



*“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  
June 2015

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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

**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 A summary of the operating revenue and expenditure and capital expenditure is presented in the following table:-**

PARTICULARS	CAPITAL EXPENDITURE	OPERATING REVENUE	OPERATING EXPENDITURE
Original Budget	127,605,447.58	529,131,000.00	478,908,419.00
Adjustment Budget	190,255,395.00	598,834,978.00	509,772,709.00
Actual Result (YTD)	90,103,861.44	447,518,688.02	399,428,482.97
Variance	100,151,533.56	151,316,289.98	110,344,226.03
Variance %	53%	25%	22%

A more detailed explanation of the results presented in the summary above will be given throughout this report.

**2.1.2 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	Jan Actual	Feb Actual	Apr Actual	May Actual	Jun Actual	YTD Actual
<b>Revenue by Source</b>												
Government grants and subsidies	(77,540,391)	(12,107,020)	(20,399,079)	(16,428,052)	(91,320,054)	(8,480,276)	(2,463,538)	(12,345,059)	(18,275,144)	(39,417,218)	(25,122,904)	(405,006,184)
Public Contributions and Donations	0	0	0	0	0	0	0	0	0	0	0	0
Government Services	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned - external investments	(196,175)	(431,237)	(313,347)	(287,814)	(619,075)	(288,222)	(213,607)	(136,771)	(575,564)	(416,586)	(289,700)	(3,900,795)
Other income	(92,774)	(5,498,634)	(58,652)	8,760,520	(660,060)	(490,305)	993,389	1,015,229	(56,679)	(725,762)	(32,818)	2,476,555
Service Charges: Water & Sanitation	(3,532,721)	(3,904,888)	(661,940)	(9,897,227)	(8,570,937)	(871,634)	(1,207,694)	(1,003,314)	(867,536)	(887,193)	(1,048,207)	(41,088,274)
<b>TOTAL</b>	(81,362,061)	(21,941,779)	(21,433,017)	(17,852,572)	(101,170,126)	(10,130,437)	(2,891,450)	(12,469,915)	(19,774,982)	(41,446,759)	(26,473,629)	(447,518,688)

The municipality has to date raised 75% of its operational revenue against year to date budget of R598.835 million. The main contributor is from government grants which reported at 91% of the total revenue received as at 30 June 2015.

**TABLE 2: OPERATING EXPENDITURE PER CATEGORY**

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Apr Actual	May Actual	Jun Actual	YTD Actual
<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	38,888,922	9,215,156	11,647,829	11,786,265	11,592,421	12,575,287	160,517,220
Remuneration of Councillors	413,509	413,460	413,460	413,460	0	826,928	413,463	413,463	677,774	442,727	417,280	5,238,994
Debt Impairment	(2,221,389)	(2,051,847)	0	956,408	1,713,889	0	0	(0)	0	0	0	(1,602,939)
Depreciation and Amortisation	0	7,520,323	3,760,161	3,760,161	3,760,161	3,760,161	3,760,161	3,760,161	3,760,161	3,760,161	3,734,345	45,096,119
Finance charges	58,237	58,237	134,844	58,237	58,237	58,237	56,240	56,240	56,240	56,240	56,240	763,468
Contracted services	0	0	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies paid	0	0	0	0	0	0	0	0	0	0	0	0
General expenses	2,964,698	11,543,668	26,636,144	14,902,649	15,630,278	24,118,103	11,004,230	14,411,474	11,709,740	19,739,960	13,632,124	187,639,576
<b>TOTAL</b>	<b>12,009,363</b>	<b>28,933,642</b>	<b>42,370,446</b>	<b>32,713,014</b>	<b>28,071,351</b>	<b>67,652,352</b>	<b>24,449,251</b>	<b>30,289,167</b>	<b>27,990,180</b>	<b>35,591,509</b>	<b>30,415,276</b>	<b>397,672,439</b>

**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 (R160.517million) against a year to date budget of R155.666 million, which represents 3% over expenditure of the total year to date actual expenditure. R12.575 million is the expenditure for the month. The employee related cost is a fixed expenditure item, and the variable figures that have been reported in the past months were due to notch increases and bonuses that were paid out.

**REMUNERATION OF COUNCILLORS**

The year-to-date budget for remuneration of councillors is R5.7 million off which R5.2 million is the year to date actual expenditure. As of this date the municipality has an actual expenditure of 91% against its year-to-date budget.

The municipality has reported an amount of R417.280 for the month under review 2015.

The implementation of the Gazette on upper limits is only expected in April 2015 hence the under expenditure to budget.

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

### 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	Jan Actual	Feb Actual	Apr Actual	May Actual	Jun Actual	YTD Actual
<b>Capital Expenditure by GFS</b>												
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	12,249	-	-	226,842	213,253	109,557	172,468	-	-	734,369
Planning & Development	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	1,167	-	-	-	-	-	-	462,403	463,570
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	245,803	1,410,301	-	1,853,025	(943,254)	1,007,795	284,703	230,379	-	680,017	558,045	6,091,122
Water	2,492,265	2,637,501	4,651,235	10,225,442	6,087,382	10,820,050	263,476	8,705,260	12,832,918	12,607,040	2,970,199	82,814,801
<b>TOTAL</b>	<b>2,738,068</b>	<b>4,047,802</b>	<b>4,663,484</b>	<b>12,079,634</b>	<b>5,144,128</b>	<b>12,054,688</b>	<b>761,432</b>	<b>9,045,195</b>	<b>13,005,386</b>	<b>13,287,057</b>	<b>3,990,648</b>	<b>90,103,861</b>



**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 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.

**2.1 IN-YEAR REPORT - MONTHLY BUDGET STATEMENT****Section 2 - Resolutions**

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

**RESOLVED**

- (a) That the Council take note of contents in the in-year monthly report for April 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 July 2015.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 INTRODUCTION

This Budget statement report for May 2015 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 have been met; in other words, it only reflects 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 R3.901 million against the budgeted amount of R4.353 million. Interest received for the month R270 000.

- **OTHER REVENUE**

Other Revenue is made up of contribution from LGSETA and sundry income which includes photostats and rental income.

#### 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 30 June 2015 is R1.253 billion, which constitutes 91% against the year to date budget of R1.383 billion.

### 3.2.2.1 CURRENT ASSETS

- **CASH**

The amount of R 16.3 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 30 June 2015 is R3.9 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 R176 million of the year to date actual, off which it includes R19.358 million of creditors for the month. It must be noted that the age analysis is based on invoice date not invoice received. The municipality is struggling to pay its creditors within the 30 days period as regulated in the MFMA.

### **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 net movement of R32.747 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 2013/2014 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 - M12 June

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	67,113	1,048	41,088	67,113	(26,025)	-39%	33,705
Investment revenue	3,240	2,394	4,353	270	3,901	4,353	(452)	-10%	4,437
Transfers recognised - operational	247,308	254,204	245,989	276	210,825	245,989	(35,164)	-14%	165,529
Other own revenue	13,827	7,109	8,263	33	(2,477)	8,263	(10,740)	-130%	(2,308)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>304,799</b>	<b>319,653</b>	<b>325,719</b>	<b>1,627</b>	<b>253,338</b>	<b>325,719</b>	<b>(72,381)</b>	<b>-22%</b>	<b>201,363</b>
Employee costs	128,170	149,790	155,666	12,575	160,517	155,666	4,851	3%	160,662
Remuneration of Councillors	5,022	5,743	5,743	417	5,259	5,743	(484)	-8%	5,259
Depreciation & asset impairment	42,311	46,357	46,207	3,760	45,122	46,207	(1,086)	-2%	45,122
Finance charges	3,968	4,121	2,752	56	763	2,752	(1,988)	-72%	2,763
Materials and bulk purchases	2,474	5,852	11,769	739	1,730	11,769	(10,039)	-85%	1,730
Transfers and grants	–	1,598	–	–	–	–	–	–	–
Other expenditure	331,616	265,446	287,465	13,632	186,037	287,465	(101,428)	-35%	188,845
<b>Total Expenditure</b>	<b>513,560</b>	<b>478,908</b>	<b>509,603</b>	<b>31,180</b>	<b>399,428</b>	<b>509,603</b>	<b>(110,174)</b>	<b>-22%</b>	<b>404,381</b>
<b>Surplus/(Deficit)</b>	<b>(208,761)</b>	<b>(159,255)</b>	<b>(183,884)</b>	<b>(29,553)</b>	<b>(146,090)</b>	<b>(183,884)</b>	<b>37,793</b>	<b>-21%</b>	<b>(203,018)</b>
Transfers recognised - capital	191,525	209,478	273,116	24,847	194,181	273,116	(78,935)	-29%	194,179
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>	<b>(41,142)</b>	<b>-46%</b>	<b>(8,839)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>	<b>(41,142)</b>	<b>-46%</b>	<b>(8,839)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>120,105</b>	<b>190,255</b>	<b>3,991</b>	<b>90,104</b>	<b>190,255</b>	<b>(100,152)</b>	<b>-53%</b>	<b>200,829</b>
Capital transfers recognised	–	91,795	92,193	3,479	61,615	92,193	(30,578)	-33%	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	10,000	–	124	10,000	(9,876)	-99%	10,000
Internally generated funds	–	<b>28,311</b>	<b>88,062</b>	<b>512</b>	<b>28,365</b>	<b>88,062</b>	<b>(59,697)</b>	<b>-68%</b>	<b>180,255</b>
<b>Total sources of capital funds</b>	–	<b>120,105</b>	<b>190,255</b>	<b>3,991</b>	<b>90,104</b>	<b>190,255</b>	<b>(100,152)</b>	<b>-53%</b>	<b>190,255</b>
<b>Financial position</b>									
Total current assets	112,999	65,922	65,922	–	112,457	–	–	–	65,922
Total non current assets	1,288,280	1,413,008	1,413,008	–	1,333,178	–	–	–	1,413,008
Total current liabilities	159,975	76,031	76,031	–	158,727	–	–	–	76,031
Total non current liabilities	35,866	20,106	20,106	–	33,381	–	–	–	20,106
<b>Community wealth/Equity</b>	<b>1,205,438</b>	<b>1,382,793</b>	<b>1,382,793</b>	–	<b>1,253,527</b>	–	–	–	<b>1,382,793</b>
<b>Cash flows</b>									
Net cash from (used) operating	101,449	105,576	(149)	36,717	85,835	(6,389)	92,224	-1443%	105,576
Net cash from (used) investing	(94,743)	(120,433)	107	(3,969)	(91,116)	(120,433)	29,317	-24%	(120,433)
Net cash from (used) financing	(229)	(1,001)	–	–	4,569	(1,001)	5,569	-566%	(1,001)
<b>Cash/cash equivalents at the month/year end</b>	<b>23,846</b>	<b>(48,974)</b>	<b>(60)</b>	–	<b>37,511</b>	<b>(160,939)</b>	<b>198,450</b>	<b>-123%</b>	<b>22,365</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	1,431	569	497	532	3,348	430	1,785	5,779	14,372
<b>Creditors Age Analysis</b>									
Total Creditors	7,833	2,595	3,802	1,275	1,253	617	1,979	5	19,358

#### 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) - M12 June

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>Revenue - Standard</b>										
<i>Governance and administration</i>		188,416	206,737	208,780	376	203,694	208,780	(5,086)	-2%	158,993
Executive and council		5,073	5,428	5,468	-	5,407	5,468	(61)	-1%	5,407
Budget and treasury office		182,863	200,100	202,036	374	197,333	202,036	(4,702)	-2%	152,692
Corporate services		479	1,209	1,216	1	894	1,216	(323)	-27%	894
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		218,280	221,483	215,860	16,406	180,884	215,860	(34,976)	-16%	180,883
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		196,945	206,862	204,588	16,406	185,402	204,588	(19,186)	-9%	185,400
Environmental protection		21,335	14,621	11,272	-	(4,517)	11,272	(15,790)	-140%	(4,517)
<i>Trading services</i>		93,491	100,911	174,195	9,692	62,940	174,195	(111,254)	-64%	55,130
Electricity		-	-	-	-	-	-	-	-	-
Water		80,382	70,960	146,810	9,692	56,468	146,810	(90,342)	-62%	48,917
Waste water management		13,109	29,950	27,384	-	6,472	27,384	(20,912)	-76%	6,213
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>500,187</b>	<b>529,131</b>	<b>598,835</b>	<b>26,474</b>	<b>447,519</b>	<b>598,835</b>	<b>(151,316)</b>	<b>-25%</b>	<b>395,006</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		86,342	139,197	166,651	9,419	107,743	166,651	(58,909)	-35%	111,491
Executive and council		30,873	32,162	34,961	3,777	35,247	34,961	287	1%	35,247
Budget and treasury office		21,888	67,311	83,119	3,602	32,419	83,119	(50,700)	-61%	32,419
Corporate services		33,581	39,724	48,571	2,039	40,076	48,571	(8,495)	-17%	43,824
<i>Community and public safety</i>		15,775	14,009	14,059	1,185	12,388	14,059	(1,671)	-12%	12,493
Community and social services		5,761	2,187	2,187	136	1,935	2,187	(252)	-12%	1,935
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10,014	11,822	11,872	1,050	10,453	11,872	(1,419)	-12%	10,558
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		180,418	157,898	152,768	7,659	141,866	152,768	(10,902)	-7%	141,919
Planning and development		1	-	-	-	-	-	-	-	-
Road transport		155,283	130,740	126,945	6,398	125,276	126,945	(1,669)	-1%	125,276
Environmental protection		25,134	27,158	25,823	1,260	16,590	25,823	(9,233)	-36%	16,643
<i>Trading services</i>		231,025	167,804	176,125	12,917	137,432	176,125	(38,693)	-22%	138,479
Electricity		-	-	-	-	-	-	-	-	-
Water		196,932	117,655	126,059	9,274	99,434	126,059	(26,625)	-21%	100,481
Waste water management		34,092	50,148	50,065	3,643	37,998	50,065	(12,067)	-24%	37,998
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>513,560</b>	<b>478,908</b>	<b>509,603</b>	<b>31,180</b>	<b>399,428</b>	<b>509,603</b>	<b>(110,174)</b>	<b>-22%</b>	<b>404,381</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(13,374)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>	<b>(41,142)</b>	<b>-46%</b>	<b>(9,375)</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) - M12 June

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	5,468	-	5,407	5,468	(61)	-1.1%	5,407
Vote 2 - FINANCIAL SERVICES		182,863	256,046	268,076	1,422	232,333	268,076	(35,744)	-13.3%	187,631
Vote 3 - CORPORATE SERVICES		479	1,209	1,216	1	894	1,216	(323)	-26.5%	894
Vote 4 - TECHNICAL SERVICES		290,436	251,827	312,802	25,050	213,403	312,802	(99,399)	-31.8%	205,592
Vote 5 - COMMUNITY SERVICES		21,335	14,621	11,272	-	(4,517)	11,272	(15,790)	-140.1%	(4,517)
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>598,835</b>	<b>26,474</b>	<b>447,519</b>	<b>598,835</b>	<b>(151,316)</b>	<b>-25.3%</b>	<b>395,006</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		30,874	32,162	34,961	3,777	35,247	34,961	287	0.8%	35,247
Vote 2 - FINANCIAL SERVICES		21,888	67,311	83,119	5,123	32,419	83,119	(50,700)	-61.0%	32,419
Vote 3 - CORPORATE SERVICES		33,581	39,724	48,571	2,039	40,076	48,571	(8,495)	-17.5%	43,824
Vote 4 - TECHNICAL SERVICES		385,478	293,532	290,841	18,212	257,609	290,841	(33,232)	-11.4%	258,666
Vote 5 - COMMUNITY SERVICES		41,740	46,179	52,110	3,549	34,077	52,110	(18,033)	-34.6%	34,234
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>509,603</b>	<b>32,700</b>	<b>399,428</b>	<b>509,603</b>	<b>(110,174)</b>	<b>-21.6%</b>	<b>404,381</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(13,374)</b>	<b>50,223</b>	<b>89,232</b>	<b>(6,227)</b>	<b>48,090</b>	<b>89,232</b>	<b>(41,142)</b>	<b>-46.1%</b>	<b>(9,375)</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) - M12 June

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	54,233	1,048	36,357	54,233	(17,876)	-33%	29,033
Service charges - sanitation revenue		7,324	15,450	12,880	-	4,732	12,880	(8,149)	-63%	4,672
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		3,240	2,394	4,353	270	3,901	4,353	(452)	-10%	3,901
Interest earned - outstanding debtors		4,379	4,214	4,214	-	1,119	4,214	(3,096)	-73%	536
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		2,929	-	1,072	-	(1,012)	1,072	(2,084)	-194%	(1,012)
Transfers recognised - operational		247,308	254,204	245,989	276	210,825	245,989	(35,164)	-14%	165,529
Other revenue		6,542	2,885	2,977	33	(2,584)	2,977	(5,560)	-187%	(1,833)
Gains on disposal of PPE		(24)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>304,799</b>	<b>319,653</b>	<b>325,719</b>	<b>1,627</b>	<b>253,338</b>	<b>325,719</b>	<b>(72,381)</b>	<b>-22%</b>	<b>200,827</b>
<b>Expenditure By Type</b>										
Employee related costs		128,170	149,790	155,666	12,575	160,517	155,666	4,851	3%	160,662
Remuneration of councillors		5,022	5,743	5,743	417	5,259	5,743	(484)	-8%	5,259
Debt impairment		41,522	26,091	37,603	-	(1,603)	37,603	(39,206)	-104%	(1,408)
Depreciation & asset impairment		42,311	46,357	46,207	3,760	45,122	46,207	(1,086)	-2%	45,122
Finance charges		3,968	4,121	2,752	56	763	2,752	(1,988)	-72%	2,763
Bulk purchases		2,474	5,852	11,769	739	1,730	11,769	(10,039)	-85%	1,730
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	1,598	-	-	-	-	-	-	-
Other expenditure		286,916	239,027	249,534	13,632	187,640	249,534	(61,894)	-25%	190,253
Loss on disposal of PPE		3,177	328	328	-	-	328	(328)	-100%	-
<b>Total Expenditure</b>		<b>513,560</b>	<b>478,908</b>	<b>509,603</b>	<b>31,180</b>	<b>399,428</b>	<b>509,603</b>	<b>(110,174)</b>	<b>-22%</b>	<b>404,381</b>
<b>Surplus/(Deficit)</b>		<b>(208,761)</b>	<b>(159,255)</b>	<b>(183,884)</b>	<b>(29,553)</b>	<b>(146,090)</b>	<b>(183,884)</b>	<b>37,793</b>	<b>(0)</b>	<b>(203,554)</b>
Transfers recognised - capital		191,525	209,478	273,116	24,847	194,181	273,116	(78,935)	(0)	194,179
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>			<b>(9,375)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>			<b>(9,375)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>			<b>(9,375)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(17,236)</b>	<b>50,223</b>	<b>89,232</b>	<b>(4,706)</b>	<b>48,090</b>	<b>89,232</b>			<b>(9,375)</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) - A- M12 June

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 %
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
<b>Vote 1 - MANAGEMENT SERVICES</b>	1									
1.1 - Executive Mayor										
1.2 - Council Expenses										
1.3 - Municipal Manager										
1.4 - Operations										
1.5 - Audit										
1.6 - LED										
1.7 - Communications										
1.8 - JoGEDA										
1.9 - SPU Unit										
<b>Vote 2 - FINANCIAL SERVICES</b>			250	250			250	(250)	-100%	250
2.1 - Director: Financial Services										
2.2 - Revenue & Expenditure										
2.3 - Budget Office										
2.4 - Supply Chain Management			250	250			250	(250)	-100%	250
2.5 - Sanitation Financial Services										
2.6 - Water Financial Services										
<b>Vote 3 - CORPORATE SERVICES</b>			654	901		734	901	(166)	-18%	901
3.1 - Director: Corporate Services										
3.2 - Corporate Services				80			80	(80)	-100%	80
3.3 - Human Resources										
3.4 - Legal Services										
3.5 - Information Technology			654	821		734	821	(86)	-11%	821
3.6 - Property Services										
3.7 - Skills & Development										
<b>Vote 4 - TECHNICAL SERVICES</b>			118,502	188,325	3,528	88,906	188,325	(99,419)	-53%	198,888
4.1 - Director: Technical Services										
4.2 - Technical Services										
4.3 - Technical Support/PMU										
4.4 - Roads										
4.5 - Sanitation			42,982	25,438	558	6,091	25,438	(19,347)	-76%	25,464
4.7 - Water			75,519	162,886	2,970	82,815	162,886	(80,071)	-49%	173,434
4.8 - [Name of sub-vote]										
<b>Vote 5 - COMMUNITY SERVICES</b>			700	780	462	464	780	(316)	-41%	780
5.1 - Director: Community Services										
5.2 - Water Service Authority										
5.3 - Municipal Health				80			80	(80)	-100%	80
5.4 - Disaster Management			700	700	462	464	700	(236)	-34%	700
5.5 - Working for Water/Wetlands										
5.6 - Fire services										
5.8 - [Name of sub-vote]										
<b>Total single-year capital expenditure</b>			120,105	190,255	3,991	90,104	190,255	(100,152)	(0)	200,829
<b>Total Capital Expenditure</b>			120,105	190,255	3,991	90,104	190,255	(100,152)	(0)	200,829

#### 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 - M12 June

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	16	3,729
Call investment deposits		35,091	20,000	20,000	35,920	20,000
Consumer debtors		43,602	30,621	30,621	67,278	30,621
Other debtors		(6,814)	–	–	5,270	–
Current portion of long-term receivables		–	10,000	10,000	–	10,000
Inventory		3,018	1,572	1,572	3,973	1,572
<b>Total current assets</b>		<b>112,999</b>	<b>65,922</b>	<b>65,922</b>	<b>112,457</b>	<b>65,922</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		3,195	3,619	3,619	3,289	3,619
Investment property		2,621	3,078	3,078	2,575	3,078
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,280,256	1,403,453	1,403,453	1,325,727	1,403,453
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		2,208	2,868	2,868	1,586	2,868
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,288,280</b>	<b>1,413,008</b>	<b>1,413,008</b>	<b>1,333,178</b>	<b>1,413,008</b>
<b>TOTAL ASSETS</b>		<b>1,401,279</b>	<b>1,478,930</b>	<b>1,478,930</b>	<b>1,445,635</b>	<b>1,478,930</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	2,144	–
Borrowing		(878)	398	398	1,327	398
Consumer deposits		–	–	–	–	–
Trade and other payables		143,960	47,315	47,315	126,607	47,315
Provisions		16,893	28,318	28,318	28,649	28,318
<b>Total current liabilities</b>		<b>159,975</b>	<b>76,031</b>	<b>76,031</b>	<b>158,727</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	27,487	14,052
<b>Total non current liabilities</b>		<b>35,866</b>	<b>20,106</b>	<b>20,106</b>	<b>33,381</b>	<b>20,106</b>
<b>TOTAL LIABILITIES</b>		<b>195,841</b>	<b>96,137</b>	<b>96,137</b>	<b>192,108</b>	<b>96,137</b>
<b>NET ASSETS</b>	2	<b>1,205,438</b>	<b>1,382,793</b>	<b>1,382,793</b>	<b>1,253,527</b>	<b>1,382,793</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,205,438	1,382,793	1,382,793	1,253,527	1,382,793
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,205,438</b>	<b>1,382,793</b>	<b>1,382,793</b>	<b>1,253,527</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.

DC14 Joe Gqabi - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		47,817	81,939	29	178	2,741	81,939	(79,198)	-97%	81,939
Government - operating		311,264	254,204	244	11,292	470,173	142,239	327,934	231%	254,204
Government - capital		96,876	209,478	-	49,560	326,337	209,478	116,859	56%	209,478
Interest		4,535	2,394	3	17	682	2,394	(1,711)	-71%	2,394
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(345,992)	(348,588)	(361)	(24,330)	(621,143)	(348,588)	272,555	-78%	(348,588)
Finance charges		(764)	(4,121)	(8)	-	(701)	(4,121)	(3,420)	83%	(4,121)
Transfers and Grants		(12,286)	(89,730)	(56)	-	(92,254)	(89,730)	2,524	-3%	(89,730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101,449</b>	<b>105,576</b>	<b>(149)</b>	<b>36,717</b>	<b>85,835</b>	<b>(6,389)</b>	<b>92,224</b>	<b>-1443%</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		-	-	-	21	297	-	297	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		219	231	-	-	-	231	(231)	-100%	231
<b>Payments</b>										
Capital assets		(95,112)	(120,664)	107	(3,991)	(91,413)	(120,664)	(29,252)	24%	(120,664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94,743)</b>	<b>(120,433)</b>	<b>107</b>	<b>(3,969)</b>	<b>(91,116)</b>	<b>(120,433)</b>	<b>(29,317)</b>	<b>24%</b>	<b>(120,433)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	5,000	-	5,000	#DIV/0!	-
Increase (decrease) in consumer deposits		171	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(399)	(1,001)	-	-	(431)	(1,001)	(569)	57%	(1,001)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(229)</b>	<b>(1,001)</b>	<b>-</b>	<b>-</b>	<b>4,569</b>	<b>(1,001)</b>	<b>(5,569)</b>	<b>556%</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>32,747</b>	<b>(712)</b>	<b>(127,823)</b>			<b>(15,858)</b>
Cash/cash equivalents at beginning		17,368	(33,116)	(17)		38,223	(33,116)			38,223
Cash/cash equivalents at month/year end		23,846	(48,974)	(60)		37,511	(160,939)			22,365

## PART 2 – IN-YEAR REPORT

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

Since the municipality took over billing in 1 July 2014 from two of its four local municipalities, it has experienced some challenges. The figure in the table below excludes billing information due to corrective measures that are currently taking place. More accurate figures will be reported in next month's report. The movement on other debtors is due to monthly deductions on staff debtors.

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	637	554	496	527	473	423	1,772	2,893	7,775	6,089	-	-
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	10	15	1	5	6	6	14	(0)	57	31	-	-
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	785	-	-	-	2,869	-	-	2,886	6,539	5,755	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>1,431</b>	<b>569</b>	<b>497</b>	<b>532</b>	<b>3,348</b>	<b>430</b>	<b>1,785</b>	<b>5,779</b>	<b>14,372</b>	<b>11,875</b>	<b>-</b>	<b>-</b>
<b>2013/14 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	62	86	105	59	19	34	109	256	728	476	-	-
Commercial	2300	91	59	38	66	55	47	351	265	972	784	-	-
Households	2400	494	424	354	407	406	348	1,326	2,372	6,132	4,860	-	-
Other	2500	785	-	-	-	2,869	-	-	2,886	6,539	5,755	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>1,431</b>	<b>569</b>	<b>497</b>	<b>532</b>	<b>3,348</b>	<b>430</b>	<b>1,785</b>	<b>5,779</b>	<b>14,372</b>	<b>11,875</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 - M12 June

Description R thousands	NT Code	Budget Year 2014/15								
		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	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7,833	2,595	3,802	1,275	1,253	617	1,979	5	19,358
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7,833</b>	<b>2,595</b>	<b>3,802</b>	<b>1,275</b>	<b>1,253</b>	<b>617</b>	<b>1,979</b>	<b>5</b>	<b>19,358</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 3.2 million.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
<b>R thousands</b>									
<b>Municipality</b>									
JOGEDA		NA	Entity	NA	NA	NA	2,226	(332)	1,894
DESA			Zero coupon		8		1,301	94	1,395
<b>Municipality sub-total</b>					8		3,528	(238)	3,289
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>									
	2				8		3,528	(238)	3,289



## 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

NAME OF GRANT	APPROVED ROLL-OVER 2013/14	ALLOCATIONS	RECEIPTS YTD	EXPENDITURE YTD	CLOSING BALANCE (UNSPENT)	% SPENT
FINANCE MANAGEMENT GRANT		1,250,000.00	1,250,000.00	(1,252,424.00)	(2,424.00)	-100%
MUNICIPAL INFRASTRUCTURE GRANT	19,525,842.00	171,469,000.00	190,994,842.00	(162,966,315.00)	28,028,527.00	-85%
MUNICIPAL SYSTEMS IMPROVEMENT GRANT		934,000.00	934,000.00	(924,877.00)	9,123.00	-99%
RURAL ROADS ASSET MAGEMENT		2,084,000.00	2,084,000.00	(1,468,023.88)	615,976.12	-70%
EPWP INCENTIVE		1,309,000.00	1,309,000.00	(1,309,437.42)	(437.42)	-100%
WATER SERVICES OPERATING SUBSIDY	4,612,134.00	10,000,000.00	14,612,134.00	(14,680,186.00)	(68,052.00)	-100%
MUNICIPAL WATER INFRASTRUCTURE GRANT		20,009,000.00	20,009,000.00	(13,549,259.15)	6,459,740.85	-68%
TOTAL		207,055,000.00	231,192,976.00	(196,150,522.45)	35,042,453.55	-85%

## 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 - M12 June

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3,345	2,831	2,831	283	3,572	2,831	741	26%	3,572
Pension and UIF Contributions		413	431	431	38	441	431	10	2%	441
Medical Aid Contributions		87	106	106	9	108	106	3	3%	108
Motor Vehicle Allowance		886	1,277	1,277	67	864	1,277	(413)	-32%	864
Cellphone Allowance		227	552	552	16	218	552	(334)	-60%	218
Housing Allowances		12	493	493	1	12	493	(481)	-98%	12
Other benefits and allowances		41	54	54	3	43	54	(11)	-20%	43
<b>Sub Total - Councillors</b>		<b>5,022</b>	<b>5,743</b>	<b>5,743</b>	<b>417</b>	<b>5,259</b>	<b>5,743</b>	<b>(484)</b>	<b>-8%</b>	<b>5,259</b>
% increase	4		14.4%	14.4%						4.7%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,498	5,709	5,710	394	5,702	5,710	(7)	0%	5,702
Pension and UIF Contributions		185	204	204	18	199	204	(4)	-2%	199
Medical Aid Contributions		108	113	113	7	107	113	(6)	-5%	107
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,192	1,897	1,797	-	1,236	1,797	(561)	-31%	1,236
Motor Vehicle Allowance		621	543	651	40	600	651	(51)	-8%	600
Cellphone Allowance		82	86	86	6	83	86	(3)	-3%	83
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		135	164	164	8	141	164	(22)	-14%	141
Payments in lieu of leave		170	476	476	-	170	476	(306)	-64%	170
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,990</b>	<b>9,192</b>	<b>9,200</b>	<b>472</b>	<b>8,240</b>	<b>9,200</b>	<b>(960)</b>	<b>-10%</b>	<b>8,240</b>
% increase	4		15.0%	15.1%						3.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		75,578	99,427	92,400	8,532	93,113	92,400	713	1%	93,113
Pension and UIF Contributions		10,512	8,448	8,252	1,083	12,343	8,252	4,090	50%	12,343
Medical Aid Contributions		4,521	4,701	4,749	489	5,443	4,749	694	15%	5,443
Overtime		6,141	5,677	4,803	487	4,104	4,803	(699)	-15%	4,126
Performance Bonus		6,087	7,100	16,001	175	16,652	16,001	651	4%	16,652
Motor Vehicle Allowance		4,541	4,636	4,471	531	6,670	4,471	2,198	49%	6,670
Cellphone Allowance		1,103	1,185	1,240	98	1,172	1,240	(68)	-6%	1,172
Housing Allowances		910	1,132	1,126	58	730	1,126	(396)	-35%	730
Other benefits and allowances		6,163	5,623	8,116	651	6,745	8,116	(1,371)	-17%	6,857
Payments in lieu of leave		2,194	2,670	5,308	-	5,308	5,308	(2)	0%	5,308
Long service awards		612	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	1,817	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,180</b>	<b>140,599</b>	<b>146,467</b>	<b>12,103</b>	<b>152,277</b>	<b>146,467</b>	<b>5,811</b>	<b>4%</b>	<b>152,422</b>
% increase	4		17.0%	21.9%						26.8%
<b>Total Parent Municipality</b>		<b>133,192</b>	<b>155,534</b>	<b>161,410</b>	<b>12,993</b>	<b>165,776</b>	<b>161,410</b>	<b>4,366</b>	<b>3%</b>	<b>165,921</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 - M12 June

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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	115,847	126,386	3,479	83,504	126,386	42,882	33.9%	136,959
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	3,000	2,000	-	1,582	2,000	418	20.9%	2,000
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,000	2,000	-	1,582	2,000	418	20.9%	2,000
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	66,479	105,682	2,921	75,467	105,682	30,214	28.6%	116,255
Dams & Reservoirs		-	8,772	12,818	-	4,602	12,818	8,216	64.1%	12,818
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	56,707	92,864	2,921	70,866	92,864	21,998	23.7%	103,437
Infrastructure - Sanitation		-	47,368	18,704	558	6,454	18,704	12,250	65.5%	18,704
Reticulation		-	47,368	18,674	558	6,454	18,704	12,250	65.5%	18,704
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>		-	3,808	62,749	512	5,617	62,749	57,131	91.0%	62,749
General vehicles		-	1,954	10,500	-	241	10,500	10,259	97.7%	10,500
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	700	51,139	462	4,968	51,139	46,171	90.3%	51,139
Computers - hardware/equipment		-	204	-	-	-	-	-	-	-
Furniture and other office equipment		-	250	410	-	-	410	410	100.0%	410
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	700	700	49	409	700	291	41.5%	700
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	(0)	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	-	119,655	189,135	3,991	89,121	189,135	100,013	52.9%	199,708

- **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 - M12 June

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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		31,470	8,550	16,935	2,533	10,828	16,935	6,107	36.1%	11,529
Infrastructure - Road transport		2,716	2,476	4,999	723	3,852	4,999	1,147	22.9%	3,852
Roads, Pavements & Bridges		2,716	2,476	4,999	723	3,852	4,999	1,147	22.9%	3,852
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		28,754	6,074	11,936	1,810	6,977	11,936	4,960	41.6%	7,678
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		28,754	6,074	11,936	1,810	6,977	11,936	4,960	41.6%	7,678
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	734	15	422	734	312	42.5%	481
General vehicles		104	317	157	20	64	157	93	59.3%	122
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		39	53	277	(6)	92	277	184	66.6%	92
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		186	301	301	1	286	301	34	11.5%	286
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>31,798</b>	<b>9,221</b>	<b>17,669</b>	<b>2,548</b>	<b>11,251</b>	<b>17,669</b>	<b>6,418</b>	<b>36.3%</b>	<b>12,010</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 June 2015 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: 14.07.2015\_\_\_\_\_



