



# 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.*

---

## Monthly Budget Statement December 2014

---

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

**JOE GQABI  
DISTRICT  
MUNICIPALITY**

---

## Table of Contents

Glossary.....	3
PART 1 – IN-YEAR REPORT .....	5
Section 1 – Mayor’s Report.....	5
Section 2 - Resolutions .....	9
Section 3 – Executive Summary .....	11
Section 4 – In-year budget statement tables .....	15
PART 2 – IN-YEAR REPORT .....	21
Section 5 – Debtors' analysis .....	23
Section 6 – Creditors' analysis .....	24
Section 7 – Investment portfolio analysis .....	25
Section 8 – Allocation and grant receipts and expenditure.....	26
Section 9 – Expenditure on councillor and board members allowances and employee benefits.....	26
Section 10 – Capital programme performance.....	28
Section 11 – Material variances to the SDBIP.....	33
Section 12 – Other supporting documentation .....	33
Section 13 – Municipal Manager’s quality certification .....	34

## 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

**WSOS** – Water Services Operating Subsidy

**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.

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	YTD Actual	YTD Budget
<b>Revenue by Source</b>								
Government grants and subsidies	(77,540,391)	(12,107,020)	(20,399,079)	(24,153,935)	(91,320,054)	(15,628,454)	(241,148,934)	(247,739,367)
Public Contributions and Donations	0	0	0	0	0	0	0	0
Government Services	0	0	0	0	0	0	0	0
Interest earned - external investments	(196,175)	(431,237)	(313,347)	(287,814)	(619,075)	(288,222)	(2,136,870)	(997,460)
Other income	(92,774)	(5,498,634)	(58,652)	4,274,616	(660,060)	(490,305)	(2,525,808)	(2,962,000)
Service Charges: Water & Sanitation	(3,532,721)	(3,904,888)	(661,940)	(9,897,227)	(8,570,937)	(871,634)	(27,439,347)	(34,141,460)
<b>TOTAL</b>	<b>(81,362,061)</b>	<b>(21,941,779)</b>	<b>(21,433,017)</b>	<b>(30,064,360)</b>	<b>(101,170,126)</b>	<b>(17,278,616)</b>	<b>(273,249,959)</b>	<b>(285,840,287)</b>

The municipality has managed to raise 86 % of its total operating revenue against the year to date budget of R285. 840 million as at 30 December 2014, off which 273.250 million is the Actual revenue collected. The actual amount raised for the month is R17, 278 million which is the lowest amount as compared to all the revenue received by the municipality from the beginning of the current year.

TABLE 2: OPERATING EXPENDITURE PER CATEGORY

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	YTD Actual	YTD Budget
<b>Expenditure by Nature (GFS Function)</b>								
Employee related costs	10,794,308	11,449,803	11,425,837	12,622,099	6,908,786	30,028,839	83,229,672	74,895,213
Remuneration of Councillors	413,509	413,460	413,460	413,460	0	826,928	2,480,817	2,871,705
Debt Impairment	(2,221,399)	(2,051,847)	0	956,408	1,713,889	0	(1,602,939)	13,045,479
Depreciation and Amortisation	3,863,121	3,863,121	3,760,161	3,760,161	3,760,161	3,760,161	22,766,888	23,178,728
Finance charges	58,237	58,237	134,844	58,237	58,237	58,237	426,027	2,060,463
Contracted services	664,028	3,135,766	2,254,659	3,377,764	2,780,367	1,620,697	13,833,280	19,349,199
Grants and Subsidies paid	243,062	164,754	14,703,320	2,983,548	4,258,914	11,178,543	33,532,141	44,865,000
General expenses	1,888,879	7,303,661	8,606,745	7,148,221	6,043,754	9,324,343	40,285,603	40,751,608
Drought Relief Water Carting	75,337	0	449,360	225,152	197,500	0	947,349	1,250,000
Repairs and Maintenance	123,392	939,488	622,060	1,167,964	2,406,511	327,854	5,587,269	7,450,837
<b>TOTAL</b>	<b>15,872,485</b>	<b>25,276,441</b>	<b>42,370,446</b>	<b>32,713,014</b>	<b>28,128,119</b>	<b>57,125,602</b>	<b>201,486,106</b>	<b>229,718,231</b>

The municipality has reported an actual expenditure 83% of its operating expenditure off which R201. 486 being the Actual expenditure compared to year to date budget of R299. 718 million. The total monthly expenditure reported for December is R57. 125 million which is the highest expenditure of all the months, since the beginning of the current year.

Detailed analysis follows:

### **OPERATING EXPENDITURE BY NATURE**

The figures in this section should represent the accrued amounts; in other words when the goods has been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Currently the setup of the financial system does not cater for it in this manner. 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 past. 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 charges are recognised and expensed monthly and this ensures that the monthly figures reported on are more reliable.

### **EMPLOYEE RELATED COSTS**

In this line item the municipality has spent (R71.937 million) 92% up-to date when compared to year to date budget of R62.412 million, and the monthly expenditure of this line item reported for December is 25.644 million which is the highest expenditure of all the months and has doubled the expenditure compared to the previous months. This increase has been caused by the Bonuses the municipality paid to its employees.

### **REMUNERATION OF COUNCILLORS**

The year-to-date budget for remuneration of councilors is R 2. 398 million off which R2. 067 million is the year to date actual expenditure. As of this date the municipality has an actual expenditure of 86 % against its year-to-date budget.

The municipality has reported an amount of R413. 464 for the month of December 2014.

More detail with regard to the breakdown of the employee related cost and Remuneration of councillors is provided in table SC8 in Page 28.

### **REPAIRS AND MAINTENANCE**

The municipality has to date spent R5. 259 million which constitutes 71 % versus its year-to-date budget of R7. 451 million.

The monthly expenditure for this line item is R2. 406 million which is the highest expenditure when it compared to all of the previous months. This jump has been made by the amount which was previously capitalised in Sterkspruit Regional Bulk Sanitation and was reallocated to its respective vote of Repairs and Maintenance.

### **CONTRACTED SERVICES**

The year to date actual expenditure for this line item shows 65 % (R10. 402 million) expenditure when compared to the year to date budget of R16, 124 million. The monthly expenditure of this line item is R969.860 which is lower than the one of the previous month which was R3, 378 million.

**GRANTS AND SUBSIDIES PAID**

In this line item, the municipality has reported an actual expenditure of R26. 578 million as at 31 December 2014, this constitutes 76 % of the year-to-date budget which is R37.387 million.

The monthly expenditure for this line item is R8.483 million which is higher than of the previous month which was R2. 984 million.

**DEBT IMPAIRMENT**

In this line item, the municipality has reported an actual expenditure of (R2. 174) million as at 30 December 2014, this constitutes -20 % of the year-to-date budget which is R10.871 million.

The monthly expenditure for this line item is R1.143 million which is higher than of the previous month which was R956 408.

In this line item, the amount of R1.143 million is the debt impairment of Elundini excluding all the other three LM's due to the information being delayed by the LM's



**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.

**CAPITAL EXPENDITURE BY VOTE**

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	YTD Actual	YTD Budget
<b>Capital Expenditure by GFS</b>								
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	125,000.00
Corporate Services	-	-	12,249	-	-	226,842	239,091	326,846
Planning & Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Public Safety	-	-	-	1,167	-	-	1,167	233,332.00
Environmental Protection	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Waste Management	245,803	1,410,301	-	1,853,025	(943,254)	1,007,795	3,573,670	21,491,228.50
Water	2,492,265	2,637,501	4,631,140	10,222,112	5,967,877	7,514,656	33,465,551	37,409,649.50
<b>TOTAL</b>	<b>2,738,068</b>	<b>4,047,802</b>	<b>4,643,389</b>	<b>12,076,304</b>	<b>5,024,623</b>	<b>8,749,293</b>	<b>37,279,478</b>	<b>59,586,056</b>

The municipality has spent 57% of its year to date budget, off which R28. 530 million is an actual capital expenditure against the year to date budget of R49. 694 million and the municipality have reported a monthly expenditure of R5. 024 million being the actual money spent on provision of service delivery in water and sanitation.

MIG grant is the main contributor of JGDM's capital budget.

**2.1.2 FINANCIAL PROBLEMS OR RISKS FACING THE MUNICIPALITY**

The biggest risk for Joe Gqabi District Municipality is that the budget implemented is very limited.

The outstanding monies owed to Local Municipalities are a risk that has a major cash flow effect. These monies could not be paid in the previous financial year due to the cash flow problem experienced then. The monies owing are as follows:

The Local Municipalities are not paying JGDM the money collected from debtors and in this way decreasing these subsidies owed.

**2.1.3 OTHER INFORMATION**

Additional clarity on the content of this report or answers to any questions posed will be given at the committee meetings by the Chief Financial Officer.

## Section 2 - Resolutions

**Recommended resolution to Council with regard to December 2015 in-year report is:**

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for December 2014 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 15 January 2014.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 INTRODUCTION

This Budget statement report for December 2014 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 NT.

### 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 otherwise only reflect the expenditure and not the receipts. The detail of this section can be found in Section 4 of this report Table C4 (Financial Performance) in page 16

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

- **INTEREST EARNED – EXTERNAL INVESTMENTS**

The actual amount for Interest earned on Investments is R1, 848 million against the budgeted amount of R997. 460. The amount of interest received for the month in this line item is R619. 075.

- **OTHER REVENUE**

Other Revenue is made up of contribution from SETA that has been recognised and ACIP money, JGDM is just an agent in this income. The expenses are incurred by a 3rd party and claimed via JGDM. As soon as the income is received the 3rd party is paid immediately. The net effect in the books and budget of JGDM is therefore zero.

### 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 current accumulated surplus of the municipality as at 31 December 2014 is R1.329 billion, which constitutes 100% against the year to date budget of R1.383 billion.

#### 3.2.2.1 CURRENT ASSETS

- **CASH**

The amount of R56. 056 million also includes cash floats in the form of petty cash and cashier floats. The rest is the “cashbook balance” of the primary bank account.

- **CALL INVESTMENT DEPOSITS**

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

A monthly investment register is submitted to management.

- **OTHER DEBTORS**

The detail of this section can be found in Section 6 of this report Table C6 (Statement of Financial Position and SC3 (Aged Debtors)).

The above collection days indicates that the municipality is exposed to significant Cash Flow risk and that the municipality is experiencing challenges in the collection of outstanding amounts due to it and indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

The other debtors represent the movement which is due to monthly deductions from the staff member’s salaries and ex staff members.

Debtors are not being managed by means of the SAMRAS system. The debtors list is also not being balanced to the General Ledger.

- **INVENTORY**

-The year to date value of inventory as at 31 December 2014 is R2. 057 million.

#### 3.2.2.2 NON-CURRENT ASSETS

The year to date non-current assets is R1, 303 billion which constitutes 100% of the Original budget of R 1.413 billion and this reflects that the municipality is still in line with its budget for this line item.

### **3.2.2.3 CURRENT LIABILITIES**

It is a common practice with Municipalities that the short-term portion of the long-term liabilities is not kept in a separate general ledger account. Nor is the balance of this account kept up-to-date on a monthly basis; although it would be a good practice. The BTO has taken a decision to split this in the records of JGDM in the next financial year.

- **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 municipality has reported a total of R104. 822 million of the year to date actual, off which it includes R27. 250 million of creditors for the month of December. It must be noted that the age analysis is based on invoice date not invoice received. So in terms of the MFMA requirements, JGDM is complying.

### **3.2.3 CASH FLOW**

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

The cash flow statement of the month indicates that the municipality has ended with a positive cash balance of R56.040 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 but we have faced challenges with it which led to us reverting back to the manual bank reconciliation. However, 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**

There is a monthly integrity report that is throwing exceptions on the creditor's module. This matter has been reported to the relevant manager and is being addressed.

### **3.5 CONCLUSION**

JGDM had many challenges during the last financial year due to the effects of taking over the water and sanitation services from the local municipalities. SCM issues like getting suppliers and making new arrangements have had challenges. These are expected to normalise.

The daily cash flow analysis is an issue that together with the daily bank reconciliations is assisting the Finance Department to continue with its determined goal of turning the cash flow crisis around. However, an aim for the finance department is to have the daily cash flow generated directly from the system and not to be done manually.

The fact that the asset module and the payroll module of SAMRAS are not being used results in the SAMRAS system not being utilized to its full potential. Management is in the process of investigating this matter. The use of these two modules has many benefits and will eliminate any integration errors. A project plan is in place to implement these.

The efforts of the institution have paid off with an unqualified audit opinion being the outcome of the 2012/2013 audit. There are already measures in place to clear the few items still raised and to set the standards higher and higher for JGDM.

## 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 - M06 December

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	40,425	55,946	55,946	872	27,439	27,973	(534)	-2%	28,958
Investment revenue	3,240	2,394	2,394	288	2,136	1,332	804	60%	6,183
Transfers recognised - operational	247,308	254,204	254,204	750	156,900	166,163	(9,262)	-6%	249,323
Other own revenue	13,827	7,109	7,109	490	2,526	22,333	(19,807)	-89%	4,290
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>304,799</b>	<b>319,653</b>	<b>319,653</b>	<b>2,401</b>	<b>189,002</b>	<b>217,801</b>	<b>(28,799)</b>	<b>-13%</b>	<b>288,753</b>
Employee costs	128,170	149,790	147,837	30,029	83,230	74,530	8,699	12%	160,322
Remuneration of Councillors	5,022	5,743	5,743	827	2,481	2,806	(326)	-12%	5,162
Depreciation & asset impairment	42,311	46,357	46,357	3,760	22,561	23,179	(618)	-3%	46,740
Finance charges	3,968	4,121	4,121	58	426	2,395	(1,969)	-82%	4,221
Materials and bulk purchases	-	5,069	3,769	-	-	1,884	(1,884)	-100%	1,884
Transfers and grants	97,181	89,730	80,319	11,179	33,532	35,074	(1,542)	-	90,189
Other expenditure	236,908	178,097	191,033	11,273	58,977	96,580	(37,602)	-39%	243,310
<b>Total Expenditure</b>	<b>513,560</b>	<b>478,908</b>	<b>479,180</b>	<b>57,126</b>	<b>201,207</b>	<b>236,449</b>	<b>(35,242)</b>	<b>-15%</b>	<b>550,828</b>
<b>Surplus/(Deficit)</b>	<b>(208,761)</b>	<b>(159,255)</b>	<b>(159,527)</b>	<b>(54,725)</b>	<b>(12,206)</b>	<b>(18,649)</b>	<b>6,443</b>	<b>-35%</b>	<b>(262,075)</b>
Transfers recognised - capital	191,525	209,478	209,478	14,878	84,248	114,447	(30,199)	-26%	164,306
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>	<b>(23,755)</b>	<b>-25%</b>	<b>(97,770)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>	<b>(23,755)</b>	<b>-25%</b>	<b>(97,770)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>119,405</b>	<b>119,405</b>	<b>8,749</b>	<b>37,279</b>	<b>59,766</b>	<b>(22,487)</b>	<b>-38%</b>	<b>133,664</b>
Capital transfers recognised	-	119,405	119,405	8,322	28,530	49,756	(21,226)	-43%	127,372
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	427	8,749	10,010	(1,261)	-13%	6,291
<b>Total sources of capital funds</b>	<b>-</b>	<b>119,405</b>	<b>119,405</b>	<b>8,749</b>	<b>37,279</b>	<b>59,766</b>	<b>(22,487)</b>	<b>-38%</b>	<b>133,664</b>
<b>Financial position</b>									
Total current assets	111,642	65,922	65,922	-	145,136	-	-	-	65,922
Total non current assets	1,288,306	1,413,008	1,413,008	-	1,303,322	-	-	-	1,413,008
Total current liabilities	145,193	76,031	76,031	-	120,154	-	-	-	76,031
Total non current liabilities	35,866	20,106	20,106	-	37,372	-	-	-	20,106
<b>Community wealth/Equity</b>	<b>1,218,890</b>	<b>1,382,793</b>	<b>1,382,793</b>	<b>-</b>	<b>1,375,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,382,793</b>
<b>Cash flows</b>									
Net cash from (used) operating	101,449	105,576	(149)	53,721	85,966	264,506	(178,538)	-67%	106,576
Net cash from (used) investing	(94,743)	(120,433)	107	(4,887)	(32,921)	(50,181)	17,259	-34%	(120,433)
Net cash from (used) financing	(229)	(1,001)	-	-	-	(417)	417	-100%	(1,001)
<b>Cash/cash equivalents at the month/year end</b>	<b>23,846</b>	<b>(48,974)</b>	<b>(60)</b>	<b>-</b>	<b>56,040</b>	<b>180,791</b>	<b>(124,752)</b>	<b>-69%</b>	<b>(12,864)</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	2,674	2,041	1,882	869	746	11,906	1,014	-	21,132
<b>Creditors Age Analysis</b>									
Total Creditors	1,806	234	185	46	22	-	-	-	2,293

#### 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) - M06 December

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		357,758	371,992	371,992	15,885	229,092	262,439	(33,347)	-13%	356,050
Executive and council		5,937	5,493	5,493	151	3,383	3,381	2	0%	12,536
Budget and treasury office		182,698	195,821	195,821	864	142,547	163,217	(20,670)	-13%	195,854
Corporate services		169,123	170,678	170,678	14,880	83,163	95,842	(12,679)	-13%	147,660
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		48,938	52,014	52,014	512	14,671	18,713	(4,042)	-22%	42,880
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		27,603	37,393	37,393	512	13,659	18,713	(5,054)	-27%	28,259
Environmental protection		21,335	14,621	14,621	-	1,012	-	1,012	#DIV/0!	14,621
<i>Trading services</i>		93,491	105,125	105,125	872	29,487	51,095	(21,608)	-42%	51,824
Electricity		-	-	-	-	-	-	-	-	-
Water		80,382	73,462	73,462	872	23,944	35,263	(11,319)	-32%	37,406
Waste water management		13,109	31,663	31,663	-	5,543	15,831	(10,289)	-66%	14,418
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>500,187</b>	<b>529,131</b>	<b>529,131</b>	<b>17,279</b>	<b>273,250</b>	<b>332,247</b>	<b>(58,997)</b>	<b>-18%</b>	<b>450,754</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		219,983	196,529	197,431	26,882	105,098	94,484	10,614	11%	235,412
Executive and council		45,464	41,333	41,543	7,106	21,929	22,086	(166)	-1%	54,422
Budget and treasury office		19,746	26,859	27,422	3,430	14,603	15,263	(660)	-4%	29,064
Corporate services		154,773	128,337	128,467	16,366	68,567	57,126	11,441	20%	151,926
<i>Community and public safety</i>		10,014	11,822	11,822	2,066	5,243	3,450	1,792	52%	11,057
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10,014	11,822	11,822	2,066	5,243	3,450	1,792	52%	11,057
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		52,538	64,551	64,551	7,226	21,296	33,733	(12,437)	-37%	52,993
Planning and development		1	-	-	-	-	-	-	-	-
Road transport		27,403	37,393	37,393	4,678	13,521	19,900	(6,379)	-32%	34,712
Environmental protection		25,134	27,158	27,158	2,548	7,774	13,833	(6,059)	-44%	18,281
<i>Trading services</i>		231,025	206,007	205,377	20,942	69,570	104,782	(35,211)	-34%	251,366
Electricity		-	-	-	-	-	-	-	-	-
Water		196,932	149,170	150,898	18,171	55,259	77,334	(22,074)	-29%	146,507
Waste water management		34,092	56,836	54,479	2,770	14,311	27,448	(13,137)	-48%	104,859
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>513,560</b>	<b>478,908</b>	<b>479,180</b>	<b>57,126</b>	<b>201,207</b>	<b>236,449</b>	<b>(35,242)</b>	<b>-15%</b>	<b>550,828</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(13,374)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>	<b>(23,755)</b>	<b>-25%</b>	<b>(100,074)</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) - M06 December

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		5,073	5,428	5,428	151	3,383	3,316	67	2.0%	12,471
Vote 2 - FINANCIAL SERVICES		182,863	256,046	256,046	1,736	162,002	193,362	(31,360)	-16.2%	227,589
Vote 3 - CORPORATE SERVICES		479	1,209	1,209	2	342	4	338	8678.6%	1,210
Vote 4 - TECHNICAL SERVICES		290,436	251,827	251,827	15,390	106,512	135,566	(29,054)	-21.4%	194,863
Vote 5 - COMMUNITY SERVICES		21,335	14,621	14,621	-	1,012	-	1,012	#DIV/0!	14,621
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>	2	<b>500,187</b>	<b>529,131</b>	<b>529,131</b>	<b>17,279</b>	<b>273,250</b>	<b>332,247</b>	<b>(58,997)</b>	<b>-17.8%</b>	<b>450,754</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		30,874	32,162	32,322	5,627	18,066	16,400	1,666	10.3%	45,423
Vote 2 - FINANCIAL SERVICES		21,888	67,311	67,774	6,657	15,649	16,811	(1,162)	-6.9%	38,312
Vote 3 - CORPORATE SERVICES		33,581	39,724	39,724	3,735	19,232	18,885	347	1.8%	40,190
Vote 4 - TECHNICAL SERVICES		385,478	293,532	293,182	35,697	131,455	144,328	(12,873)	-8.9%	391,452
Vote 5 - COMMUNITY SERVICES		41,740	46,179	46,179	5,410	15,479	20,999	(5,520)	-26.3%	35,450
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>	2	<b>513,560</b>	<b>478,908</b>	<b>479,180</b>	<b>57,126</b>	<b>199,911</b>	<b>217,423</b>	<b>(17,512)</b>	<b>-8.1%</b>	<b>550,828</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(13,374)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>73,339</b>	<b>114,825</b>	<b>(41,486)</b>	<b>-36.1%</b>	<b>(100,074)</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) - MD6 December

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		33,101	40,495	40,495	872	22,065	20,248	1,838	9%	22,663
Service charges - sanitation revenue		7,324	15,450	15,450	-	5,354	7,725	(2,371)	-31%	6,235
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		3,240	2,394	2,394	288	2,136	1,332	804	60%	3,878
Interest earned - outstanding debtors		4,379	4,214	4,214	-	620	2,107	(1,487)	-71%	2,305
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		2,929	-	-	-	1,012	-	1,012	#DIV/0!	-
Transfers recognised - operational		247,308	254,204	254,204	750	156,900	166,163	(9,262)	-6%	249,323
Other revenue		6,542	2,895	2,895	490	894	20,226	(19,332)	-96%	1,995
Gains on disposal of PPE		(24)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>304,799</b>	<b>319,653</b>	<b>319,653</b>	<b>2,401</b>	<b>189,002</b>	<b>217,801</b>	<b>(28,799)</b>	<b>-13%</b>	<b>286,448</b>
<b>Expenditure By Type</b>										
Employee related costs		128,170	149,790	147,837	30,029	83,230	74,530	8,699	12%	160,322
Remuneration of councillors		5,022	5,743	5,743	827	2,481	2,806	(326)	-12%	5,162
Debt impairment		41,522	26,091	26,091	-	(1,603)	13,045	(14,648)	-112%	(1,655)
Depreciation & asset impairment		42,311	46,357	46,357	3,760	22,561	23,179	(618)	-3%	45,740
Finance charges		3,968	4,121	4,121	58	426	2,395	(1,969)	-82%	4,221
Bulk purchases		-	5,069	3,769	-	-	1,884	(1,884)	-100%	1,884
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		17,312	38,698	36,662	1,621	13,833	18,504	(4,670)	-25%	45,217
Transfers and grants		97,181	89,730	80,319	11,179	33,532	35,074	(1,542)	-4%	90,189
Other expenditure		174,896	112,980	127,962	9,652	46,747	64,867	(18,120)	-28%	199,555
Loss on disposal of PPE		3,177	328	328	-	-	164	(164)	-100%	164
<b>Total Expenditure</b>		<b>513,560</b>	<b>478,908</b>	<b>479,180</b>	<b>57,126</b>	<b>201,207</b>	<b>236,449</b>	<b>(35,242)</b>	<b>-15%</b>	<b>550,828</b>
<b>Surplus/(Deficit)</b>		<b>(208,761)</b>	<b>(159,255)</b>	<b>(159,527)</b>	<b>(54,725)</b>	<b>(12,205)</b>	<b>(18,649)</b>	<b>6,443</b>	<b>(0)</b>	<b>(264,380)</b>
Transfers recognised - capital		191,525	209,478	209,478	14,878	84,248	114,447	(30,198)	(0)	164,306
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>			<b>(100,074)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>			<b>(100,074)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>			<b>(100,074)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(17,236)</b>	<b>50,223</b>	<b>49,951</b>	<b>(39,847)</b>	<b>72,043</b>	<b>95,798</b>			<b>(100,074)</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) - M06 December

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	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		-	250	250	-	-	125	(125)	-100%	250
Vote 3 - CORPORATE SERVICES		-	654	654	227	239	400	(161)	-40%	1,009
Vote 4 - TECHNICAL SERVICES		-	117,802	117,802	8,522	37,039	58,891	(21,852)	-37%	131,705
Vote 5 - COMMUNITY SERVICES		-	700	700	-	1	350	(349)	-100%	700
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	-	119,405	119,405	8,749	37,279	59,766	(22,487)	-38%	133,664
<b>Total Capital Expenditure</b>		-	119,405	119,405	8,749	37,279	59,766	(22,487)	-38%	133,664
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	904	904	227	239	525	(286)	-54%	1,259
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	250	250	-	-	125	(125)	-100%	250
Corporate services		-	654	654	227	239	400	(161)	-40%	1,009
<b>Community and public safety</b>		-	700	700	-	1	350	(349)	-100%	700
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	700	700	-	1	350	(349)	-100%	700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	117,802	118,102	8,522	37,039	58,891	(21,852)	-37%	131,705
Electricity		-	-	-	-	-	-	-	-	-
Water		-	74,819	80,419	7,515	33,466	40,060	(6,594)	-16%	93,997
Waste water management		-	42,982	37,682	1,008	3,574	18,832	(15,258)	-81%	37,708
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	119,405	119,705	8,749	37,279	59,766	(22,487)	-38%	133,664
<b>Funded by:</b>										
National Government		-	119,405	119,405	8,322	28,530	49,756	(21,226)	-43%	127,372
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	119,405	119,405	8,322	28,530	49,756	(21,226)	-43%	127,372
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	427	8,749	10,010	(1,261)	-13%	6,291
<b>Total Capital Funding</b>		-	119,405	119,405	8,749	37,279	59,766	(22,487)	-38%	133,664

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

Table C6 provides a detailed analysis of the municipality's financial position considering items like Assets, Liabilities and Equity.

##### DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		38,102	3,729	3,729	2,651	3,729
Call investment deposits		35,091	20,000	20,000	49,720	20,000
Consumer debtors		43,267	30,621	30,621	61,419	30,621
Other debtors		(7,836)	–	–	29,062	–
Current portion of long-term receivables		–	10,000	10,000	–	10,000
Inventory		3,018	1,572	1,572	2,284	1,572
<b>Total current assets</b>		<b>111,642</b>	<b>65,922</b>	<b>65,922</b>	<b>145,136</b>	<b>65,922</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		3,195	3,619	3,619	3,242	3,619
Investment property		2,621	3,078	3,078	2,598	3,078
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,280,256	1,403,453	1,403,453	1,295,559	1,403,453
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		2,234	2,868	2,868	1,923	2,868
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,288,306</b>	<b>1,413,008</b>	<b>1,413,008</b>	<b>1,303,322</b>	<b>1,413,008</b>
<b>TOTAL ASSETS</b>		<b>1,399,948</b>	<b>1,478,930</b>	<b>1,478,930</b>	<b>1,448,459</b>	<b>1,478,930</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		(878)	398	398	(1,332)	398
Consumer deposits		–	–	–	–	–
Trade and other payables		129,178	47,315	47,315	100,428	47,315
Provisions		16,893	28,318	28,318	21,059	28,318
<b>Total current liabilities</b>		<b>145,193</b>	<b>76,031</b>	<b>76,031</b>	<b>120,154</b>	<b>76,031</b>
<b>Non current liabilities</b>						
Borrowing		5,740	6,054	6,054	5,893	6,054
Provisions		30,126	14,052	14,052	31,479	14,052
<b>Total non current liabilities</b>		<b>35,866</b>	<b>20,106</b>	<b>20,106</b>	<b>37,372</b>	<b>20,106</b>
<b>TOTAL LIABILITIES</b>		<b>181,058</b>	<b>96,137</b>	<b>96,137</b>	<b>157,526</b>	<b>96,137</b>
<b>NET ASSETS</b>	2	<b>1,218,890</b>	<b>1,382,793</b>	<b>1,382,793</b>	<b>1,290,933</b>	<b>1,382,793</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,218,890	1,382,793	1,382,793	1,290,933	1,382,793
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,218,890</b>	<b>1,382,793</b>	<b>1,382,793</b>	<b>1,290,933</b>	<b>1,382,793</b>

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

Table C7 provides a comprehensive picture of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

The municipality has reported a positive cash balance of R56. 040 million at the end of December 2014.

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		47,817	81,939	29	124	728	34,141	(33,414)	-98%	81,939
Government - operating		311,264	254,204	244	113,183	331,428	331,428	-		254,204
Government - capital		96,876	209,478	-	46,013	113,209	87,283	25,926	30%	209,478
Interest		4,535	2,394	3	448	461	997	(537)	-54%	2,394
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(345,992)	(348,588)	(361)	(96,789)	(337,505)	(151,957)	185,548	-122%	(348,588)
Finance charges		(764)	(4,121)	(8)	-	-	-	-		(4,121)
Transfers and Grants		(12,286)	(89,730)	(56)	(4,259)	(22,354)	(37,388)	(15,034)	40%	(89,730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101,449</b>	<b>105,576</b>	<b>(149)</b>	<b>58,721</b>	<b>85,966</b>	<b>264,505</b>	<b>(178,538)</b>	<b>-67%</b>	<b>105,576</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		150	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	25	140	-	140	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		219	231	-	-	-	96	(96)	-100%	231
<b>Payments</b>										
Capital assets		(95,112)	(120,664)	107	(4,912)	(33,061)	(50,277)	(17,216)	34%	(120,664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94,743)</b>	<b>(120,433)</b>	<b>107</b>	<b>(4,887)</b>	<b>(32,921)</b>	<b>(50,181)</b>	<b>(17,259)</b>	<b>34%</b>	<b>(120,433)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		171	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(399)	(1,001)	-	-	-	(417)	(417)	100%	(1,001)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(229)</b>	<b>(1,001)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(417)</b>	<b>(417)</b>	<b>100%</b>	<b>(1,001)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6,478</b>	<b>(15,858)</b>	<b>(43)</b>	<b>53,834</b>	<b>53,045</b>	<b>213,907</b>			<b>(15,858)</b>
Cash/cash equivalents at beginning:		17,368	(33,116)	(17)		2,994	(33,116)			2,994
Cash/cash equivalents at month/year end:		23,846	(48,974)	(60)		56,040	180,791			(12,864)

**4.1.8 Table C8: Monthly Budget Statement - Cost of Free Basic Service**

This table refers to the information about the cost of the municipality in providing free basic services to its community.

DC:14 Joe Gqabi-Table C8 Monthly Budget Statement-Cost of Free Basic Services-M05 November						
Curreny Year 2014/15						
JGD/LOCAL MUNICIPALITIES	UNIT OF MEASURE	BASIC CHARGE PER UNIT MEASURE	WATER CONSUMPTION PER UNIT OF MEASURE	COST OF FREE BASIC SERVICES PER HOUSEHOLD	NO OF HOUSEHOLDS RECEIVE FREE BASIC SERVICES	TOTAL COST OF FREE BASIC SERVICE
SENQUJLM	Indgent (06kL)	58.94	48.24	107.18	29,958	3,210,888.44
MALETSWALM	Indgent (06kL)	58.94	48.24	107.18	4,990	534,828.20
ELUNDIN LM	Indgent (06kL)	58.94	48.24	107.18	1,412	151,338.16
GARIEP LM	Indgent (06kL)	58.94	48.24	107.18	5,644	604,923.92
<b>TOTALS</b>					<b>42,004</b>	<b>4,501,988.72</b>

## PART 2 – IN-YEAR REPORT

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

The table below shows debtor's listing from Local Municipalities and billing information is journalised monthly. The debtors are very high as no bad debts have been written off.

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2014/15										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 Djs	151-180 Djs	181 Djs-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,030	1,490	1,387	762	506	7,644	-	-	13,818	8,911	-	-	
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	622	550	492	107	128	4,148	-	-	6,047	4,383	-	-	
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	22	-	3	-	112	114	1,014	-	1,267	1,241	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>2,674</b>	<b>2,041</b>	<b>1,882</b>	<b>869</b>	<b>746</b>	<b>11,906</b>	<b>1,014</b>	<b>-</b>	<b>21,132</b>	<b>14,535</b>	<b>-</b>	<b>-</b>	
<b>2013/14 - totals only</b>										-	-			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	162	164	79	78	8	44	-	-	535	130	-	-	
Commercial	2300	82	63	33	48	46	320	-	-	592	415	-	-	
Households	2400	2,391	1,801	1,762	733	561	11,419	-	-	18,667	12,713	-	-	
Other	2500	40	13	8	9	131	123	1,014	-	1,337	1,277	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>2,674</b>	<b>2,041</b>	<b>1,882</b>	<b>869</b>	<b>746</b>	<b>11,906</b>	<b>1,014</b>	<b>-</b>	<b>21,132</b>	<b>14,535</b>	<b>-</b>	<b>-</b>	

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis.

#### DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2014/15									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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	12	-	-	-	-	-	-	12	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1,806	234	173	46	22	-	-	-	-	2,281	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,806</b>	<b>234</b>	<b>185</b>	<b>46</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,283</b>	<b>-</b>



## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

The investments of Joe Gqabi are represented by the 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 3.528 million.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	(332)	1,894
DBSA			Zero coupon		8		1,301	47	1,348
<b>Municipality sub-total</b>					8		3,528	(285)	3,242
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				8		3,528	(285)	3,242

## 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

Grants	ALLOCATIONS	RECEIVED TO DATE	SPENT TO DATE	% SPENT TO DATE
	R	R	R	
Equitable Share	194,848,000	77,126,000	(77,126,000)	100%
Finance Management Grant	1,250,000	1,250,000	(492,192)	39%
EPWP Incentive	1,309,000	916,000	-	0%
Municipal Water Infrastructure grant	20,009,000	15,007,000	(1,427,746)	10%
Municipal Infrastructure grant	169,469,000	75,916,000	(67,942,693)	90%
Municipal Systems Improvement	934,000	934,000	(236,705)	25%
Rural Roads and Asset Management	2,084,000	2,084,000	(534,420)	26%
Water Services Operating Subsidy	10,000,000	7,500,000	-	0%
<b>TOTAL</b>	<b>399,903,000</b>	<b>144,341,000</b>	<b>(121,442,284)</b>	<b>84%</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 Sect 66 of the MFMA regarding disclosure of expenditure on staff benefits.

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,345	2,831	2,831	542	1,650	1,371	280	20%	3,407
Pension and UIF Contributions		413	431	431	72	217	219	(2)	-1%	428
Medical Aid Contributions		87	106	106	19	53	47	6	13%	121
Motor Vehicle Allowance		886	1,277	1,277	147	420	611	(191)	-31%	878
Cellphone Allowance		227	552	552	38	114	246	(132)	-54%	254
Housing Allowances		12	493	493	2	6	236	(230)	-98%	10
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,981</b>	<b>5,690</b>	<b>5,690</b>	<b>820</b>	<b>2,461</b>	<b>2,789</b>	<b>(329)</b>	<b>-12%</b>	<b>5,088</b>
%increase	4		14.2%	14.2%						2.4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,498	5,709	5,590	1,122	2,950	2,815	134	5%	5,859
Pension and UIF Contributions		185	204	204	33	97	101	(5)	-5%	194
Medical Aid Contributions		108	113	113	18	55	57	(2)	-4%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,192	1,897	1,897	-	-	2,002	(2,002)	-100%	1,897
Motor Vehicle Allowance		621	543	651	103	310	326	(15)	-5%	621
Cellphone Allowance		82	86	86	14	43	43	(0)	0%	86
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		135	164	164	37	79	85	(7)	-8%	149
Payments in lieu of leave		170	476	476	170	170	330	(159)	-48%	316
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,980</b>	<b>9,192</b>	<b>9,180</b>	<b>1,488</b>	<b>3,704</b>	<b>5,760</b>	<b>(2,056)</b>	<b>-36%</b>	<b>9,231</b>
%increase	4		15.0%	14.9%						15.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		75,578	99,427	95,198	15,309	46,830	44,622	2,208	5%	94,655
Pension and UIF Contributions		10,512	8,448	8,252	2,051	5,956	4,150	1,816	44%	11,808
Medical Aid Contributions		4,521	4,701	4,749	852	2,520	2,083	437	21%	5,068
Overtime		6,141	5,677	5,753	703	2,454	2,819	(364)	-13%	5,142
Performance Bonus		6,087	7,100	7,000	6,957	9,920	5,952	3,967	67%	10,955
Motor Vehicle Allowance		4,583	4,680	4,601	911	2,775	1,451	1,324	91%	7,130
Cellphone Allowance		1,103	1,185	1,240	197	588	617	(30)	-5%	1,128
Housing Allowances		910	1,132	1,126	118	374	508	(135)	-27%	806
Other benefits and allowances		6,163	5,623	8,121	1,185	3,447	4,231	(784)	-19%	7,955
Payments in lieu of leave		2,194	2,670	2,746	3	4,220	1,783	2,437	137%	6,482
Long service awards		612	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		1,817	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,221</b>	<b>140,653</b>	<b>138,787</b>	<b>28,287</b>	<b>79,093</b>	<b>68,217</b>	<b>10,876</b>	<b>16%</b>	<b>151,179</b>
%increase	4		17.0%	15.4%						25.8%
<b>Total Parent Municipality</b>		<b>133,192</b>	<b>155,534</b>	<b>153,657</b>	<b>30,605</b>	<b>85,257</b>	<b>76,766</b>	<b>8,491</b>	<b>11%</b>	<b>165,509</b>

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

### **10. 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 - M06 December

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	115,847	115,577	8,522	36,657	57,794	21,137	36.6%	129,901
Infrastructure - Road transport		-	-	30	-	-	30	30	100.0%	450
Roads, Pavements & Bridges		-	-	30	-	-	30	30	100.0%	450
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	3,000	3,000	-	1,532	1,500	(82)	-5.5%	3,000
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,000	3,000	-	1,532	1,500	(82)	-5.5%	3,000
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	65,479	71,599	7,515	31,527	35,799	4,273	11.9%	85,502
Dams & Reservoirs		-	8,772	8,772	-	-	4,366	4,366	100.0%	8,772
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	56,707	62,827	7,515	31,527	31,414	(113)	-0.4%	76,730
Infrastructure - Sanitation		-	47,368	40,948	1,008	3,548	20,465	16,916	82.7%	40,948
Reticulation		-	47,368	40,918	1,008	3,548	20,465	16,916	82.7%	40,948
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>		-	3,108	3,108	-	135	1,554	1,419	91.3%	3,108
General vehicles		-	1,954	1,954	-	133	977	844	86.3%	1,954
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	700	700	-	1	350	349	99.7%	700
Computers - hardware/equipment		-	204	204	-	-	102	102	100.0%	204
Furniture and other office equipment		-	250	250	-	-	125	125	100.0%	250
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	0	-	(0)	#DIV/0!	-
<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	-	118,955	118,685	8,522	36,792	59,348	22,556	38.0%	133,009

DC14 Joe Gqabi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	300	-	248	150	(98)	-65.6%	300
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	300	-	248	150	(98)	-65.6%	300
Reticulation		-	-	300	-	248	150	(98)	-65.6%	300
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>		-	450	450	227	239	298	59	19.8%	-
General vehicles		-	450	450	227	239	298	59	19.8%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List subclass		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List subclass		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing as</b>	1	-	450	750	227	487	448	(39)	-8.8%	300

- **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 - M06 December

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		31,470	8,550	11,656	310	5,464	5,592	128	2.3%	18,388
Infrastructure - Road transport		2,716	2,476	2,506	210	1,421	1,198	(223)	-18.6%	3,419
Roads, Pavements & Bridges		2,716	2,476	2,506	210	1,421	1,198	(223)	-18.6%	3,419
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		28,754	6,074	9,150	100	4,043	4,394	351	8.0%	14,969
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		28,754	6,074	9,150	100	4,043	4,394	351	8.0%	14,969
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>		329	671	646	18	161	218	58	26.5%	943
General vehicles		104	317	257	-	-	133	133	100.0%	65
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		39	53	78	-	26	25	(1)	-2.8%	121
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		186	301	301	18	135	60	(75)	-125.5%	757
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>		31,798	9,221	12,302	328	5,625	5,811	186	3.2%	19,331



## **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 December 2014 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: 15.01.2015\_\_\_\_\_