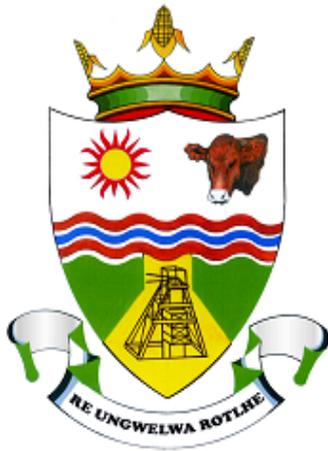


# JOE MOROLONG LOCAL MUNICIPALITY



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

### Quarterly Budget

### Statement

### Quarter\_1:2015/16 F.Y

## Table of Contents

<b>Content</b>	<b>Page No</b>
Glossary .....	3
PART 1	
Section 1: Mayor's Report.....	5
Section 2: Council Resolutions .....	7
Section 3: Executive Summary .....	7
Section 4: In-Year budget tables .....	10
PART 2- SUPPORT DOCUMENTATION	
Section 5: Debtors Analysis.....	17
Section 6: Creditors' Analysis .....	17
Section 7: Investment Portfolio Analysis.....	18
Section 8: Allocation and Grant Receipts and Expenditure.....	19
Section 9: Expenditure on Councillors and Board Members	
Allowance and Employee Benefits.....	21
Section 10: Actual and Revised Targets for Cash Receipts.....	22
Section 11: Capital Programme Performance.....	23
Section 12: Parent Municipality Financial Performance .....	27
Section 13: Municipal Entity Summary .....	27
Section 14: In-year Report of Municipal Entities Attached to the Municipality's	
in-year Reports.....	27
Section 15: Other Supporting Documentation.....	27
Section 16: Municipal Manager's Quality Certificate .....	28

## **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 2015/16 Budget of Joe Morolong Local Municipality for the period ending 30<sup>th</sup> September 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	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL REVENUE	290 038	104 620	134 224	128.30%	46.28%
TOTAL OPERATING EXPENDITURE	163 655	41 087	51 770	126.00%	31.63%
TOTAL CAPITAL EXPENDITURE	126 383	29 767	22 075	74.16%	17.47%
SURPLUS/(DEFICIT)	(0)	33 766	60 379		

#### ➤ Revenue

The revenue performance in terms of year-to-date actuals is 128%, but when we exclude grants and focus on the municipality's own revenue only the performance is 19%, an 8% increase as compared to the previous month. The municipality received additional R4.4 million Housing Grant, R0.9 million South 32, and R3.5 Kumba

Resource and R8.2 VAT for this Quarter. Housing grants are gazetted as grants in kind in the Division of Revenue Act but the departments concerned have signed the Memorandum of Understanding with the municipality for implementation of the projects.

➤ **Operating Expenditure**

Current expenditure is almost at 126% of the year-to-date budget, the item that have overspent its year-to-date budget is employee related cost has already overspent its year budget due to the salary increment and the back pays. This expenditure item will need to be monitored and reduce the pattern of spending

➤ **Capital Expenditure**

Current expenditure is 74%, which means the municipality is 26% or R 7.7 million below the year-to-date budget, the assets that are under spending are water infrastructure, Sanitation, halls, and cemeteries. The slow spending of water infrastructure budget is as result the delay in the appointment due to procurement procedures.

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

Currently there are no financial problems affecting the municipality. Monitoring and implementation of the capital project continues to receive attention. The municipal manager will continue to receive director's reports on each project to determine the project milestones and identify any possible risks for achieving the year end targets.

### **Other relevant information**

The audited report for 2013/2014 FY of the municipality is qualified an improvement from disclaimer of 2012/13 FY. The audited outcomes for 2014/15 is not yet available as the municipality is currently under audit. The information under 2014/15 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2015.

## **Section 2: Resolutions**

### **IN-YEAR REPORTS 2015/2016-Quarter 1**

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**

As already stated in the Mayor's Report that the audited outcomes for 2014/15 is not yet available as the municipality is currently under audit. The information under 2014/15 audited outcome is based on the Annual Financial Statements as submitted to Auditor General on the 31st August 2015.

### **3.2 Performance**

#### **3.2.1 Against annual budget (original approved and latest adjustments)**

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

It is still difficult to measure performance meaningfully. However, the service charges that took place in first quarter is reflected in this report.

The operating revenue performance in terms of year-to-date actuals is 128%, the annual billing for rates and fixed service charges took place in August and are reflected in this report. Year-to-date revenue 28% above year-to-date budgeted projections for September 2015.

The municipality received R 8.8 million which was not budgeted for; and this grants are: South 32 for Borehole Refurbishment, Housing Grants other from Kumba Iron Ore for construction of access road (N14 via Khangkhudung to Camden). RBIG and Housing grants are gazetted as grants in kind in the Division of Revenue Act but the departments concerned have signed the Memorandum of Understanding with the municipality for implementation of the projects for those two grants.

### **Operating expenditure by type**

Current expenditure is 126% of the year-to-date budget. Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

### **Capital expenditure**

Year-to-date expenditure on capital expenditure amounts to R 22.1 million or 74% of year-to-date budget which is 26% below the year-to-date target for September 2015. Refer to Section 4 – Table C5 for more detail.

### **Cash flows**

The municipality started the month with a positive cash & cash equivalents balance of R64.2 million and decreased this by R7.9 million during September resulting in a closing balance of 56.3 million. Closing balance of R 56.3 million (R 5.1 million cash and R 51.2 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 Quarter 1 of 2015/16.

### **Remedial or Corrective Steps**

No Comments for Quarter 1 2015/16.

## **3.3 Conclusion**

Revenue by source compared to the budget is performing better. Operating expenditure currently reflects a variance of 128% above YTD budget while capital expenditure is 26% 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 - Q1 First Quarter

Description	2014/15	Budget Year 2015/16							
	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	10 426	10 489	–	5 004	9 442	10 489	(1 047)	-10%	10 489
Service charges	140 551	15 912	–	1 741	4 546	3 985	561	14%	15 912
Investment revenue	404	–	–	107	191	–	191	#DIV/0!	–
Transfers recognised - operational	159 427	147 129	–	1 870	61 475	57 715	3 760	7%	147 129
Other own revenue	7 453	839	–	156	9 327	212	9 115	4300%	839
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>318 261</b>	<b>174 369</b>	<b>–</b>	<b>8 878</b>	<b>84 981</b>	<b>72 401</b>	<b>12 580</b>	<b>17%</b>	<b>174 369</b>
Employee costs	46 933	49 199	–	4 513	12 663	11 906	758	6%	49 199
Remuneration of Councillors	8 531	8 538	–	719	2 137	2 135	2	0%	8 538
Depreciation & asset impairment	–	10 000	–	–	–	2 500	(2 500)	-100%	10 000
Finance charges	841	934	–	12	36	38	(1)	-4%	934
Materials and bulk purchases	11 104	10 847	–	948	2 060	2 713	(653)	-24%	10 847
Transfers and grants	18 594	4 730	–	76	76	1 123	(1 047)	-93%	4 730
Other expenditure	(9 285)	79 406	–	5 656	16 239	20 674	(4 435)	-21%	79 406
<b>Total Expenditure</b>	<b>76 719</b>	<b>163 655</b>	<b>–</b>	<b>11 923</b>	<b>33 211</b>	<b>41 087</b>	<b>(7 875)</b>	<b>-19%</b>	<b>163 655</b>
<b>Surplus/(Deficit)</b>	<b>241 543</b>	<b>10 714</b>	<b>–</b>	<b>(3 045)</b>	<b>51 770</b>	<b>31 314</b>	<b>20 455</b>	<b>65%</b>	<b>10 714</b>
Transfers recognised - capital	262 832	115 669	–	719	49 243	32 219	17 024	53%	115 669
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>	<b>37 480</b>	<b>59%</b>	<b>126 383</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>	<b>37 480</b>	<b>59%</b>	<b>126 383</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>262 832</b>	<b>126 383</b>	<b>–</b>	<b>6 066</b>	<b>22 075</b>	<b>29 767</b>	<b>(7 692)</b>	<b>-26%</b>	<b>126 383</b>
Capital transfers recognised	235 214	115 669	–	4 858	16 676	29 167	(12 492)	-43%	115 669
Public contributions & donations	26 712	–	–	1 013	3 426	–	3 426	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	<b>905</b>	<b>10 714</b>	<b>–</b>	<b>195</b>	<b>1 973</b>	<b>600</b>	<b>1 373</b>	<b>229%</b>	<b>10 714</b>
<b>Total sources of capital funds</b>	<b>262 832</b>	<b>126 383</b>	<b>–</b>	<b>6 066</b>	<b>22 075</b>	<b>29 767</b>	<b>(7 692)</b>	<b>-26%</b>	<b>126 383</b>
<b>Financial position</b>									
Total current assets	88 471	19 921	–	–	161 805	–	–	–	19 921
Total non current assets	1 309 528	1 262 412	–	–	6 066	–	–	–	1 262 412
Total current liabilities	62 675	14 675	–	–	–	–	–	–	14 675
Total non current liabilities	3 875	4 145	–	–	2 587	–	–	–	4 145
<b>Community wealth/Equity</b>	<b>1 331 449</b>	<b>1 263 513</b>	<b>–</b>	<b>–</b>	<b>165 284</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 263 513</b>
<b>Cash flows</b>									
Net cash from (used) operating	262 288	137 242	–	(1 874)	87 099	58 280	(28 818)	-49%	137 242
Net cash from (used) investing	(262 832)	(126 383)	–	6 066	(32 833)	(29 956)	2 877	-10%	(126 383)
Net cash from (used) financing	(785)	(784)	–	–	–	–	–	–	(784)
<b>Cash/cash equivalents at the month/year end</b>	<b>2 055</b>	<b>13 173</b>	<b>–</b>	<b>–</b>	<b>56 280</b>	<b>31 424</b>	<b>(24 856)</b>	<b>-79%</b>	<b>12 088</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	5 590	4 479	1 407	4 082	1 619	1 683	14 892	70 402	104 155
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

#### 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) - Q1 First Quarter

Description R thousands	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		113 721	128 791	–	5 256	69 280	58 825	10 454	18%	128 791
Executive and council		5 317	5 998	–	–	5 998	5 998	–		5 998
Budget and treasury office		108 207	122 522	–	5 213	63 221	52 760	10 462	20%	122 522
Corporate services		197	271	–	43	60	68	(7)	-11%	271
<b>Community and public safety</b>		15 263	4 003	–	1 872	6 165	975	5 189	532%	4 003
Community and social services		998	3 893	–	2	1 695	948	747	79%	3 893
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	109	–	–	–	27	(27)	-100%	109
Housing		14 265	–	–	1 870	4 470	4 470	–	#DIV/0!	–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		64 128	58 615	–	1	32 679	20 153	12 526	62%	58 615
Planning and development		57 061	58 615	–	1	32 679	20 153	12 526	62%	58 615
Road transport		7 067	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		66 422	98 629	–	1 741	25 373	24 667	706	3%	98 629
Electricity		4 555	6 569	–	379	1 226	1 649	(423)	-26%	6 569
Water		59 442	89 515	–	1 114	23 404	22 381	1 023	5%	89 515
Waste water management		1 557	1 585	–	158	476	396	79	20%	1 585
Waste management		868	960	–	89	268	240	28	12%	960
<b>Other</b>	4	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	2	259 533	290 038	–	8 869	133 497	104 620	28 877	28%	290 038
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		(5 935)	63 967	–	4 299	14 091	15 437	(1 346)	-9%	63 967
Executive and council		17 807	16 419	–	1 713	4 538	4 148	390	9%	16 419
Budget and treasury office		(35 731)	35 237	–	1 608	6 424	8 427	(2 003)	-24%	35 237
Corporate services		11 989	12 311	–	978	3 129	2 861	268	9%	12 311
<b>Community and public safety</b>		18 483	7 871	–	2 832	6 677	1 602	5 074	317%	7 871
Community and social services		8 689	6 963	–	570	1 798	1 379	419	30%	6 963
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	907	–	42	111	224	(113)	-50%	907
Housing		9 794	–	–	2 220	4 768	–	4 768	#DIV/0!	–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		23 930	9 931	–	657	1 771	2 505	(734)	-29%	9 931
Planning and development		23 930	9 931	–	657	1 771	2 505	(734)	-29%	9 931
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		40 241	81 885	–	4 136	10 673	21 543	(10 870)	-50%	81 885
Electricity		6 753	8 375	–	923	1 796	2 081	(285)	-14%	8 375
Water		33 487	71 914	–	3 072	8 526	18 839	(10 313)	-55%	71 914
Waste water management		–	587	–	69	159	341	(181)	-53%	587
Waste management		–	1 010	–	73	191	282	(91)	-32%	1 010
<b>Other</b>		–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	3	76 719	163 655	–	11 923	33 211	41 087	(7 875)	-19%	163 655
<b>Surplus/ (Deficit) for the year</b>		182 814	126 383	–	(3 054)	100 286	63 533	36 752	58%	126 383

#### 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) - Q1 First Quarter

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		5 317	5 998	–	–	5 998	5 998	–		5 998
Vote 2 - Budget & Treasury Office		108 207	122 522	–	5 213	63 221	52 760	10 462	19.8%	122 522
Vote 3 - Corporate Support Services		197	271	–	43	60	68	(7)	-10.9%	271
Vote 4 - Community Services		17 687	6 548	–	2 119	6 908	1 611	5 297	328.7%	6 548
Vote 5 - Technical Services		64 128	58 615	–	1	32 679	20 153	12 526	62.2%	58 615
Vote 6 - Electricity Services		4 555	6 569	–	379	1 226	1 649	(423)	-25.7%	6 569
Vote 7 - Water Services		59 442	89 515	–	1 114	23 404	22 381	1 023	4.6%	89 515
Vote 8 - Development & Town Planning Services		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	2	<b>259 533</b>	<b>290 038</b>	<b>–</b>	<b>8 869</b>	<b>133 497</b>	<b>104 620</b>	<b>28 877</b>	<b>27.6%</b>	<b>290 038</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		17 807	16 419	–	1 713	4 538	4 148	390	9.4%	16 419
Vote 2 - Budget & Treasury Office		(35 731)	35 237	–	1 608	6 424	8 427	(2 003)	-23.8%	35 237
Vote 3 - Corporate Support Services		11 989	12 311	–	978	3 129	2 861	268	9.4%	12 311
Vote 4 - Community Services		18 482	9 468	–	2 973	7 027	2 225	4 802	215.9%	9 468
Vote 5 - Technical Services		21 741	5 702	–	448	1 183	1 385	(202)	-14.6%	5 702
Vote 6 - Electricity Services		6 753	8 375	–	923	1 796	2 081	(285)	-13.7%	8 375
Vote 7 - Water Services		33 487	71 914	–	3 072	8 526	18 839	(10 313)	-54.7%	71 914
Vote 8 - Development & Town Planning Services		2 189	4 229	–	208	588	1 121	(532)	-47.5%	4 229
<b>Total Expenditure by Vote</b>	2	<b>76 718</b>	<b>163 655</b>	<b>–</b>	<b>11 923</b>	<b>33 211</b>	<b>41 087</b>	<b>(7 876)</b>	<b>-19.2%</b>	<b>163 655</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>182 815</b>	<b>126 383</b>	<b>–</b>	<b>(3 054)</b>	<b>100 286</b>	<b>63 533</b>	<b>36 752</b>	<b>57.8%</b>	<b>126 383</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.

For the quarter ended 30 September 2015, Executive & Council, Corporate Services and Community Services reflect an over expenditure against the year-to-date budget forecasts. This is primarily as a result contracted services in B.T.O, Councilor's remuneration and target group in Executive & Council, while Corporate and Community Service is as result of general expense and free basic services.

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

**NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter**

Description R thousands	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue By Source</b>										
Property rates		10 426	10 489		5 004	9 442	10 489	(1 047)	-10%	10 489
Property rates - penalties & collection charges		–						–		
Service charges - electricity revenue		4 555	6 569		379	1 226	1 649	(423)	-26%	6 569
Service charges - water revenue		133 571	6 798		1 114	2 576	1 700	877	52%	6 798
Service charges - sanitation revenue		1 557	1 585		158	476	396	79	20%	1 585
Service charges - refuse revenue		868	960		89	268	240	28	12%	960
Service charges - other		–						–		
Rental of facilities and equipment		74	97		6	20	24	(5)	-19%	97
Interest earned - external investments		404	–		107	191		191	#DIV/0!	–
Interest earned - outstanding debtors		4 583	50				15	(15)	-100%	50
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services			109				27	(27)	-100%	109
Transfers recognised - operational		159 427	147 129		1 870	61 475	57 715	3 760	7%	147 129
Other revenue		2 796	582		150	9 308	146	9 162	6297%	582
Gains on disposal of PPE								–		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>318 261</b>	<b>174 369</b>	<b>–</b>	<b>8 878</b>	<b>84 981</b>	<b>72 401</b>	<b>12 580</b>	<b>17%</b>	<b>174 369</b>
<b>Expenditure By Type</b>										
Employee related costs		46 933	49 199		4 513	12 663	11 906	758	6%	49 199
Remuneration of councillors		8 531	8 538		719	2 137	2 135	2	0%	8 538
Debt impairment		(59 839)	3 960					–		3 960
Depreciation & asset impairment		–	10 000				2 500	(2 500)	-100%	10 000
Finance charges		841	934		12	36	38	(1)	-4%	934
Bulk purchases		11 104	10 847		948	2 060	2 713	(653)	-24%	10 847
Other materials		–						–		
Contracted services		466	20 398		697	5 842	6 010	(168)	-3%	20 398
Transfers and grants		18 594	4 730		76	76	1 123	(1 047)	-93%	4 730
Other expenditure		50 089	55 048		4 959	10 397	14 663	(4 267)	-29%	55 048
Loss on disposal of PPE								–		
<b>Total Expenditure</b>		<b>76 719</b>	<b>163 655</b>	<b>–</b>	<b>11 923</b>	<b>33 211</b>	<b>41 087</b>	<b>(7 875)</b>	<b>-19%</b>	<b>163 655</b>
<b>Surplus/(Deficit)</b>		<b>241 543</b>	<b>10 714</b>	<b>–</b>	<b>(3 045)</b>	<b>51 770</b>	<b>31 314</b>	<b>20 455</b>	<b>0</b>	<b>10 714</b>
Transfers recognised - capital		262 832	115 669		719	49 243	32 219	17 024	0	115 669
Contributions recognised - capital								–		
Contributed assets								–		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>			<b>126 383</b>
Taxation								–		
<b>Surplus/(Deficit) after taxation</b>		<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>			<b>126 383</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>			<b>126 383</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>504 374</b>	<b>126 383</b>	<b>–</b>	<b>(2 327)</b>	<b>101 013</b>	<b>63 533</b>			<b>126 383</b>

The year-to-date operating revenue actuals reflects an achievement of 90% of the year-to-date budget. The September revenue includes the service charges billed to consumers for the 2014/2015 financial year.

Current expenditure is 20%, R 4.7 million, above year-to-date budget projections for September 2014. The year-to-date over expenditure are: annual salary increase for employees has been implemented.

### 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) - Q1 First Quarter

Vote Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Support Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		12 492	29 225	-	896	5 781	7 306	(1 525)	-21%	29 225
Vote 5 - Technical Services		44 386	17 555	-	1 258	5 362	4 389	974	22%	17 555
Vote 6 - Electricity Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services		205 049	68 890	-	3 674	10 187	17 222	(7 035)	-41%	68 890
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>261 927</b>	<b>115 669</b>	-	<b>5 828</b>	<b>21 331</b>	<b>28 917</b>	<b>(7 587)</b>	<b>-26%</b>	<b>115 669</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury Office		(15)	50	-	-	-	50	(50)	-100%	50
Vote 3 - Corporate Support Services		919	1 205	-	195	380	550	(170)	-31%	1 205
Vote 4 - Community Services		-	9 209	-	43	365	-	365	#DIV/0!	9 209
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - Electricity Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services		-	250	-	-	-	250	(250)	-100%	250
Vote 8 - Development & Town Planning Services		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>905</b>	<b>10 714</b>	-	<b>238</b>	<b>745</b>	<b>850</b>	<b>(105)</b>	<b>-12%</b>	<b>10 714</b>
<b>Total Capital Expenditure</b>		<b>262 832</b>	<b>126 383</b>	-	<b>6 066</b>	<b>22 075</b>	<b>29 767</b>	<b>(7 692)</b>	<b>-26%</b>	<b>126 383</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		(15)	1 255	-	195	380	600	(220)	-37%	1 255
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		(15)	50	-	-	-	50	(50)	-100%	50
Corporate services		-	1 205	-	195	380	550	(170)	-31%	1 205
<b>Community and public safety</b>		<b>919</b>	<b>17 360</b>	-	<b>604</b>	<b>2 520</b>	<b>2 088</b>	<b>433</b>	<b>21%</b>	<b>17 360</b>
Community and social services		919	6 576	-	604	2 520	2 088	433	21%	6 576
Sport and recreation		-	8 350	-	-	-	-	-	-	8 350
Public safety		-	2 433	-	-	-	-	-	-	2 433
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>44 386</b>	<b>17 555</b>	-	<b>1 258</b>	<b>5 362</b>	<b>4 389</b>	<b>974</b>	<b>22%</b>	<b>17 555</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		44 386	17 555	-	1 258	5 362	4 389	974	22%	17 555
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>217 540</b>	<b>90 214</b>	-	<b>4 009</b>	<b>13 812</b>	<b>22 691</b>	<b>(8 879)</b>	<b>-39%</b>	<b>90 214</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		205 049	69 140	-	3 674	10 185	17 472	(7 288)	-42%	69 140
Waste water management		12 492	21 074	-	335	3 628	5 219	(1 591)	-30%	21 074
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>										
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>262 832</b>	<b>126 383</b>	-	<b>6 066</b>	<b>22 075</b>	<b>29 767</b>	<b>(7 692)</b>	<b>-26%</b>	<b>126 383</b>
<b>Funded by:</b>										
National Government		235 214	115 669	-	4 815	16 633	29 167	(12 535)	-43%	115 669
Provincial Government		-	-	-	43	43	-	43	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>235 214</b>	<b>115 669</b>	-	<b>4 858</b>	<b>16 676</b>	<b>29 167</b>	<b>(12 492)</b>	<b>-43%</b>	<b>115 669</b>
<b>Public contributions &amp; donations</b>	5	<b>26 712</b>		-	<b>1 013</b>	<b>3 426</b>		<b>3 426</b>	<b>#DIV/0!</b>	
<b>Borrowing</b>	6			-						
<b>Internally generated funds</b>		<b>905</b>	<b>10 714</b>	-	<b>195</b>	<b>1 973</b>	<b>600</b>	<b>1 373</b>	<b>229%</b>	<b>10 714</b>
<b>Total Capital Funding</b>		<b>262 832</b>	<b>126 383</b>	-	<b>6 066</b>	<b>22 075</b>	<b>29 767</b>	<b>(7 692)</b>	<b>-26%</b>	<b>126 383</b>

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

### NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	Budget Year 2015/16				
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		25 174	13 173	5 140	13 173	
Call investment deposits		-	257	51 140	257	
Consumer debtors		57 955	4 916	45 456	4 916	
Other debtors		4 832		58 699		
Current portion of long-term receivables						
Inventory		509	1 575	1 370	1 575	
<b>Total current assets</b>		<b>88 471</b>	<b>19 921</b>	<b>-</b>	<b>161 805</b>	<b>19 921</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		1 309 214	1 261 992	5 871	1 261 992	
Agricultural						
Biological assets						
Intangible assets		314	420	195	420	
Other non-current assets						
<b>Total non current assets</b>		<b>1 309 528</b>	<b>1 262 412</b>	<b>-</b>	<b>6 066</b>	<b>1 262 412</b>
<b>TOTAL ASSETS</b>		<b>1 397 999</b>	<b>1 282 333</b>	<b>-</b>	<b>167 871</b>	<b>1 282 333</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		23 120				
Borrowing		-	784		784	
Consumer deposits		627				
Trade and other payables		37 762	13 214	-	13 214	
Provisions		1 166	677		677	
<b>Total current liabilities</b>		<b>62 675</b>	<b>14 675</b>	<b>-</b>	<b>-</b>	<b>14 675</b>
<b>Non current liabilities</b>						
Borrowing		2 310	2 516	2 587	2 516	
Provisions		1 565	1 629		1 629	
<b>Total non current liabilities</b>		<b>3 875</b>	<b>4 145</b>	<b>-</b>	<b>2 587</b>	<b>4 145</b>
<b>TOTAL LIABILITIES</b>		<b>66 550</b>	<b>18 820</b>	<b>-</b>	<b>2 587</b>	<b>18 820</b>
<b>NET ASSETS</b>	2	<b>1 331 449</b>	<b>1 263 513</b>	<b>-</b>	<b>165 284</b>	<b>1 263 513</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 331 449	1 263 513	165 284	1 263 513	
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 331 449</b>	<b>1 263 513</b>	<b>-</b>	<b>165 284</b>	<b>1 263 513</b>

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

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description R thousands	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		8 989	8 916		2 836	3 064	1 362	1 702	125%	8 916
Service charges		10 687	13 526		4 189	5 128	3 657	1 471	40%	13 526
Other revenue		857	714		157	9 328	175	9 153	5224%	714
Government - operating		96 758	147 129		1 870	61 475	57 715	3 760	7%	147 129
Government - capital		123 837	115 669		719	49 243	32 219	17 024	53%	115 669
Interest		404	40		107	84	10	74	736%	40
Dividends										
<b>Payments</b>										
Suppliers and employees		39 406	(143 873)		(11 665)	(41 111)	(36 133)	4 978	-14%	(143 873)
Finance charges		(56)	(149)		(12)	(36)	(37)	(1)	3%	(149)
Transfers and Grants		(18 594)	(4 730)		(76)	(76)	(687)	(611)	89%	(4 730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>262 288</b>	<b>137 242</b>	<b>-</b>	<b>(1 874)</b>	<b>87 099</b>	<b>58 280</b>	<b>(28 818)</b>	<b>-49%</b>	<b>137 242</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		(262 832)	(126 383)		6 066	(32 833)	(29 956)	2 877	-10%	(126 383)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(262 832)</b>	<b>(126 383)</b>	<b>-</b>	<b>6 066</b>	<b>(32 833)</b>	<b>(29 956)</b>	<b>2 877</b>	<b>-10%</b>	<b>(126 383)</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		(785)	(784)							(784)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(785)</b>	<b>(784)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(784)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1 328)</b>	<b>10 074</b>	<b>-</b>	<b>4 192</b>	<b>54 266</b>	<b>28 325</b>			<b>10 074</b>
Cash/cash equivalents at beginning:		3 383	3 099			2 014	3 099			2 014
Cash/cash equivalents at month/year end:		2 055	13 173			56 280	31 424			12 088

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 - Q1 First Quarter

Description	NT Code	Budget Year 2015/16									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	691	910	781	516	543	594	7 352	8 518	19 905	17 523		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	66	62	113	71	81	96	746	2 715	3 951	3 710		
Receivables from Non-exchange Transactions - Property Rates	1400	4 642	3 173	295	1 923	816	802	3 481	2 148	17 278	9 169		
Receivables from Exchange Transactions - Waste Water Management	1500	113	124	126	115	108	115	606	1 279	2 585	2 223		
Receivables from Exchange Transactions - Waste Management	1600	79	79	80	73	72	70	363	920	1 737	1 499		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	0	131	12	1 384	0	5	2 344	54 821	58 699	58 555		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 590</b>	<b>4 479</b>	<b>1 407</b>	<b>4 082</b>	<b>1 619</b>	<b>1 683</b>	<b>14 892</b>	<b>70 402</b>	<b>104 155</b>	<b>92 678</b>	-	-
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 454	2	1	36	37	36	80	17	2 662	205		
Commercial	2300	1 565	2 705	796	1 590	567	612	3 589	8 871	20 294	15 229		
Households	2400	1 062	1 640	582	2 328	891	918	10 774	61 104	79 298	76 015		
Other	2500	510	133	29	129	125	116	449	410	1 902	1 229		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 590</b>	<b>4 479</b>	<b>1 407</b>	<b>4 082</b>	<b>1 619</b>	<b>1 683</b>	<b>14 892</b>	<b>70 402</b>	<b>104 155</b>	<b>92 678</b>	-	-

### Section 6 – Creditors' analysis

#### Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
<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	-									-	
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Section 7 – Investment portfolio analysis

### Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First 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>Municipality</b>									
ABSA Bank-9288820487		Call Account	Call Deposit	Call Deposit	1		249		250
ABSA Bank-2073969801		Fixed Deposit	Fixed deposit		0		31		32
FNB-62247117709		Call Account	Call Deposit	Call Deposit	0		107		10
Standard Bank-548529973-003		Call Account	Money Market	Call Deposit	0		73		74
ABSA-9297200038		Depositor Plus	Depositor Plus	Depositor Plus	1		233		234
Standard Bank-548529973-002		Call Deposit	Call Deposit	Call Deposit	0		5		5
Standard Bank-508866243-001		Fixed Deposit	Fixed deposit		108		20 215		20 323
NedBank 7881112840/000002		Call Deposit	Call Deposit	Call Deposit	142		30 071	-	30 213
<b>Municipality sub-total</b>					253		50 985	-	51 140
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				253		50 985	-	51 140

## 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 - Q1 First Quarter

Description R thousands	Ref	Budget Year 2015/16								
	2014/15	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>		107 758	142 694	-	-	57 187	54 785	2 403	4.4%	142 694
Local Government Equitable Share		93 255	115 253			48 023	45 620	2 403	5.3%	115 253
Water Services Operating Subsidy		10 000	22 500			5 625	5 625			22 500
Finance Management		1 600	1 675			1 675	1 675			1 675
Municipal Systems Improvement		934	930			930	930			930
EPWP Incentive		1 969	2 336			934	935			2 336
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		12 760	1 505	-	1 870	5 222	-	5 222	#DIV/0!	1 505
Sport and Recreation		969	1 505			753		753	#DIV/0!	1 505
Housing		11 791			1 870	4 470		4 470	#DIV/0!	
Other transfers and grants [insert description]										
<b>District Municipality:</b> [insert description]										
<b>Other grant providers:</b> [insert description]										
<b>Total Operating Transfers and Grants</b>	5	120 518	144 199	-	1 870	62 409	54 785	7 625	13.9%	144 199
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		112 578	118 599	-	-	43 878	43 878	-		118 599
Municipal Infrastructure Grant (MIG)		57 058	58 599			28 878	28 878			58 599
Regional Bulk Infrastructure		5 520								
Municipal Water Infrastructure Grant		50 000	60 000			15 000	15 000			60 000
<b>Provincial Government:</b> [insert description]										
<b>District Municipality:</b> [insert description]										
<b>Other grant providers:</b>		9 308	-	-	719	4 236	-	4 236	#DIV/0!	-
Kumba Iron Ore (Access Road)		9 308			719	4 236		4 236	#DIV/0!	
<b>Total Capital Transfers and Grants</b>	5	121 886	118 599	-	719	48 114	43 878	4 236	9.7%	118 599
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	242 404	262 798	-	2 588	110 523	98 663	11 860	12.0%	262 798

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 three types grants of grants which were not budgeted for, being Housing Grant, South 32 for Borehole Refurbishment and the other from Kumba Iron Ore(Sishen Mine) for access road construction (N14 to Ganghaai). RBIG and Housing grants are gazetted as grants in kind in the Division of Revenue Act but the departments concerned have signed the Memorandum of Understanding with the municipality for implementation of the projects for those two grants.

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

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		107 833	142 694	–	11 076	30 702	35 087	(4 385)	-12.5%	142 694
Local Government Equitable Share		93 255	115 253		9 604	28 813	28 813	–		115 253
Water Services Operating Subsidy		10 000	22 500		1 387	1 387	5 625	(4 238)	-75.3%	22 500
Finance Management		1 680	1 675		59	155	416	(261)	-62.8%	1 675
Municipal Systems Improvement		930	930		26	26	233	(207)	-88.9%	930
EPWP Incentive		1 969	2 336		–	321	–	321	#DIV/0!	2 336
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		15 234	1 505	–	2 337	4 998	339	4 659	1375.3%	1 505
Sport and Recreation		969	1 505		117	230	339	(109)	-32.2%	1 505
Housing		14 265			2 220	4 768		4 768	#DIV/0!	
Other transfers and grants [insert description]								–		
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Total operating expenditure of Transfers and Grants:</b>		123 067	144 199	–	13 413	35 700	35 426	274	0.8%	144 199
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		112 766	118 599	–	4 521	16 459	28 917	(12 459)	-43.1%	118 599
Municipal Infrastructure Grant (MIG)		57 162	58 599		1 896	8 352	13 917	(5 565)	-40.0%	58 599
Regional Bulk Infrastructure		5 604						–		
Municipal Water Infrastructure Grant		50 000	60 000		2 625	8 106	15 000	(6 894)	-46.0%	60 000
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		7 067	–	–	1 013	2 413	–	2 413	#DIV/0!	–
		–						–		
<i>Kumba Iron Ore (Access Road)</i>		7 067			1 013	2 413		2 413	#DIV/0!	
<b>Total capital expenditure of Transfers and Grants</b>		119 833	118 599	–	5 534	18 872	28 917	(10 045)	-34.7%	118 599
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		242 900	262 798	–	18 947	54 572	64 343	(9 771)	-15.2%	262 798

## 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 - Q1 First Quarter**

Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		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>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 223	4 904		408	1 213	1 226	(13)	-1%	
Pension and UIF Contributions		1 028	707		72	201	177	25	14%	
Medical Aid Contributions										
Motor Vehicle Allowance		1 928	2 174		180	535	544	(8)	-2%	
Cellphone Allowance		353	754		59	201	188	13	7%	
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>		<b>8 531</b>	<b>8 538</b>		<b>719</b>	<b>2 150</b>	<b>2 135</b>	<b>15</b>	<b>1%</b>	
<b>% increase</b>	4		<b>0.1%</b>							
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 923	2 778		276	534	694	(160)	-23%	
Pension and UIF Contributions		556	495		39	78	124	(46)	-37%	
Medical Aid Contributions		101	141		11	122	35	87	245%	
Overtime										
Performance Bonus										
Motor Vehicle Allowance		1 536	1 561		104	250	390	(140)	-36%	
Cellphone Allowance		83	92		6	5	23	(18)	-79%	
Housing Allowances		493	488		44	77	122	(45)	-37%	
Other benefits and allowances		7	0		0	0	0	0	617%	
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 699</b>	<b>5 556</b>		<b>480</b>	<b>1 065</b>	<b>1 389</b>	<b>(324)</b>	<b>-23%</b>	
<b>% increase</b>	4		<b>-2.5%</b>							
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24 485	27 037		2 486	6 649	6 991	(342)	-5%	
Pension and UIF Contributions		4 365	5 381		393	1 091	1 345	(254)	-19%	
Medical Aid Contributions		2 863	2 547		237	714	637	77	12%	
Overtime		1 472	632		150	452	158	294	186%	
Performance Bonus		1 856	2 429		6	31		31	#DIV/0!	
Motor Vehicle Allowance		3 807	2 443		534	1 609	611	998	163%	
Cellphone Allowance		460	549		37	109	137	(28)	-20%	
Housing Allowances		1 493	2 141		146	438	535	(97)	-18%	
Other benefits and allowances		433	410		44	123	102	20	20%	
Payments in lieu of leave			75							
Long service awards										
Post-retirement benefit obligations	2									
<b>Sub Total - Other Municipal Staff</b>		<b>41 234</b>	<b>43 644</b>		<b>4 033</b>	<b>11 217</b>	<b>10 517</b>	<b>700</b>	<b>7%</b>	
<b>% increase</b>	4		<b>5.8%</b>							
<b>Total Parent Municipality</b>		<b>55 465</b>	<b>57 738</b>		<b>5 232</b>	<b>14 432</b>	<b>14 040</b>	<b>391</b>	<b>3%</b>	
			<b>4.1%</b>							
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>55 465</b>	<b>57 738</b>		<b>5 232</b>	<b>14 432</b>	<b>14 040</b>	<b>391</b>	<b>3%</b>	
<b>% increase</b>	4		<b>4.1%</b>							
<b>TOTAL MANAGERS AND STAFF</b>		<b>46 933</b>	<b>49 199</b>		<b>4 513</b>	<b>12 282</b>	<b>11 906</b>	<b>376</b>	<b>3%</b>	

## Section 10 – Actual and Revised Targets for Cash Receipts

### 9.1 Supporting Table SC9

NC451 Joe Morolong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		140	88	2 836									7 425	10 489		
Property rates - penalties & collection charges		–											–	–		
Service charges - electricity revenue		401	375	528									5 265	6 569		
Service charges - water revenue		35	96	2 756									3 911	6 798		
Service charges - sanitation revenue		5	8	500									1 072	1 585		
Service charges - refuse		10	9	405									536	960		
Service charges - other		–											–	–		
Rental of facilities and equipment		8	6	6									78	97		
Interest earned - external investments		5	78	107									(191)	–		
Interest earned - outstanding debtors													50	50		
Dividends received													–	–		
Fines													–	–		
Licences and permits													–	–		
Agency services													109	109		
Transfer receipts - operating		58 080	1 525	1 870									85 654	147 129		
Other revenue		8 838	319	151									(8 727)	582		
<b>Cash Receipts by Source</b>		<b>67 522</b>	<b>2 504</b>	<b>9 160</b>									<b>95 183</b>	<b>174 369</b>		
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		43 878	4 363	719									66 709	115 669		
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>111 400</b>	<b>6 868</b>	<b>9 878</b>									<b>161 892</b>	<b>290 038</b>		
<b>Cash Payments by Type</b>																
Employee related costs		3 919	4 231	4 513									36 536	49 199		
Remuneration of councillors		700	719	719									6 401	8 538		
Interest paid		11	14	12									3 924	3 960		
Bulk purchases - Electricity		25	771	859									8 345	10 000		
Bulk purchases - Water & Sewer		–	316	89									529	934		
Other materials													10 847	10 847		
Contracted services		2 313	2 832	697									14 556	20 398		
Grants and subsidies paid - other municipalities		–											–	–		
Grants and subsidies paid - other				76									4 654	4 730		
General expenses		3 727	3 976	4 787									42 557	55 048		
<b>Cash Payments by Type</b>		<b>10 695</b>	<b>12 858</b>	<b>11 752</b>									<b>128 349</b>	<b>163 655</b>		
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		24 783	8 859	6 066									(39 708)			
Repayment of borrowing													–	–		
Other Cash Flows/Payments		20 695	30 397										(51 092)			
<b>Total Cash Payments by Type</b>		<b>56 173</b>	<b>52 115</b>	<b>17 818</b>									<b>37 549</b>	<b>163 655</b>		
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>55 228</b>	<b>(45 247)</b>	<b>(7 940)</b>									<b>124 343</b>	<b>126 383</b>		
Cash/cash equivalents at the month/year beginning:		3 099	58 327	13 080	5 140	5 140	5 140	5 140	5 140	5 140	5 140	5 140	5 140	3 099	129 483	129 483
Cash/cash equivalents at the month/year end:		58 327	13 080	5 140	5 140	5 140	5 140	5 140	5 140	5 140	5 140	5 140	129 483	129 483	129 483	129 483

# Section 11 – Capital programme performance

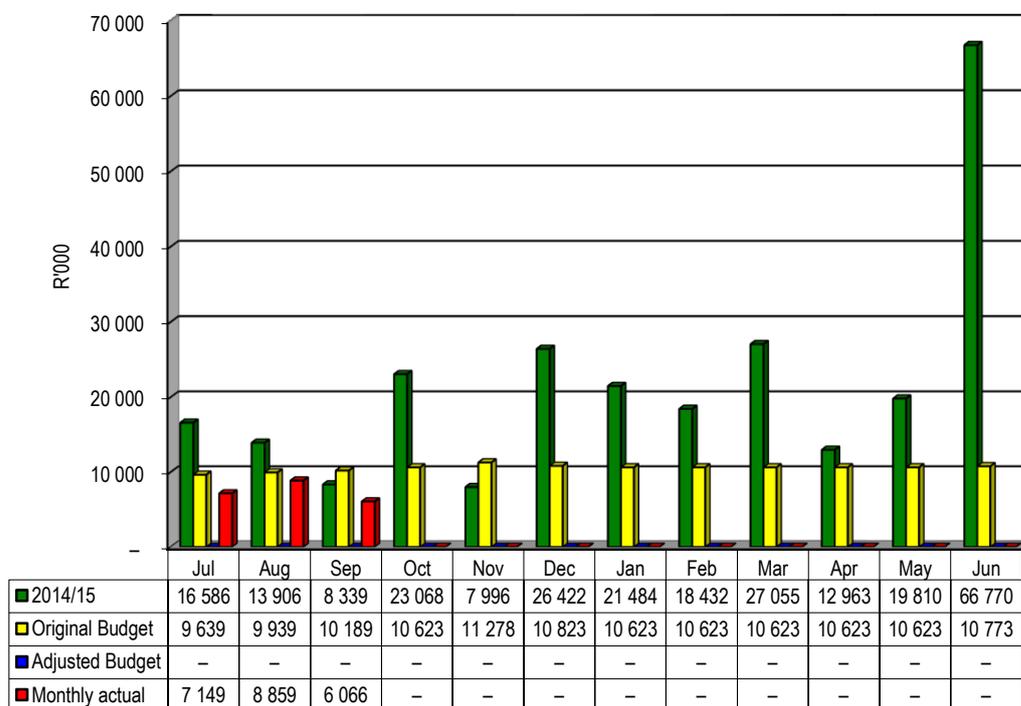
## 1

### NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

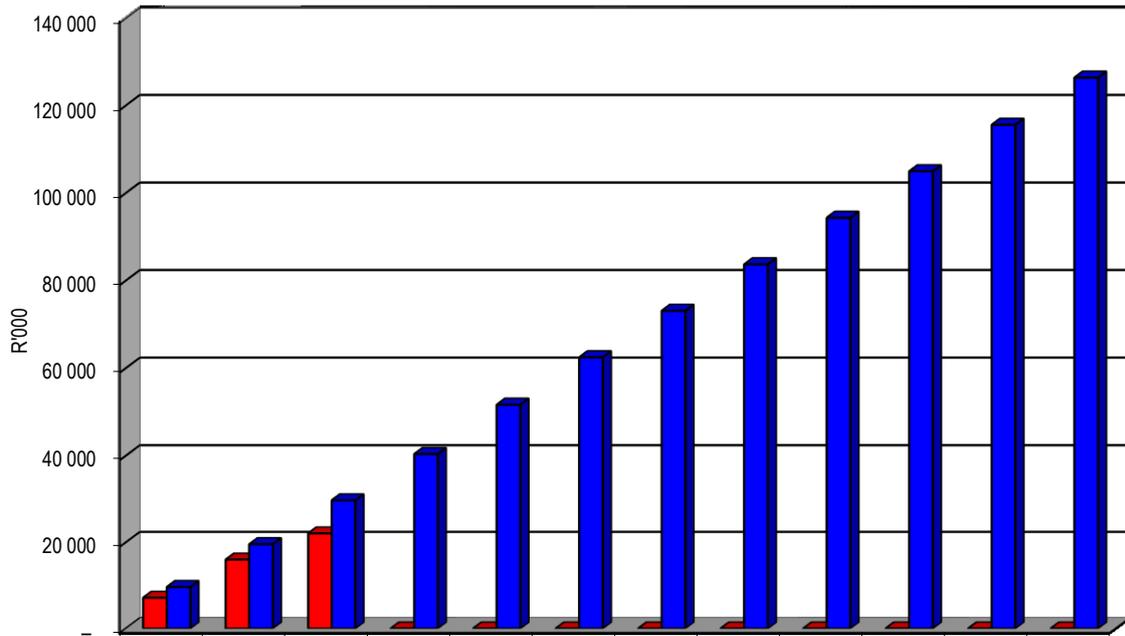
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
July	16 586	9 639		7 149	7 149	9 639	2 490	25.8%	6%
August	13 906	9 939		8 859	16 008	19 578	3 571	18.2%	13%
September	8 339	10 189		6 066	22 073	29 767	7 694	25.8%	17%
October	23 068	10 623				40 391	-		
November	7 996	11 278				51 669	-		
December	26 422	10 823				62 493	-		
January	21 484	10 623				73 116	-		
February	18 432	10 623				83 740	-		
March	27 055	10 623				94 363	-		
April	12 963	10 623				104 986	-		
May	19 810	10 623				115 610	-		
June	66 770	10 773				126 383	-		
<b>Total Capital expenditure</b>	<b>262 832</b>	<b>126 383</b>	<b>-</b>	<b>22 073</b>					

### 1.1 Supporting Table SC12

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



**Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	7 149	16 008	22 073	-	-	-	-	-	-	-	-	-
■ YearTD budget	9 639	19 578	29 767	40 391	51 669	62 493	73 116	83 740	94 363	104 986	115 610	126 383

## 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 - Q1 First Quarter

Description	Ref	Budget Year 2015/16								
		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 new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		261 927	107 569	-	5 267	19 175	27 080	7 905	29.2%	107 569
Infrastructure - Road transport		44 386	17 555	-	1 258	5 362	4 389	(974)	-22.2%	17 555
<i>Roads, Pavements &amp; Bridges</i>		44 386	17 555	-	1 258	5 362	4 389	(974)	-22.2%	17 555
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		205 049	69 140	-	3 674	10 185	17 472	7 288	41.7%	69 140
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		205 049	69 140	-	3 674	10 185	17 472	7 288	41.7%	69 140
Infrastructure - Sanitation		12 492	20 874	-	335	3 628	5 219	1 591	30.5%	20 874
<i>Reticulation</i>		12 492	20 874	-	335	3 628	5 219	1 591	30.5%	20 874
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		919	14 721	-	561	2 477	2 088	(390)	-18.7%	14 721
Parks & gardens		-	35	-	-	-	-	-	-	35
Sportsfields & stadia		-	8 350	-	-	-	-	-	-	8 350
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		919	4 000	-	561	2 156	2 088	(68)	-3.3%	4 000
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	2 336	-	-	321	-	(321)	#DIV/0!	2 336
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		158	3 028	-	43	228	300	72	23.9%	3 028
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	200	-	-	-	-	-	-	200
Computers - hardware/equipment		(15)	180	-	43	228	270	42	15.4%	180
Furniture and other office equipment		-	160	-	-	-	30	30	100.0%	160
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		173	2 433	-	-	-	-	-	-	2 433
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	55	-	-	-	-	-	-	55
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		257	365	-	195	195	300	105	35.0%	365
Computers - software & programming		257	365	-	195	195	300	105	35.0%	365
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	263 261	125 683	-	6 066	22 075	29 767	7 692	25.8%	125 683
<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 - Q1

Description	Ref	Budget Year 2015/16								
		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>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
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>		-	700	-	-	-	-	-	-	700
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment			200							200
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			500							500
<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 assets</b>	1	-	700	-	-	-	-	-	-	700
<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 - Q1 First

Description	Ref	Budget Year 2015/16								
		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>		8 433	26 268	-	1 426	1 406	7 114	5 708	80.2%	26 268
Infrastructure - Road transport		314	243	-	-	-	61	61	100.0%	243
Roads, Pavements & Bridges		314	243	-	-	-	61	61	100.0%	243
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 053	200	-	-	-	50	50	100.0%	200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		6 053	200	-	-	-	50	50	100.0%	200
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 982	25 700	-	1 426	1 406	6 972	5 566	79.8%	25 700
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		122	650	-	8	8	163	155	95.1%	650
Reticulation		1 860	25 050	-	1 419	1 398	6 809	5 412	79.5%	25 050
Infrastructure - Sanitation		84	110	-	-	-	28	28	100.0%	110
Reticulation		84	110	-	-	-	28	28	100.0%	110
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	15	-	-	-	4	4	100.0%	15
Waste Management		-	15	-	-	-	4	4	100.0%	15
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		3	80	-	-	-	20	20	100.0%	80
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1	20	-	-	-	5	5	100.0%	20
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		0	25	-	-	-	6	6	100.0%	25
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	20	-	-	-	5	5	100.0%	20
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		2	15	-	-	-	4	4	100.0%	15
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 970	210	-	22	150	52	(98)	-186.6%	210
General vehicles		656	70	-	22	3	17	14	81.9%	70
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	10	-	-	-	2	2	100.0%	10
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		343	130	-	-	147	32	(115)	-353.3%	130
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		970	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		110	-	-	-	-	-	-	-	-
Computers - software & programming		110	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		10 516	26 558	-	1 449	1 556	7 186	5 630	78.3%	26 558
<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 first Quarter of 2015/16FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME: Tshepo Macdonald Bloom

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

Signature: *Tshepo Macdonald Bloom*

Date : 29/10/2015