



*“An improved quality of life for all residents”*

## In-Year Report

*Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.*

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## Monthly Budget Statement November 2016

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**JOE GQABI  
DISTRICT  
MUNICIPALITY**

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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.

**Budget** – The financial plan of the Joe Gqabi District Municipality.

**Budget related policy** – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

**Cash flow statement** – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted 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. The same principle applies with the cash receipts. The Municipality recognise the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

**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; this Municipality will need to fully comply by the end of June 2012.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**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 and current years financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages and general expenses.

**Rates** – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act; Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Joe Gqabi District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**MIG** . Municipal Infrastructure Grant

**MWIG** – Municipal Water Infrastructure Grant

**WSIG** – Water Services Infrastructure Grant

**RBIG** - Regional Bulk Infrastructure Grant

**Vote** – One of the main segments into which a budget. In Joe Gqabi District Municipality this means at directorate level. The votes for Joe Gqabi therefore are:

- Management Services;
- Financial Services;
- Corporate Services;
- Technical Services; and
- Community Services.

## **PART 1 – IN-YEAR REPORT**

### **Section 1 –Mayor’s Report**

#### **1.1 PURPOSE**

The purpose of this report is to comply with the section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009.

#### **1.2 BACKGROUND**

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) Actual borrowings;
- (c) Actual expenditure, per vote;
- (d) Actual capital expenditure, per vote;
- (e) The amount of any allocations received;
- (f) Actual expenditure on those allocations, excluding expenditure on-
  - (i) its share of the local government equitable share; and
  - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) When necessary, an explanation of-
  - (i) Any material variances from the municipality have projected revenue by source, and from the municipality’s expenditure projections per vote;
  - (ii) Any material variances from the service delivery and budget implementation plan; and
  - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget.

## 2.1 In-Year Report - Monthly Budget Statement

2.1.1 The progress in implementation of budget in terms of SDBIP can be seen from the tables below.

**Table 1: Operating Revenue per category**

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	YTD Actual
<b>Revenue by Source</b>						
Government grants and subsidies	-112 091 745	-23 156 360	-15 888 392	-28 938 189	-40 460 916	-220 535 602
Public Contributions and Donations	0	0	0	0	0	0
Government Services	0	0	0	0	0	0
Interest earned - external investments	-177 358	-469 724	-349 918	-270 925	-177 641	-1 445 566
Other income	-195 760	-332 532	-41 624	-7 953 752	-1 764 757	-10 288 426
Service Charges:Water & Sanitation	-1 296 023	-1 854 670	-2 466 649	-20 867 325	-17 731 255	-44 215 922
<b>TOTAL</b>	<b>-113 760 886</b>	<b>-25 813 286</b>	<b>-18 746 583</b>	<b>-58 030 191</b>	<b>-60 134 569</b>	<b>-276 485 516</b>

As at 30 November 2016 the municipality recorded actual revenue of an amount of R 60,134 million, which represents 75% of the year to date budgeted revenue and 49% of the total budget forecast.

A majority of the municipality revenue is a result of government grants and subsidies. They represent 67% of the total revenue for the month of November.

During the month of November, revenue relating to service charges recorded amounts to R 17,731 million. This indicates a decrease in the collection rate during November 2016.

**Table 2: Operating Expenditure per category**

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	YTD Actual
<b>Expenditure by Nature (GFS Function)</b>						
Employee related costs	14 093 215	13 467 645	13 675 068	13 614 816	22 201 164	77 051 907
Remuneration of Councillors	441 702	187 485	461 263	453 514	453 303	1 997 267
Debt Impairment	0	0	0	0	0	0
Depreciation and Amortisation	0	72 048	12 626 642	4 208 881	0	16 907 570
Finance charges	0	0	229 851	0	0	229 851
Bulk Purchases	0	0	0	29 600	441 038	470 638
Contracted services	0	0	0	0	0	0
Grants and Subsidies paid	0	0	0	0	0	0
General expenses	10 218 541	15 525 057	9 341 878	13 811 457	13 220 091	62 117 023
<b>TOTAL</b>	<b>24 753 458</b>	<b>29 252 234</b>	<b>36 334 702</b>	<b>32 118 267</b>	<b>36 315 596</b>	<b>158 774 256</b>

The municipality incurred operating expenditure amounting to R 36,316 million during the month of November 2016.

**Detailed analysis follows:****Operating Expenditure by Nature**

The figures in this section should represent the accrued amounts; in other words when goods have been ordered, received or invoice issued and completed (reconciled with goods received and prices quoted), only than should it captured as an expense. The financial system currently, do not account the expenses in a manner as mentioned above. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure is currently only those for which a payment run has been completed.

- **Depreciation**

Depreciation was not recorded during November. However, going forward, depreciation will be done on a monthly basis in order to ensure reliability of monthly reporting.

- **Employee related costs**

The year to date employee related costs spent amounts to R 77,052 million, which represents 115% of the year-to-date budget amount (R 67,147 million) and 43% of the total budget forecast.

- **Remuneration of councilors**

The year to date actual remuneration of councilors spent amounts to R 1,997 million which represents 75% of the year-to-date budget amount (R 2,674 million) and 47% of the total budget forecast.

More detail with regard to the employee related cost and remuneration of councilors is provided in table SC8 on Page 25

**Table 3: Capital Expenditure by Municipal Vote****Capital Expenditure**

The detail of this section can be found in Section 4 of this report Table C5 and also in Supporting table SC12; SC13a and SC13b.

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	YTD Actual
<b>Capital Expenditure by GFS</b>						
Executive & Council	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-
Corporate Services	-	-	-	-	146 485	146 485
Planning & Development	-	-	-	-	-	-
Health	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-
Other	-	-	-	-	-	-
Waste Management	8 345 166	3 829 326	4 500 312	5 418 273	9 401 214	31 494 291
Water	-	11 709 501	7 781 556	15 985 131	28 983 507	64 459 694
<b>TOTAL</b>	<b>8 345 166</b>	<b>15 538 827</b>	<b>12 281 868</b>	<b>21 403 403</b>	<b>38 531 206</b>	<b>96 100 470</b>

**Capital Expenditure by Vote**

The capital expenditure recognised during November 2016 amounts to R 38,531 million. This represents the actual money spent on the provision of service delivery relating to water and sanitation.

The Municipal Infrastructure Grant is the main contributor of JGDMP's capital budget.

**2.1.2 Other information**

Additional clarity on the contents of this report or answers to any questions posed will be given at the Finance Committee by the Acting Chief Financial Officer.



## Section 2 - Resolutions

**Recommended resolution to Council relating to the November 2016 in-year report are:**

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for November 2016 as set out in the schedules contained in Section 4:
- a. Table C1 . Monthly Budget Statement Summary;
  - b. Table C2 . Monthly Budget Statement . Financial Performance (Standard classification);
  - c. Table C3 . Monthly Budget Statement . Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
  - d. Table C4 . Monthly Budget Statement . Financial Performance (Revenue by Source and Expenditure by Type)
  - e. Table C5 . Monthly Budget Statement . Capital Expenditure;
  - f. Table C6 . Monthly Budget statement . Financial Position; and
  - g. Table C7 . Monthly Budget statement . Cash Flows.
- (b) That the Council take note that the report was submitted to the Executive Mayor on 14 December 2016.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 Introduction

This Budget statement report for November 2016 of Joe Gqabi District Municipality was prepared via the SAMRAS financial system to comply with the Budget and Reporting Regulations and guidelines as issued by National Treasury.

### 3.2 Financial Performance; Position and Cash flow

Section 4 of this report includes the tables with the detail figures.

#### 3.2.1 Financial Performance

The detail of this section can be found in Section 4 of this report Table C2 (Summary per GFS); Table C3 (Summary per Municipal Vote) and Table C4 (Summary by Revenue Source and Expenditure Type). The latter is used to provide the executive summary.

##### 3.2.1.1 Revenue by Source

It must be pointed out that in this section the figures represent the accrued amount and not actual cash receipts in other words the amounts billed. The transfers recognised represents only that portion of the grants and subsidies of which the conditions has been met, in other words only reflect the expenditure and not the receipts.

The other sources of revenue that have material variances in rand value are:

- **Interest Earned – External investments**

Actual Interest on Investment earned amounts to R 1,446 million which represents 32% of the year to date budget (R 1,734 million) and 51% of the total budget forecast.

- **Other revenue**

Other Revenue comprises of contributions from LG Seta and revenue generated from Photostats.

### 3.2.2 Financial Position

The detail of this section can be found in Section 4 of this report Table C6 (Financial Position) below:

The financial position indicates the position of the Joe Gqabi District Municipality, after considering the municipality's assets, liabilities and the equity as at 30 November 2016

The current accumulated surplus of the municipality as at 30 November 2016 amount to R 1,369 billion.

#### 3.2.2.1 Current Assets

- **Cash**

The cash balance of R 8,254 million comprises of cash floats in the form of petty cash, cashier floats and the cashbook balance of the primary bank account.

- **Call Investment Deposits**

Call investment deposits consist of investments made with various financial institutions when there is surplus cash available in the main bank account. These monies are then transferred to the general bank account as when needed. The investment policy is used to determine what bank to invest money into.

A monthly investment register is submitted to management.

- **Inventory**

The value of inventory as at 31 November 2016 amount to R 3,574 million.

The current ratio for the month is 0.49, which is below the norm of 1.5 . 2.1, and this highlights serious financial challenges of the municipality and likely liquidity problems *i.e.* insufficient cash to meet short-term financial obligations. Current assets must therefore be increased in order to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities

#### 3.2.2.2 Non-Current Assets

The non-current assets as at 30 November 2016 amount to R 1,533 billion, which represents 90% of the year to date budget (R 1,710 billion).

### 3.2.2.3 Current Liabilities

- **Trade and other payables**

The detail of this section can be found in Section 6 of this report Table C6 (Statement of Financial Position and SC4 (Aged Creditors)).

The trade and other payables as at 30 November 2016 amount to R 256,422 million, which include creditors, provisions, and unspent conditional grants.

The total actual amount relating to creditors as at 30 November 2016 amounts to R 230,098 million.

It must be noted that the age analysis is based on invoice date not invoice received. The municipality is therefore in compliance with the MFMA requirements.

### 3.2.2 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Cash Flow)

The cash flow statement for the month indicates that the municipality's operations during the month resulted in a positive cash outflow of R 7,061 million.

### 3.3 Remedial or corrective steps

The remedial or corrective steps are listed in order of importance below:

#### 3.3.1 *Bank reconciliation*

The daily automated bank reconciliation is functioning; we however faced challenges with it which resulted in us reverting back to the manual bank reconciliation. The information is derived from the system and the necessary journals are identified early and processed as and when they occur.

#### 3.3.2 *Monthly Procedures*

To get the in-year figures more accurate the monthly actions with regard to the following have been instituted:

- Contributions of medical aid for pensioners;
- Creditors and Debtors reconciliations
- VAT reconciliation;
- Depreciation;

- Short term portion of long-term liabilities; and
- Recognition of interest earned both for call deposits and non-current investments
- Identifying incorrect allocations and wrong vote classifications

### **3.3.3 Recognition of Trade payables**

A monthly integrity report is run on a monthly basis which generates exceptions with regards to the creditors module. This matter has been reported to the relevant manager and is being addressed.

### **3.4 Conclusion**

JGDM had many challenges during the 2015/16 financial year due to the effects of taking over the water and sanitation services from the local municipalities. The effects of such challenges carried over to 2016/2017 financial year.

The district municipality has declared a state of drought disaster, in the region. A number of dams within the district reported to have below 40% capacity and this resulted in level 2 and 3 water restrictions, these restrictions amongst others, prohibits users of portable water to water their gardens and wash their cars with a hose pipe.

In terms of financial management, the municipality has established itself as a model in the province. This is supported by the fact that the Auditor General has issued the municipality with a clean audit opinion during the 2014/15 and 2015/16 financial years. There are still challenges with the Billing and the municipality is making efforts in implementing a credit control policy.

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary (This table provide a summary of the most important information by pulling its information from the other tables to follow.)

DC14 Joe Gqabi - Table C1 Monthly Budget Statement Summary - M05 November

Description	2015/16	Budget Year 2016/17							
	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	-	-	-	-	-	-	-	-	-
Service charges	77 047	71 981	71 981	1 855	3 151	19 185	(16 034)	-84%	77 413
Investment revenue	4 299	3 368	3 368	178	1 446	1 734	(288)	-17%	2 848
Transfers recognised - operational	254 689	335 199	335 199	3 104	105 075	201 503	(96 429)	-48%	223 641
Other own revenue	6 890	12 844	12 844	1 765	10 288	1 031	9 257	898%	16 928
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>342 925</b>	<b>423 392</b>	<b>423 392</b>	<b>6 901</b>	<b>119 960</b>	<b>223 453</b>	<b>(103 494)</b>	<b>-46%</b>	<b>320 829</b>
Employee costs	164 837	193 859	193 059	22 201	77 052	67 147	9 905	15%	179 040
Remuneration of Councillors	5 310	6 649	6 649	453	1 997	2 674	(676)	-25%	4 238
Depreciation & asset impairment	50 631	50 756	50 756	-	230	99 530	(99 300)	-100%	23 280
Finance charges	5 103	2 255	2 255	-	230	381	(151)	-40%	1 984
Materials and bulk purchases	776	4 264	4 264	441	471	1 987	(1 517)	-76%	1 393
Transfers and grants	13 809	2 000	2 000	-	-	1 101	(1 101)	-100%	2 000
Other expenditure	248 626	234 643	259 488	13 220	62 117	129 175	(67 058)	-52%	194 351
<b>Total Expenditure</b>	<b>489 092</b>	<b>494 426</b>	<b>518 472</b>	<b>36 316</b>	<b>142 097</b>	<b>301 994</b>	<b>(159 897)</b>	<b>-53%</b>	<b>406 286</b>
<b>Surplus/(Deficit)</b>	<b>(146 167)</b>	<b>(71 035)</b>	<b>(95 080)</b>	<b>(29 415)</b>	<b>(22 137)</b>	<b>(78 541)</b>	<b>56 404</b>	<b>-72%</b>	<b>(85 457)</b>
Transfers recognised - capital	285 733	261 663	278 358	37 357	115 461	133 237	(17 776)	-13%	269 484
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>	<b>38 627</b>	<b>71%</b>	<b>184 027</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>	<b>38 627</b>	<b>71%</b>	<b>184 027</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>244 602</b>	<b>244 602</b>	<b>38 531</b>	<b>96 100</b>	<b>144 960</b>	<b>(48 860)</b>	<b>-34%</b>	<b>247 236</b>
Capital transfers recognised	-	184 889	182 889	32 561	71 871	113 971	(42 100)	-37%	182 889
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	11 605	5 903	-	-	4 210	(4 210)	-100%	5 903
Internally generated funds	-	<b>48 108</b>	<b>55 810</b>	<b>5 971</b>	<b>24 230</b>	<b>26 779</b>	<b>(2 549)</b>	<b>-10%</b>	<b>55 810</b>
<b>Total sources of capital funds</b>	-	<b>244 602</b>	<b>244 602</b>	<b>38 531</b>	<b>96 100</b>	<b>144 960</b>	<b>(48 860)</b>	<b>-34%</b>	<b>244 602</b>
<b>Financial position</b>									
Total current assets	(33 602)	41 686	41 686	-	126 533	-	-	-	41 686
Total non current assets	1 499 696	1 709 908	1 709 908	-	1 533 439	-	-	-	1 709 908
Total current liabilities	155 340	91 180	91 180	-	256 422	-	-	-	91 180
Total non current liabilities	40 331	79 973	79 973	-	34 192	-	-	-	79 973
<b>Community wealth/Equity</b>	<b>1 270 423</b>	<b>1 580 441</b>	<b>1 580 441</b>	<b>1 369 358</b>	<b>1 369 358</b>	<b>1 369 358</b>	<b>1 369 358</b>	<b>1 369 358</b>	<b>1 580 441</b>
<b>Cash flows</b>									
Net cash from (used) operating	101 449	259 671	259 671	30 248	30 248	21 639	(8 609)	-40%	239 730
Net cash from (used) investing	(94 743)	(278 436)	(278 436)	(8 329)	(23 187)	(23 203)	(16)	0%	(278 505)
Net cash from (used) financing	(229)	5 910	5 910	-	-	493	493	100%	(2 002)
<b>Cash/cash equivalents at the month/year end</b>	<b>11 808</b>	<b>2 949</b>	<b>(12 871)</b>	<b>-</b>	<b>9 809</b>	<b>(1 088)</b>	<b>(10 897)</b>	<b>1002%</b>	<b>(38 029)</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	12 842	10 374	9 890	9 692	9 408	15 838	49 912	136 944	254 900
<b>Creditors Age Analysis</b>									
Total Creditors	5 416	5 850	5 310	152	39	109	93	1 192	18 161

#### 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.)

DC14 Joe Gqabi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		324 966	312 944	312 944	17 926	147 944	201 940	(53 996)	-27%	191 392
Executive and council		4 286	-	-	-	-	-	-	-	-
Budget and treasury office		320 132	304 455	304 455	17 924	147 582	201 569	(53 987)	-27%	183 249
Corporate services		548	8 489	8 489	1	362	371	(9)	-2%	8 143
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		219 043	202 837	202 837	15 716	65 255	81 837	(16 582)	-20%	199 065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		209 726	191 212	191 212	15 716	65 255	81 837	(16 582)	-20%	187 439
Environmental protection		9 317	11 625	11 625	-	-	-	-	-	11 625
<i>Trading services</i>		110 644	169 273	185 968	26 493	63 286	84 751	(21 464)	-25%	168 368
Electricity		-	-	-	-	-	-	-	-	-
Water		105 948	151 828	168 523	24 651	53 644	78 583	(24 939)	-32%	138 290
Waste water management		4 695	17 445	17 445	1 842	9 642	6 168	3 474	56%	30 078
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>654 652</b>	<b>685 055</b>	<b>701 750</b>	<b>60 135</b>	<b>276 486</b>	<b>368 528</b>	<b>(92 042)</b>	<b>-25%</b>	<b>558 825</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		157 034	182 640	182 990	9 275	44 145	86 568	(42 423)	-49%	156 819
Executive and council		43 766	48 811	50 048	4 294	18 757	51 420	(32 664)	-64%	40 082
Budget and treasury office		69 021	74 821	73 597	2 099	12 064	19 948	(7 884)	-40%	64 559
Corporate services		44 246	59 008	59 345	2 882	13 324	15 199	(1 875)	-12%	52 178
<i>Community and public safety</i>		15 635	15 594	15 574	1 786	6 633	6 316	318	5%	14 767
Community and social services		2 931	2 109	2 109	179	775	855	(80)	-9%	1 965
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12 705	13 485	13 465	1 606	5 859	5 461	398	7%	12 802
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		138 590	149 244	149 264	9 899	53 955	73 866	(19 910)	-27%	48 117
Planning and development		1	0	0	-	1	-	1	#DIV/0!	1
Road transport		117 755	125 534	125 534	6 276	44 464	64 652	(20 188)	-31%	26 773
Environmental protection		20 834	23 710	23 730	3 623	9 491	9 214	277	3%	21 343
<i>Trading services</i>		177 833	146 949	170 644	15 356	54 041	135 245	(81 204)	-60%	126 118
Electricity		-	-	-	-	-	-	-	-	-
Water		141 300	119 782	133 002	12 536	43 026	90 435	(47 409)	-52%	97 187
Waste water management		36 533	27 166	37 642	2 820	11 015	44 810	(33 795)	-75%	28 930
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>489 092</b>	<b>494 426</b>	<b>518 472</b>	<b>36 316</b>	<b>158 774</b>	<b>301 994</b>	<b>(143 220)</b>	<b>-47%</b>	<b>345 820</b>
<b>Surplus/ (Deficit) for the year</b>		<b>165 560</b>	<b>190 628</b>	<b>183 278</b>	<b>23 819</b>	<b>117 711</b>	<b>66 534</b>	<b>51 177</b>	<b>77%</b>	<b>213 005</b>

**4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

(The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. As part of Table C3; a table with the sub-votes is also prepared.)

DC14 Joe Gqabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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 - MANAGEMENT SERVICES	1	4 286	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		320 132	304 455	304 455	17 924	147 582	201 569	(53 987)	-26.8%	183 249
Vote 3 - CORPORATE SERVICES		548	8 489	8 489	1	362	371	(9)	-2.4%	8 143
Vote 4 - TECHNICAL SERVICES		320 369	360 485	377 180	42 209	128 541	166 586	(38 047)	-22.8%	355 807
Vote 5 - COMMUNITY SERVICES		9 317	11 625	11 625	-	-	-	-	-	11 625
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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>654 632</b>	<b>685 055</b>	<b>701 750</b>	<b>60 135</b>	<b>276 486</b>	<b>368 528</b>	<b>(92 042)</b>	<b>-25.0%</b>	<b>558 825</b>
<b>Expenditure by Vote</b>										
Vote 1 - MANAGEMENT SERVICES	1	43 767	48 811	50 048	4 294	18 757	51 420	(32 663)	-63.5%	40 082
Vote 2 - FINANCIAL SERVICES		69 021	74 821	73 597	2 099	12 064	19 946	(7 884)	-39.5%	35 530
Vote 3 - CORPORATE SERVICES		44 246	59 008	59 345	2 882	13 324	15 199	(1 875)	-12.3%	52 178
Vote 4 - TECHNICAL SERVICES		281 689	261 768	285 463	20 722	95 698	194 792	(99 093)	-50.9%	206 436
Vote 5 - COMMUNITY SERVICES		50 369	50 019	50 019	6 318	18 931	20 635	(1 704)	-8.3%	43 031
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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>489 092</b>	<b>494 426</b>	<b>518 472</b>	<b>36 316</b>	<b>158 774</b>	<b>301 994</b>	<b>(143 220)</b>	<b>-47.4%</b>	<b>377 257</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>165 560</b>	<b>190 628</b>	<b>183 278</b>	<b>23 819</b>	<b>117 711</b>	<b>66 534</b>	<b>51 177</b>	<b>76.9%</b>	<b>181 568</b>



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

(This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.)

DC14 Joe Gqabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2016/17								
		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 Source</b>										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		53 508	54 315	54 315	1 855	3 151	8 251	(5 100)	-62%	58 344
Service charges - sanitation revenue		23 539	13 163	13 163	-	-	6 431	(6 431)	-100%	14 566
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	4 503	4 503	-	-	4 503	(4 503)	-100%	4 503
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		4 299	3 368	3 368	178	1 446	1 734	(288)	-17%	2 848
Interest earned - outstanding debtors		5 347	2 866	2 866	1 748	9 679	278	9 401	3384%	7 881
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	119	119	-	-	-	-	-	119
Transfers recognised - operational		254 689	335 199	335 199	3 104	105 075	201 503	(96 429)	-48%	223 641
Other revenue		2 199	9 858	9 858	17	609	753	(144)	-19%	8 927
Gains on disposal of PPE		(657)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>342 925</b>	<b>423 392</b>	<b>423 392</b>	<b>6 901</b>	<b>119 960</b>	<b>223 453</b>	<b>(103 494)</b>	<b>-46%</b>	<b>320 829</b>
<b>Expenditure By Type</b>										
Employee related costs		164 837	193 859	193 059	22 201	77 052	67 147	9 905	15%	179 040
Remuneration of councillors		5 310	6 649	6 649	453	1 997	2 674	(676)	-25%	4 238
Debt impairment		70 897	20 875	20 875	-	-	666	(666)	-100%	20 209
Depreciation & asset impairment		50 631	50 756	50 756	-	230	99 530	(99 300)	-100%	23 280
Finance charges		5 103	2 255	2 255	-	230	381	(151)	-40%	1 984
Bulk purchases		776	4 264	4 264	441	471	1 987	(1 517)	-76%	1 393
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		13 809	2 000	2 000	-	-	1 101	(1 101)	-100%	2 000
Other expenditure		177 730	213 768	238 613	13 220	62 117	128 509	(66 392)	-52%	174 142
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>489 092</b>	<b>494 426</b>	<b>518 472</b>	<b>36 316</b>	<b>142 097</b>	<b>301 994</b>	<b>(159 897)</b>	<b>-53%</b>	<b>406 286</b>
<b>Surplus/(Deficit)</b>		<b>(146 167)</b>	<b>(71 035)</b>	<b>(95 080)</b>	<b>(29 415)</b>	<b>(22 137)</b>	<b>(78 541)</b>	<b>56 404</b>	<b>(0)</b>	<b>(85 457)</b>
Transfers recognised - capital		285 733	261 663	278 358	37 357	115 461	133 237	(17 776)	(0)	269 484
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>			<b>184 027</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>			<b>184 027</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>			<b>184 027</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>139 566</b>	<b>190 628</b>	<b>183 278</b>	<b>7 942</b>	<b>93 324</b>	<b>54 696</b>			<b>184 027</b>

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

DC14 Joe Gqabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	Ref	2015/16		Budget Year 2016/17						
		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>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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 Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	200	200	-	-	78	(78)	-100%	200
Vote 3 - CORPORATE SERVICES		-	3 268	3 268	146	146	2 975	(2 829)	-95%	3 268
Vote 4 - TECHNICAL SERVICES		-	238 133	238 133	38 385	95 954	138 907	(42 953)	-31%	240 767
Vote 5 - COMMUNITY SERVICES		-	3 001	3 001	-	-	3 001	(3 001)	-100%	3 001
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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 Capital single-year expenditure</b>	4	-	244 602	244 602	38 531	96 100	144 960	(48 860)	-34%	247 236
<b>Total Capital Expenditure</b>		-	244 602	244 602	38 531	96 100	144 960	(48 860)	-34%	247 236
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	3 468	3 468	146	146	3 053	(2 906)	-95%	3 468
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	200	200	-	-	78	(78)	-100%	200
Corporate services		-	3 268	3 268	146	146	2 975	(2 829)	-95%	3 268
<b>Community and public safety</b>		-	3 001	3 001	-	-	3 001	(3 001)	-100%	3 001
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	3 001	3 001	-	-	3 001	(3 001)	-100%	3 001
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	238 133	238 133	38 385	95 954	138 907	(42 953)	-31%	240 767
Electricity		-	-	-	-	-	-	-	-	-
Water		-	187 432	183 239	28 984	64 460	116 332	(51 872)	-45%	184 621
Waste water management		-	50 701	54 894	9 401	31 494	22 575	8 919	40%	56 146
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	244 602	244 602	38 531	96 100	144 960	(48 860)	-34%	247 236
<b>Funded by:</b>										
National Government		-	184 889	182 889	32 561	71 871	113 971	(42 100)	-37%	184 141
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	(1 252)
<b>Transfers recognised - capital</b>		-	184 889	182 889	32 561	71 871	113 971	(42 100)	-37%	182 889
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	11 605	5 903	-	-	4 210	(4 210)	-100%	5 903
<b>Internally generated funds</b>		-	48 108	55 810	5 971	24 230	26 779	(2 549)	-10%	55 810
<b>Total Capital Funding</b>		-	244 602	244 602	38 531	96 100	144 960	(48 860)	-34%	244 602

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

DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2015/16	Budget Year 2016/17			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5 364	381	381	8 254	381
Call investment deposits		5 347	2 568	2 568	24 665	2 568
Consumer debtors		91 572	26 014	26 014	71 560	26 014
Other debtors		(139 062)	10 000	10 000	18 481	10 000
Current portion of long-term receivables		-	-	-	-	-
Inventory		3 178	2 723	2 723	3 574	2 723
<b>Total current assets</b>		<b>(33 602)</b>	<b>41 686</b>	<b>41 686</b>	<b>126 533</b>	<b>41 686</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		3 305	2 989	2 989	3 399	2 989
Investment property		2 534	2 894	2 894	2 457	2 894
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 492 440	1 698 713	1 698 713	1 526 153	1 698 713
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 417	5 312	5 312	1 430	5 312
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1 499 696</b>	<b>1 709 908</b>	<b>1 709 908</b>	<b>1 533 439</b>	<b>1 709 908</b>
<b>TOTAL ASSETS</b>		<b>1 466 094</b>	<b>1 751 594</b>	<b>1 751 594</b>	<b>1 659 972</b>	<b>1 751 594</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		2 615	-	-	-	-
Borrowing		11 168	1 286	1 286	8 754	1 286
Consumer deposits		-	1 042	1 042	-	1 042
Trade and other payables		123 406	53 514	53 514	230 098	53 514
Provisions		18 150	35 337	35 337	17 570	35 337
<b>Total current liabilities</b>		<b>155 340</b>	<b>91 180</b>	<b>91 180</b>	<b>256 422</b>	<b>91 180</b>
<b>Non current liabilities</b>						
Borrowing		4 800	48 739	48 739	4 987	48 739
Provisions		35 531	31 234	31 234	29 205	31 234
<b>Total non current liabilities</b>		<b>40 331</b>	<b>79 973</b>	<b>79 973</b>	<b>34 192</b>	<b>79 973</b>
<b>TOTAL LIABILITIES</b>		<b>195 671</b>	<b>171 152</b>	<b>171 152</b>	<b>290 615</b>	<b>171 152</b>
<b>NET ASSETS</b>	2	<b>1 270 423</b>	<b>1 580 441</b>	<b>1 580 441</b>	<b>1 369 358</b>	<b>1 580 441</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 270 926	1 580 441	1 580 441	1 369 358	1 580 441
Reserves		(502)	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 270 423</b>	<b>1 580 441</b>	<b>1 580 441</b>	<b>1 369 358</b>	<b>1 580 441</b>

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

DC14 Joe Gqabi - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges		47 817	36 158	36 158	1 293	1 293	3 013	(1 721)	-57%	81 939
Other revenue		-	9 977	9 977	222	222	831	(609)	-73%	-
Government - operating		311 264	335 199	335 199	94 510	94 510	27 933	66 577	238%	335 199
Government - capital		96 876	261 663	261 663	96 607	96 607	21 805	74 802	343%	261 663
Interest		4 535	3 368	3 368	135	135	281	(146)	-52%	3 368
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(345 992)	(374 258)	(374 258)	(162 519)	(162 519)	(31 188)	131 331	-421%	(348 588)
Finance charges		(764)	(2 255)	(2 255)	-	-	(188)	(188)	100%	(4 121)
Transfers and Grants		(12 286)	(10 181)	(10 181)	-	-	(848)	(848)	100%	(89 730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101 449</b>	<b>259 671</b>	<b>259 671</b>	<b>30 248</b>	<b>30 248</b>	<b>21 639</b>	<b>(8 609)</b>	<b>-40%</b>	<b>239 730</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		150	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	16	16	-	16	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		219	300	300	-	25	25	-	-	231
<b>Payments</b>										
Capital assets		(95 112)	(278 736)	(278 736)	(8 345)	(23 228)	(23 228)	-	-	(278 736)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94 743)</b>	<b>(278 436)</b>	<b>(278 436)</b>	<b>(8 329)</b>	<b>(23 187)</b>	<b>(23 203)</b>	<b>(16)</b>	<b>0%</b>	<b>(278 505)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	12 305	12 305	-	-	1 025	(1 025)	-100%	-
Increase (decrease) in consumer deposits		171	-	-	-	-	-	-	-	(1 001)
<b>Payments</b>										
Repayment of borrowing		(399)	(6 395)	(6 395)	-	-	(533)	(533)	100%	(1 001)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(229)</b>	<b>5 910</b>	<b>5 910</b>	<b>-</b>	<b>-</b>	<b>493</b>	<b>493</b>	<b>100%</b>	<b>(2 002)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6 478</b>	<b>(12 854)</b>	<b>(12 854)</b>	<b>21 919</b>	<b>7 061</b>	<b>(1 071)</b>			<b>(40 777)</b>
Cash/cash equivalents at beginning:		5 330	15 804	(17)		2 748	(17)			2 748
Cash/cash equivalents at month/year end:		11 808	2 949	(12 871)		9 809	(1 088)			(38 029)

## PART 2 – IN-YEAR REPORT

### Section 5–Debtors' analysis

#### 5.1 Supporting Table SC3

The municipality took over the billing function from all the local municipalities (Senqu, Maletswai, Gariiep and Elundini) currently the billing and managing of debtors is done by the municipality.

Debtors are managed by use of Sebata financial system. The figures below were extracted from Sebata. The municipality has some shortfalls with regards to integrating SAMRAS and Sebata on a monthly basis. However, the municipality is still in the process of resolving this issue.

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2016/17								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 291	7 343	7 027	6 940	6 343	11 507	37 492	98 097	184 041	160 379	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 551	3 030	2 863	2 751	3 065	4 331	12 420	38 848	70 860	61 416	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
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)	(0)	(0)	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>12 842</b>	<b>10 374</b>	<b>9 890</b>	<b>9 692</b>	<b>9 408</b>	<b>15 838</b>	<b>49 912</b>	<b>136 944</b>	<b>254 900</b>	<b>221 795</b>	<b>-</b>	<b>-</b>
<b>2015/16 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 504	1 708	1 600	2 025	1 514	2 822	7 680	28 038	47 892	42 079	-	-
Commercial	2300	892	677	713	494	528	757	2 574	4 544	11 179	8 897	-	-
Households	2400	9 361	7 911	7 509	7 107	7 287	12 175	39 301	103 305	193 956	169 175	-	-
Other	2500	85	78	67	66	80	84	357	1 057	1 874	1 644	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12 842</b>	<b>10 374</b>	<b>9 890</b>	<b>9 692</b>	<b>9 408</b>	<b>15 838</b>	<b>49 912</b>	<b>136 944</b>	<b>254 900</b>	<b>221 795</b>	<b>-</b>	<b>-</b>

## Section 6—Creditors' analysis

### 6.1 Supporting Table SC4

The table below is the reflection of the creditors age analysis as at 31 October 2016 with total creditors amounting to R18, 161million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2016/17								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>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	5 416	5 850	5 310	152	39	109	93	1 192	18 161
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 416</b>	<b>5 850</b>	<b>5 310</b>	<b>152</b>	<b>39</b>	<b>109</b>	<b>93</b>	<b>1 192</b>	<b>18 161</b>

## Section 7–Investment portfolio analysis

### 7.1 Supporting Table SC5

The investments of the Joe Gqabi District Municipality comprises of an investment in the entity Jogeda and a zero coupon investment at DBSA. The current investment register will be changed to make provision for call investment deposits (Deposits shorter than 90 days); Short term investments (Deposits longer than 90 days but shorter than 12 months) and non-current investments.

Table SC5 correctly represent only the non current investments to the value of R 2,228 million.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
JOGEDA		NA	Entity	NA	NA	NA	2 226	(2 226)	–
DBSA			Zero coupon		8		–	–	–
<b>Municipality sub-total</b>					8		2 226	(2 226)	–
<b>Entities</b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				8		2 226	(2 226)	–

References



## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grants

This table below shows the status of grants transfer and expenditure to date.

To date, the municipality has spent R 96,100 million and grants recognised as revenue during November 2016 amount to R 40,461 million.

Grant Reconciliation JULY 2016 TO JUNE 2017										
Name of Grant		Opening Balance	Receipts YTD	Transferred to I/S July	Transferred to I/S August	Transferred to I/S September	Transferred to I/S October	Transferred to I/S November	TOTAL YTD Transferred to I/S	Closing Balance-UNSPENT
DWAF	OPEX	(5 749.63)	-	-	-	-	-	-	-	(5 749.63)
Environmental Health Practitioner	OPEX	(2 023 389.68)	-	-	-	-	-	-	-	(2 023 389.68)
Finance Management Grant	OPEX	-	1 250 000.00	-	-	(528 803.54)	(38 833.09)	-	(567 636.63)	682 363.37
MIG	CAPEX	(2 532 298.03)	96 074 000.00	(17 096 234.88)	(10 090 169.63)	(6 740 516.94)	(7 384 133.27)	(12 611 699.77)	(53 922 754.49)	39 618 947.48
Rural Roads Asset Management	OPEX	13 607.19	1 136 000.00	-	(9 992.47)	-	-	-	(9 992.47)	1 139 614.72
Expanded Public Works Programs	OPEX	-	1 032 000.00	-	(196 499.52)	-	(714 752.64)	-	(911 252.16)	120 747.84
Public Works Special Programs	OPEX	(3 883 897.33)	7 250 934.47	(1 661 210.05)	(1 705 827.11)	(1 746 742.06)	(2 193 188.12)	(3 104 000.86)	(10 410 968.20)	(7 043 931.06)
LGSETA	OPEX	(14 615.28)	769 337.82	(146 850.00)	(184 984.22)	(23 770.22)	-	-	(355 604.44)	399 118.10
Water Services Infrastructure Grant	CAPEX	-	41 915 000.00	-	(1 143 865.10)	(792 433.12)	(5 555 376.78)	(11 634 993.36)	(19 126 668.36)	22 788 331.64
RBIG	CAPEX	(4 235 910.00)	10 357 000.00	(159 300.29)	(2 756 932.58)	(130 186.97)	(119 639.77)	(1 303 722.00)	(4 469 781.61)	22 788 331.64
Drought Relief- COGTA	CAPEX	(12 041 029.06)	34 593 753.52	-	(4 271 345.24)	(6 043 771.00)	(11 185 522.87)	(11 806 499.98)	(33 307 139.09)	(10 754 414.63)
Department of Human Settlement	CAPEX	(5 485 489.66)	-	-	-	-	-	-	-	(5 485 489.66)
		<b>(30 208 771.48)</b>	<b>194 378 025.81</b>	<b>(19 063 595.22)</b>	<b>(20 359 615.87)</b>	<b>(16 006 223.85)</b>	<b>(27 191 446.53)</b>	<b>(40 460 915.97)</b>	<b>(123 081 797.45)</b>	<b>62 224 480.13</b>

# Section 9 – Expenditure on councillor and board members allowances and employee benefits

## 9.1 Supporting Table C8

Table SC8 seeks to comply with the reporting requirements of Section 66 of the MFMA regarding disclosure of expenditure on staff benefits.

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 310	6 649	6 649	453	1 997	2 674	(676)	-25%	4 238
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 310</b>	<b>6 649</b>	<b>6 649</b>	<b>453</b>	<b>1 997</b>	<b>2 674</b>	<b>(676)</b>	<b>-25%</b>	<b>4 238</b>
<b>% increase</b>	4		<b>25.2%</b>	<b>25.2%</b>						<b>-20.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		9	12	12	1	4	5	(1)	-22%	10
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		119	156	156	9	55	62	(8)	-12%	-
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 - Senior Managers of Municipality</b>		<b>128</b>	<b>168</b>	<b>168</b>	<b>10</b>	<b>58</b>	<b>67</b>	<b>(9)</b>	<b>-13%</b>	<b>10</b>
<b>% increase</b>	4		<b>30.7%</b>	<b>30.7%</b>						<b>-92.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		101 623	109 379	108 579	9 361	45 684	44 619	1 065	2%	101 185
Pension and UIF Contributions		14 151	15 127	15 127	1 285	6 347	6 406	(59)	-1%	14 097
Medical Aid Contributions		6 134	7 472	7 472	490	2 647	2 197	450	20%	5 897
Overtime		8 185	8 354	8 354	812	3 869	3 010	859	29%	7 944
Performance Bonus		8 940	19 947	19 947	8 201	8 382	(954)	9 337	-978%	19 218
Motor Vehicle Allowance		5 664	5 923	5 923	452	2 268	2 495	(227)	-9%	5 100
Cellphone Allowance		1 307	1 313	1 313	106	534	543	(9)	-2%	1 200
Housing Allowances		987	924	924	92	620	415	204	49%	1 013
Other benefits and allowances		8 084	8 290	8 290	835	3 731	3 623	107	3%	7 652
Payments in lieu of leave		553	6 057	6 057	-	-	157	(157)	-100%	6 057
Long service awards		767	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2 413	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>158 808</b>	<b>182 786</b>	<b>181 986</b>	<b>21 636</b>	<b>74 082</b>	<b>62 511</b>	<b>11 571</b>	<b>19%</b>	<b>169 363</b>
<b>% increase</b>	4		<b>15.1%</b>	<b>14.6%</b>						<b>6.6%</b>
<b>Total Parent Municipality</b>		<b>164 245</b>	<b>189 602</b>	<b>188 802</b>	<b>22 099</b>	<b>76 137</b>	<b>65 252</b>	<b>10 886</b>	<b>17%</b>	<b>173 611</b>

## **Section 10 – Capital programme performance**

### **10.1 Supporting Table C13**

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class

These two tables total to Table C5.

DC14 Joe Gqabi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2016/17								
		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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	-	86 697	90 645	8 675	38 464	40 827	2 364	5.8%	91 897
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	57 408	57 408	4 137	23 698	20 127	(3 571)	-17.7%	58 660
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	57 408	57 408	4 137	23 698	20 127	(3 571)	-17.7%	58 660
Infrastructure - Sanitation		-	29 289	33 237	4 538	14 766	20 700	5 934	28.7%	33 237
Reticulation		-	29 289	33 207	4 538	14 766	20 700	5 934	28.7%	33 237
Sewerage purification		-	-	30	-	-	-	-	-	-
Infrastructure - Other		-	-	-	0	0	-	(0)	#DIV/0!	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	0	0	-	(0)	#DIV/0!	-
<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>		-	156 572	152 624	29 709	57 490	103 093	45 603	44.2%	154 006
General vehicles		-	20 377	14 675	-	-	4 210	4 210	100.0%	14 675
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	134 060	134 060	29 709	57 490	96 139	38 649	40.2%	135 441
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	2 135	3 889	-	-	2 744	2 744	100.0%	3 889
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<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 new assets</b>	1	-	243 269	243 269	38 385	95 954	143 920	47 966	33.3%	245 903

- SC13c: Expenditure on repairs and maintenance by asset class

The capital budget projects or items should be split between new and replacement. The original approved budget did not provide the detail in order to do this. At present all capital projects/items is captured as if it is new assets.

DC14 Joe Gqabi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2015/16		Budget Year 2016/17						
		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>		6 778	25 010	25 025	1 027	3 716	9 062	5 346	59.0%	15 953
Infrastructure - Road transport		2 970	3 080	3 090	269	848	1 168	319	27.4%	2 547
Roads, Pavements & Bridges		2 970	3 080	3 090	269	848	1 168	319	27.4%	2 547
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3 808	21 930	21 935	758	2 868	7 895	5 027	63.7%	13 406
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		3 808	21 930	21 935	758	2 868	7 895	5 027	63.7%	13 406
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>		372	3 861	3 291	17	117	649	532	82.0%	1 985
General vehicles		20	218	228	-	11	51	39	77.4%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		52	64	264	-	5	95	90	94.8%	264
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		300	3 579	2 799	17	100	503	403	80.1%	1 721
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>7 150</b>	<b>28 871</b>	<b>28 316</b>	<b>1 044</b>	<b>3 833</b>	<b>9 711</b>	<b>5 879</b>	<b>60.5%</b>	<b>17 939</b>

## **Section 11 – Material variances to the SDBIP**

### **11.1 Overview**

No comments apart from those already mentioned in the executive summary.

## **Section 12 – Other supporting documentation**

### **12.1 Other information**

None

## Section 13 – Municipal Manager’s quality certification

### QUALITY CERTIFICATE

I, ZA Williams, the Municipal Manager of Joe Gqabi District Municipality, hereby certifies that:

the monthly budget statement;

quarterly report on the implementation of the budget;

mid-year budget and performance assessment;

For the month ended 30 November 2016 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: \_\_\_\_\_

Municipal Manager of Joe Gqabi District Municipality (DC14)

Signature: \_\_\_\_\_

Date: 14.12.2016 \_\_\_\_\_