	280	210	75.0%	280
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 289	6 075	4 955	399	2 884	4 955	2 071	41.8%	4 955
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		55	600	400	27	122	400	278	69.5%	400
Reticulation		14 234	5 475	4 555	372	2 761	4 555	1 794	39.4%	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	305	48	15.6%	305
Waste Management		9	10	5	-	-	5	5	100.0%	5
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	300	300	-	257	300	43	14.2%	300
<b>Community</b>		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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		16 097	725	637	95	577	637	60	9.4%	637
General vehicles		506	545	482	69	381	482	100	20.8%	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	26	168	130	(38)	-29.6%	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>		30 710	7 730	6 515	494	4 237	6 515	2 278	35.0%	6 515
<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

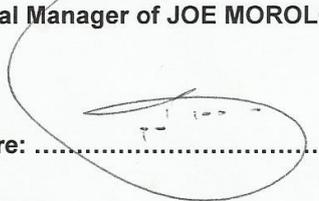
I, Tshepo Macdonald Bloom, Municipal Manager of Joe Morolong Local Municipality, hereby certify that-  
(mark as appropriate)

- 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 Fourth Quarter of 2014/2015FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo Bloom

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 31/07/2015