



*“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 2016

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**JOE GQABI  
DISTRICT  
MUNICIPALITY**

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## Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

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

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

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

**Cash flow statement** – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognise the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting; this Municipality will need to fully comply by the end of June 2012.

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

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

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

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

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

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

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

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

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

**Virement** – A transfer of budget.

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

**MIG** – Municipal Infrastructure Grant

**MWIG** – Municipal Water Infrastructure Grant

**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.

Table 1: Operating Revenue per category

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	YTD Actual	YTD Budget
<b>Revenue by Source</b>														
Government grants and subsidies	-89 255 123	-7 608 128	-15 749 825	-48 072 511	-116 137 977	-21 038 869	-15 492 271	-29 950 109	-80 326 625	-33 505 599	-25 037 553	-19 203 742	-501 378 333	-597 909 000
Public Contributions and Donations	0	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	0	-
Interest earned - external investments	-242 444	0	-1 479 126	-404 930	-244 243	-318 754	-318 516	-346 321	-222 829	-328 106	-258 963	-134 483	-4 298 715	-3 368 000
Other income	-23 384	-19 647	-38 248	-87 273	-19 787	-20 903	-21 192	-255 825	-598 437	-632 433	-235 023	-204 258	-2 156 409	-4 756 000
Service Charges: Water & Sanitation	-1 367 383	-895 180	-1 227 081	-1 565 708	-1 606 162	-1 565 281	-1 634 700	-2 625 752	-2 587 416	-2 386 779	-1 770 109	-2 109 032	-21 340 583	-62 281 000
<b>TOTAL</b>	<b>-90 888 333</b>	<b>-8 522 955</b>	<b>-18 494 279</b>	<b>-50 130 423</b>	<b>-118 008 170</b>	<b>-22 943 807</b>	<b>-17 466 679</b>	<b>-33 178 006</b>	<b>-83 735 307</b>	<b>-36 852 917</b>	<b>-27 301 648</b>	<b>-21 651 515</b>	<b>-529 174 040</b>	<b>-668 314 000</b>

The municipality raised actual revenue of R529,174 million which represents 82% of the year to date budgeted operating revenue of R668,314 million as at 30 June 2016.

The actual revenue raised during June 2016 amounts to R21,651 million, the government grant is the major contributor in the municipality's revenue as it represents 95% of the total revenue collected to date.

The service charges collected during June amounts to R1,770 million.

Table 2: Operating Expenditure per category

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	YTD Actual	YTD Budget
<b>Expenditure by Nature (GFS Function)</b>														
Employee related costs	11 503 789	11 839 002	14 128 327	12 701 613	20 776 019	12 215 938	13 594 789	13 320 523	12 864 379	12 590 615	12 795 097	13 012 285	161 342 378	179 097 580
Remuneration of Councillors	423 426	419 350	419 341	419 336	419 345	419 339	419 326	599 006	441 733	441 708	441 710	441 693	5 305 312	6 030 580
Debt Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	19 582 685
Depreciation and Amortisation	0	0	11 059 957	3 686 652	3 686 652	3 686 652	3 686 652	3 686 652	3 686 652	3 686 652	3 686 652	0	40 553 174	47 867 476
Finance charges	0	0	258 528	0	0	0	0	0	163 737	0	0	0	422 265	2 293 887
Bulk Purchases	0	0	0	0	370 729	-308 938	389 032	324 790	0	0	0	0	775 613	4 079 853
Contracted services	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Grants and Subsidies paid	0	0	656 737	1 013 095	1 796 198	390 526	1 929 031	1 943 677	2 119 393	2 550 989	-1 654 833	0	10 744 812	19 215 790
General expenses	6 386 874	3 863 691	18 908 950	23 844 126	18 974 726	5 486 060	18 500 835	7 149 470	8 936 832	26 003 478	12 960 624	12 454 816	163 470 483	206 770 157
<b>TOTAL</b>	<b>18 314 089</b>	<b>16 122 044</b>	<b>45 431 839</b>	<b>41 664 822</b>	<b>46 023 670</b>	<b>21 889 577</b>	<b>38 519 665</b>	<b>27 024 119</b>	<b>28 212 726</b>	<b>45 273 443</b>	<b>28 229 250</b>	<b>25 908 793</b>	<b>382 614 038</b>	<b>484 938 008</b>

The municipality incurred operating expenditure amounting to R382,614 million, which represents 79% of the year to date budget of R484,938 million as at 30 June 2016.

The actual expenditure incurred during the month is R25,909 million.

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

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

Depreciation provision for June was not provided for at the time this report was being prepared. Monthly provisions on depreciation will be done monthly to ensure that the monthly figures reported on are more reliable.

- **Employee related costs**

The actual employee related costs spent for the year to date amounts to R161,342 million, which represents 90% of the year-to-date budget amount, R179,098 million.

- **Remuneration of councilors**

The actual remuneration of councilors spent for the year to date amounts to R5,305 million. The year-to-date budget amounts to R6,031 million.

More detail with regard to the employee related cost and remuneration of councilors is provided in table SC8 on Page 26.

- **Grants And Subsidies Paid**

In this line item the municipality is spending on behalf of its entity, Jogeda. The actual year to date expenditure amounts to R10,745 million, Which represents 56% of the year to date budget amount of R19,216 million.

- **General Expenses**

The municipality has reported an actual year to date expenditure of R163,470 million and the year to date budget amounts to R206,770 million and the actual expenditure for the month of June amounts to R12,455 million, this amount includes R761,988 relating to Repairs and Maintenance.

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

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

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	YTD Actual	YTD Budget
<b>Capital Expenditure by GFS</b>														
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	200 000
Corporate Services	-	23 000	12 800	11 750	31 772	59 385	9 555	15 626	-	48 055	50 828	-	262 771	2 375 200
Planning & Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	5 000 000
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	645 830	1 187 351	-	8 788 850	1 288 485	91 010	1 165 074	1 480 804	1 095 090	1 978 062	601 986	468 003	18 790 545	40 447 369
Water	2 265 897	266 786	2 659 751	27 924 322	14 420 327	15 425 700	4 734 661	8 417 442	15 294 309	16 462 015	13 182 953	21 986 413	143 040 577	176 989 240
<b>TOTAL</b>	<b>2 911 728</b>	<b>1 477 136</b>	<b>2 672 551</b>	<b>36 724 923</b>	<b>15 740 584</b>	<b>15 576 095</b>	<b>5 909 291</b>	<b>9 913 873</b>	<b>16 389 399</b>	<b>18 488 131</b>	<b>13 835 766</b>	<b>22 454 416</b>	<b>162 093 893</b>	<b>225 011 809</b>

**Capital Expenditure by Vote**

The capital expenditure recognised for the month of June is R22,454 million, being the actual money spent on provision of service delivery in water and sanitation. The year to date actual expenditure amounts to R162,094 million which represents 72% of the year to date budget, R225,012 million.

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

**2.1.2 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 June 2016 in-year report is:**

RESOLVED

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

## Section 3 – Executive Summary

### 3.1 Introduction

This Budget statement report for June 2016 of Joe Gqabi District Municipality was prepared via the SAMRAS financial system to comply with the Budget and Reporting Regulations and guidelines as issued by 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 other words only reflect the expenditure and not the receipts.

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

- **Interest Earned – External investments**

The actual amount earned in the form of Interest on Investments amount to R4,299 million and the year to date budget amount to R3,368 million.

- **Other revenue**

Other Revenue is made up of contribution from LGSeta and revenue generated from Photostats.

### 3.2.2 Financial Position

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

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

The current accumulated surplus of the municipality as at 30 June 2016 is R1,418 billion.

#### 3.2.2.1 Current Assets

- **Cash**

The cash balance of R322,179 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.

- **Inventory**

The year to date value of inventory as at 30 June 2016 is R3,178 million.

The current ratio for the month is 0.92, which is below the norm of 1.5 – 2.1, and this highlights serious financial challenges of the municipality and likely liquidity problems *i.e.* insufficient cash to meet short-term financial obligations. Current assets must therefore be increased in order to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities

#### 3.2.2.2 Non-Current Assets

The year to date actual on non-current assets is R1,488 billion and the year to date budget is R1,479 billion.

### 3.2.2.3 Current Liabilities

- **Trade and other payables**

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

The amount of the trade and other payables as at 30 June 2016 is R73,652 million and this amount includes creditors, provisions, and unspent conditional grants.

The total actual amount of creditors as at 30 June 2016 amounts to R36,619 million.

It must be noted that the age analysis is based on invoice date not invoice received. So in terms of the MFMA requirements the DM is complying.

### 3.2.2 Cash Flow

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

The cash flow statement for the month indicates that the municipality's operations during the month resulted in a negative cash outflow of R2,439 million.

### 3.3 Remedial or corrective steps

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

#### 3.3.1 *Bank reconciliation*

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

#### 3.3.2 *Monthly Procedures*

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

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

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

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

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

### **3.4 Conclusion**

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

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

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

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

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

DC14 Joe Gqabi - Table C1 Monthly Budget Statement Summary - M12 June

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	42 865	62 281	62 281	2 109	21 341	62 281	(40 940)	-66%	85 130
Investment revenue	3 901	3 368	3 368	134	4 299	3 368	931	28%	4 299
Transfers recognised - operational	235 192	351 410	355 595	2 805	249 261	355 595	(106 333)	-30%	245 662
Other own revenue	7 404	4 756	4 756	204	2 156	4 756	(2 600)	-55%	4 248
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>289 362</b>	<b>421 815</b>	<b>425 999</b>	<b>5 253</b>	<b>277 057</b>	<b>425 999</b>	<b>(148 943)</b>	<b>-35%</b>	<b>339 339</b>
Employee costs	153 749	179 963	179 098	13 012	161 342	179 098	(17 755)	-10%	179 944
Remuneration of Councillors	5 263	6 031	6 031	442	5 305	6 031	(725)	-12%	5 305
Depreciation & asset impairment	44 240	47 867	47 867	-	422	47 867	(47 445)	-99%	45 642
Finance charges	4 462	2 294	2 294	-	422	2 294	(1 872)	-82%	1 922
Materials and bulk purchases	3 004	10 480	4 080	-	776	4 080	(3 304)	-81%	876
Transfers and grants	-	26 316	19 216	-	10 745	19 216	(8 471)	-44%	15 886
Other expenditure	275 813	194 704	226 353	12 455	163 470	226 353	(62 882)	-28%	188 678
<b>Total Expenditure</b>	<b>486 531</b>	<b>467 654</b>	<b>484 938</b>	<b>25 909</b>	<b>342 483</b>	<b>484 938</b>	<b>(142 455)</b>	<b>-29%</b>	<b>438 252</b>
<b>Surplus/(Deficit)</b>	<b>(197 169)</b>	<b>(45 839)</b>	<b>(58 939)</b>	<b>(20 656)</b>	<b>(65 426)</b>	<b>(58 939)</b>	<b>(6 488)</b>	<b>11%</b>	<b>(98 914)</b>
Transfers recognised - capital	209 242	238 814	242 314	16 398	252 117	242 314	9 803	4%	252 116
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>	<b>3 315</b>	<b>2%</b>	<b>153 202</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>	<b>3 315</b>	<b>2%</b>	<b>153 202</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>234 661</b>	<b>225 012</b>	<b>22 454</b>	<b>162 094</b>	<b>225 012</b>	<b>(62 918)</b>	<b>-28%</b>	<b>225 012</b>
Capital transfers recognised	-	105 100	108 609	9 836	88 210	108 609	(20 398)	-19%	108 609
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	15 000	15 000	-	-	15 000	(15 000)	-100%	15 000
Internally generated funds	-	114 561	101 403	12 619	73 884	101 403	(27 519)	-27%	101 403
<b>Total sources of capital funds</b>	-	<b>234 661</b>	<b>225 012</b>	<b>22 454</b>	<b>162 094</b>	<b>225 012</b>	<b>(62 918)</b>	<b>-28%</b>	<b>225 012</b>
<b>Financial position</b>									
Total current assets	1 832	87 350	38 148	-	65 945	-	-	-	87 350
Total non current assets	1 366 838	1 479 021	1 481 979	-	1 488 394	-	-	-	1 479 021
Total current liabilities	62 722	36 770	56 501	-	101 642	-	-	-	36 770
Total non current liabilities	33 199	72 173	73 813	-	34 893	-	-	-	72 173
<b>Community wealth/Equity</b>	<b>1 272 749</b>	<b>1 457 428</b>	<b>1 389 813</b>	-	<b>1 417 804</b>	-	-	-	<b>1 457 428</b>
<b>Cash flows</b>									
Net cash from (used) operating	101 449	105 576	(149)	20 000	145 911	(79 274)	(225 185)	284%	105 576
Net cash from (used) investing	(94 743)	231	107	(22 439)	(160 699)	(120 549)	40 150	-33%	(120 433)
Net cash from (used) financing	(229)	-	-	-	216	(1 501)	(1 717)	114%	(2 002)
<b>Cash/cash equivalents at the month/year end</b>	<b>23 846</b>	<b>105 807</b>	<b>(60)</b>	-	<b>19 220</b>	<b>(201 341)</b>	<b>(220 560)</b>	<b>110%</b>	<b>16 933</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	14 905	14 173	11 183	10 617	11 440	11 934	82 126	108 555	264 933
<b>Creditors Age Analysis</b>									
Total Creditors	21 313	6 425	7 314	5	197	141	1 200	23	36 619

#### 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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>202 935</b>	<b>226 453</b>	<b>226 453</b>	<b>404</b>	<b>217 517</b>	<b>226 453</b>	<b>(8 937)</b>	<b>-4%</b>	<b>220 076</b>
Executive and council		5 490	6 800	6 800	(5)	63	6 800	(6 737)	-99%	800
Budget and treasury office		196 187	219 153	219 153	228	216 291	219 153	(2 862)	-1%	218 365
Corporate services		1 258	500	500	180	1 162	500	662	132%	911
<i><b>Community and public safety</b></i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>204 229</b>	<b>222 695</b>	<b>226 880</b>	<b>2 740</b>	<b>201 027</b>	<b>226 880</b>	<b>(25 852)</b>	<b>-11%</b>	<b>205 591</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		199 980	211 729	211 729	2 740	201 027	211 729	(10 702)	-5%	201 027
Environmental protection		4 249	10 966	15 151	-	-	15 151	(15 151)	-100%	4 564
<i><b>Trading services</b></i>		<b>132 570</b>	<b>211 481</b>	<b>214 981</b>	<b>18 507</b>	<b>110 630</b>	<b>214 981</b>	<b>(104 351)</b>	<b>-49%</b>	<b>165 788</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		110 290	199 471	199 471	18 507	107 649	199 471	(91 822)	-46%	142 444
Waste water management		22 280	12 010	15 510	-	2 981	15 510	(12 529)	-81%	23 344
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>539 735</b>	<b>660 629</b>	<b>668 313</b>	<b>21 652</b>	<b>529 174</b>	<b>668 313</b>	<b>(139 139)</b>	<b>-21%</b>	<b>591 455</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>157 063</b>	<b>151 265</b>	<b>156 834</b>	<b>9 305</b>	<b>101 443</b>	<b>156 834</b>	<b>(55 391)</b>	<b>-35%</b>	<b>141 324</b>
Executive and council		32 719	37 831	39 574	3 104	34 349	39 574	(5 225)	-13%	35 077
Budget and treasury office		82 190	66 297	69 345	3 171	34 580	69 345	(34 765)	-50%	56 781
Corporate services		42 154	47 137	47 915	3 030	32 514	47 915	(15 401)	-32%	49 467
<i><b>Community and public safety</b></i>		<b>13 851</b>	<b>14 087</b>	<b>14 562</b>	<b>1 237</b>	<b>15 316</b>	<b>14 562</b>	<b>754</b>	<b>5%</b>	<b>15 602</b>
Community and social services		2 911	2 208	2 228	159	2 759	2 228	531	24%	3 018
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10 940	11 879	12 333	1 078	12 557	12 333	223	2%	12 585
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>141 862</b>	<b>149 646</b>	<b>165 336</b>	<b>4 594</b>	<b>134 577</b>	<b>165 336</b>	<b>(30 759)</b>	<b>-19%</b>	<b>49 331</b>
Planning and development		-	-	-	-	0	-	0	#DIV/0!	0
Road transport		125 639	126 614	139 275	2 851	114 742	139 275	(24 533)	-18%	28 796
Environmental protection		16 223	23 032	26 061	1 743	19 835	26 061	(6 226)	-24%	20 534
<i><b>Trading services</b></i>		<b>173 755</b>	<b>152 656</b>	<b>148 206</b>	<b>10 773</b>	<b>131 278</b>	<b>148 206</b>	<b>(16 928)</b>	<b>-11%</b>	<b>144 113</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		128 997	132 225	123 629	7 365	104 789	123 629	(18 840)	-15%	115 592
Waste water management		44 758	20 431	24 577	3 408	26 490	24 577	1 912	8%	28 521
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>486 531</b>	<b>467 654</b>	<b>484 938</b>	<b>25 909</b>	<b>382 614</b>	<b>484 938</b>	<b>(102 324)</b>	<b>-21%</b>	<b>350 371</b>
<b>Surplus/ (Deficit) for the year</b>		<b>53 204</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>146 560</b>	<b>183 375</b>	<b>(36 815)</b>	<b>-20%</b>	<b>241 084</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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		5 490	6 800	6 800	(5)	63	6 800	(6 737)	-99.1%	800
Vote 2 - FINANCIAL SERVICES		280 182	281 434	281 434	2 337	237 632	281 434	(43 802)	-15.6%	303 495
Vote 3 - CORPORATE SERVICES		1 258	500	500	180	1 162	500	662	132.5%	911
Vote 4 - TECHNICAL SERVICES		248 555	360 929	364 429	19 139	290 317	364 429	(74 112)	-20.3%	281 685
Vote 5 - COMMUNITY SERVICES		4 249	10 966	15 151	-	-	15 151	(15 151)	-100.0%	4 564
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>539 735</b>	<b>660 629</b>	<b>668 313</b>	<b>21 652</b>	<b>529 174</b>	<b>668 313</b>	<b>(139 139)</b>	<b>-20.8%</b>	<b>591 455</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		32 719	37 831	39 574	3 104	34 349	39 574	(5 225)	-13.2%	35 077
Vote 2 - FINANCIAL SERVICES		82 190	66 297	69 345	3 171	34 580	69 345	(34 765)	-50.1%	33 031
Vote 3 - CORPORATE SERVICES		42 154	47 137	47 915	3 030	32 514	47 915	(15 401)	-32.1%	49 467
Vote 4 - TECHNICAL SERVICES		286 723	263 986	277 647	13 240	235 258	277 647	(42 389)	-15.3%	249 890
Vote 5 - COMMUNITY SERVICES		42 746	52 403	50 457	3 364	45 913	50 457	(4 544)	-9.0%	47 038
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>486 531</b>	<b>467 654</b>	<b>484 938</b>	<b>25 909</b>	<b>382 614</b>	<b>484 938</b>	<b>(102 324)</b>	<b>-21.1%</b>	<b>414 502</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>53 204</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>146 560</b>	<b>183 375</b>	<b>(36 815)</b>	<b>-20.1%</b>	<b>176 952</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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		24 734	50 271	50 271	2 109	21 341	50 271	(28 930)	-58%	64 766
Service charges - sanitation revenue		18 131	12 010	12 010	-	-	12 010	(12 010)	-100%	20 364
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		3 901	3 368	3 368	134	4 299	3 368	931	28%	4 299
Interest earned - outstanding debtors		5 808	2 704	2 704	-	-	2 704	(2 704)	-100%	2 075
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	112	112	-	-	112	(112)	-100%	112
Transfers recognised - operational		235 192	351 410	355 595	2 805	249 261	355 595	(106 333)	-30%	245 662
Other revenue		1 668	1 940	1 940	204	2 156	1 940	216	11%	2 061
Gains on disposal of PPE		(72)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>289 362</b>	<b>421 815</b>	<b>425 999</b>	<b>5 253</b>	<b>277 057</b>	<b>425 999</b>	<b>(148 943)</b>	<b>-35%</b>	<b>339 339</b>
<b>Expenditure By Type</b>										
Employee related costs		153 749	179 963	179 098	13 012	161 342	179 098	(17 755)	-10%	179 944
Remuneration of councillors		5 263	6 031	6 031	442	5 305	6 031	(725)	-12%	5 305
Debt impairment		74 777	19 583	19 583	-	-	19 583	(19 583)	-100%	17 733
Depreciation & asset impairment		44 240	47 867	47 867	-	422	47 867	(47 445)	-99%	45 642
Finance charges		4 462	2 294	2 294	-	422	2 294	(1 872)	-82%	1 922
Bulk purchases		3 004	10 480	4 080	-	776	4 080	(3 304)	-81%	876
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	26 316	19 216	-	10 745	19 216	(8 471)	-44%	15 886
Other expenditure		196 880	175 121	206 770	12 455	163 470	206 770	(43 300)	-21%	170 945
Loss on disposal of PPE		4 156	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>486 531</b>	<b>467 654</b>	<b>484 938</b>	<b>25 909</b>	<b>342 483</b>	<b>484 938</b>	<b>(142 455)</b>	<b>-29%</b>	<b>438 252</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		209 242	238 814	242 314	16 398	252 117	242 314	9 803	0	252 116
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>			<b>153 202</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>			<b>153 202</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>			<b>153 202</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>12 073</b>	<b>192 975</b>	<b>183 375</b>	<b>(4 257)</b>	<b>186 691</b>	<b>183 375</b>			<b>153 202</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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
	1	-	-	-	-	-	-	-	-	-
<b>Vote 1 - MANAGEMENT SERVICES</b>										
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>										
2.1 - Director: Financial Services		-	200	200	-	-	200	(200)	-100%	200
2.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
2.3 - Budget Office		-	-	-	-	-	-	-	-	-
2.4 - Supply Chain Management		-	200	200	-	-	200	(200)	-100%	200
2.5 - Sanitation Financial Services		-	-	-	-	-	-	-	-	-
2.6 - Water Financial Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - CORPORATE SERVICES</b>										
3.1 - Director: Corporate Services		-	2 475	2 375	-	263	2 375	(2 112)	-89%	2 375
3.2 - Corporate Services		-	-	-	-	-	-	-	-	-
3.3 - Human Resources		-	2 000	1 700	-	138	1 700	(1 562)	-92%	1 700
3.4 - Legal Services		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	475	475	-	30	475	(445)	-94%	475
3.6 - Property Services		-	-	200	-	95	200	(105)	-53%	200
3.7 - Skills & Development		-	-	-	-	-	-	-	-	-
<b>Vote 4 - TECHNICAL SERVICES</b>										
4.1 - Director: Technical Services		-	226 986	217 437	22 454	161 831	217 437	(55 605)	-26%	217 437
4.2 - Technical Services		-	-	-	-	-	-	-	-	-
4.3 - Technical Support/PMU		-	-	-	-	-	-	-	-	-
4.4 - Roads		-	-	-	-	-	-	-	-	-
4.5 - Sanitation		-	56 728	40 447	468	18 791	40 447	(21 657)	-54%	40 447
4.6 - Water		-	170 258	176 989	21 986	143 041	176 989	(33 949)	-19%	176 989
<b>Vote 5 - COMMUNITY SERVICES</b>										
5.1 - Director: Community Services		-	5 000	5 000	-	-	5 000	(5 000)	-100%	5 000
5.2 - Water Service Authority		-	-	-	-	-	-	-	-	-
5.3 - Municipal Health		-	-	-	-	-	-	-	-	-
5.4 - Disaster Management		-	5 000	5 000	-	-	5 000	(5 000)	-100%	5 000
5.5 - Working for Water/Wetlands		-	-	-	-	-	-	-	-	-
5.6 - Fire services		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		-	<b>234 661</b>	<b>225 012</b>	<b>22 454</b>	<b>162 094</b>	<b>225 012</b>	<b>(62 918)</b>	<b>(0)</b>	<b>225 012</b>
<b>Total Capital Expenditure</b>		-	<b>234 661</b>	<b>225 012</b>	<b>22 454</b>	<b>162 094</b>	<b>225 012</b>	<b>(62 918)</b>	<b>(0)</b>	<b>225 012</b>

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

DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		35 936	3 505	11 651	322	3 505
Call investment deposits		35 920	17 469	4 153	5 347	17 469
Consumer debtors		71 533	52 808	8 200	70 655	52 808
Other debtors		(145 448)	10 000	10 000	(13 557)	10 000
Current portion of long-term receivables		-	-	-	-	-
Inventory		3 891	3 568	4 144	3 178	3 568
<b>Total current assets</b>		<b>1 832</b>	<b>87 350</b>	<b>38 148</b>	<b>65 945</b>	<b>87 350</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		3 289	3 402	3 289	3 305	3 402
Investment property		2 575	2 894	2 894	2 534	2 894
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 359 066	1 469 379	1 472 450	1 481 030	1 469 379
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 907	3 346	3 346	1 525	3 346
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1 366 838</b>	<b>1 479 021</b>	<b>1 481 979</b>	<b>1 488 394</b>	<b>1 479 021</b>
<b>TOTAL ASSETS</b>		<b>1 368 670</b>	<b>1 566 371</b>	<b>1 520 127</b>	<b>1 554 340</b>	<b>1 566 371</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		2 144	-	-	-	-
Borrowing		6 840	1 350	1 392	9 185	1 350
Consumer deposits		-	1 250	1 042	-	1 250
Trade and other payables		35 623	4 153	24 050	73 652	4 153
Provisions		18 115	30 017	30 017	18 806	30 017
<b>Total current liabilities</b>		<b>62 722</b>	<b>36 770</b>	<b>56 501</b>	<b>101 642</b>	<b>36 770</b>
<b>Non current liabilities</b>						
Borrowing		5 295	42 723	42 723	5 173	42 723
Provisions		27 905	29 450	31 090	29 720	29 450
<b>Total non current liabilities</b>		<b>33 199</b>	<b>72 173</b>	<b>73 813</b>	<b>34 893</b>	<b>72 173</b>
<b>TOTAL LIABILITIES</b>		<b>95 921</b>	<b>108 943</b>	<b>130 314</b>	<b>136 535</b>	<b>108 943</b>
<b>NET ASSETS</b>	2	<b>1 272 749</b>	<b>1 457 428</b>	<b>1 389 813</b>	<b>1 417 804</b>	<b>1 457 428</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 272 749	1 457 428	1 389 813	1 417 804	1 457 428
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 272 749</b>	<b>1 457 428</b>	<b>1 389 813</b>	<b>1 417 804</b>	<b>1 457 428</b>

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

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

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges		47 817	81 939	29	1 906	8 036	40 970	(32 934)	-80%	81 939
Other revenue		-	-	-	-	-	-	-	-	-
Government - operating		311 264	254 204	244	14 134	507 387	110 324	397 063	360%	254 204
Government - capital		96 876	209 478	-	23 594	464 438	209 478	254 960	122%	209 478
Interest		4 535	2 394	3	13	291	2 394	(2 103)	-88%	2 394
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(345 992)	(348 588)	(361)	(19 647)	(833 540)	(348 588)	484 952	-139%	(348 588)
Finance charges		(764)	(4 121)	(8)	-	(701)	(4 121)	(3 420)	83%	(4 121)
Transfers and Grants		(12 286)	(89 730)	(56)	-	-	(89 730)	(89 730)	100%	(89 730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101 449</b>	<b>105 576</b>	<b>(149)</b>	<b>20 000</b>	<b>145 911</b>	<b>(79 274)</b>	<b>(225 185)</b>	<b>284%</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		-	231	-	15	1 017	-	1 017	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		219	120 664	-	-	-	116	(116)	-100%	231
<b>Payments</b>										
Capital assets		(95 112)	(120 664)	107	(22 454)	(161 717)	(120 664)	41 052	-34%	(120 664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94 743)</b>	<b>231</b>	<b>107</b>	<b>(22 439)</b>	<b>(160 699)</b>	<b>(120 549)</b>	<b>40 150</b>	<b>-33%</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	1 001	-	-	431	(1 001)	1 432	-143%	(1 001)
<b>Payments</b>										
Repayment of borrowing		(399)	(1 001)	-	-	(216)	(500)	(285)	57%	(1 001)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(229)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216</b>	<b>(1 501)</b>	<b>(1 717)</b>	<b>114%</b>	<b>(2 002)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6 478</b>	<b>105 807</b>	<b>(43)</b>	<b>(2 439)</b>	<b>(14 572)</b>	<b>(201 324)</b>			<b>(16 859)</b>
Cash/cash equivalents at beginning:		17 368	-	(17)		33 792	(17)			33 792
Cash/cash equivalents at month/year end:		23 846	105 807	(60)		19 220	(201 341)			16 933

## 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.

Debtors are not being managed by means of the SAMRAS system. The figures on the table below are not accurate as the debtor's list is also not being balanced to the General Ledger. The municipality is in the process of resolving this issue.

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

Description	NT Code	Budget Year 2015/16								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 985	10 526	8 088	7 557	8 198	8 672	61 847	72 582	188 456	158 855	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 920	3 644	3 094	3 060	3 243	3 262	20 279	35 973	76 477	65 817	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	(0)	(0)	(0)	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>14 905</b>	<b>14 173</b>	<b>11 183</b>	<b>10 617</b>	<b>11 440</b>	<b>11 934</b>	<b>82 126</b>	<b>108 555</b>	<b>264 933</b>	<b>224 672</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 218	2 153	1 689	1 622	1 671	1 567	14 186	22 599	47 705	41 645	-	-
Commercial	2300	966	1 008	531	483	507	458	2 277	3 333	9 563	7 058	-	-
Households	2400	11 642	10 935	8 895	8 442	9 198	9 847	65 298	81 787	206 043	174 571	-	-
Other	2500	80	76	69	70	65	62	366	836	1 622	1 397	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>14 905</b>	<b>14 173</b>	<b>11 183</b>	<b>10 617</b>	<b>11 440</b>	<b>11 934</b>	<b>82 126</b>	<b>108 555</b>	<b>264 933</b>	<b>224 672</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 as at 30 June 2016 with the total creditors of R36,619 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2015/16								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	21 313	6 425	7 314	5	197	141	1 200	23	36 619
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>21 313</b>	<b>6 425</b>	<b>7 314</b>	<b>5</b>	<b>197</b>	<b>141</b>	<b>1 200</b>	<b>23</b>	<b>36 619</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 3,305 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	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		1 395	16	1 411
<b>Municipality sub-total</b>					8		3 622	(317)	3 305
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				8		3 622	(317)	3 305

## 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

Grant Reconciliation JULY 2015 TO JUNE 2016							
No.	Name of Grant		Opening Balance	Receipts YTD	TOTAL YTD Transferred to I/S	Closing Balance-UNSPENT	% spent
1	DWAF	OPEX	(5 749.63)	-	-	(5 749.63)	#DIV/0!
2	Environmental Health Practitioner	OPEX	(2 023 389.68)	-	-	(2 023 389.68)	#DIV/0!
3	Finance Management Grant	OPEX	35.70	1 250 000.00	(1 244 789.80)	5 245.90	-100%
4	MIG	CAPEX	23 634 898.00	154 270 000.00	(178 212 163.77)	(307 265.77)	-116%
5	MSIG	OPEX	1 122.00	940 000.00	(940 200.33)	921.67	-100%
6	Rural Roads Asset Management	OPEX	29 463.00	2 080 000.00	(2 087 330.37)	22 132.63	-100%
7	Expanded Public Works Programs	OPEX	(437.42)	1 379 000.00	(1 408 561.22)	(29 998.64)	-102%
8	Public Works Special Programs	OPEX	(5 193 332.94)	27 093 576.96	(25 784 141.35)	(3 883 897.33)	-95%
9	Water Services Operating Subsidy	CAPEX	34 433.00	5 000 000.00	(4 001 441.98)	1 032 991.02	-80%
10	LGSETA	OPEX	(242 960.00)	1 181 568.69	(910 018.81)	28 589.88	-77%
11	MWIG	CAPEX	14 110.00	25 011 000.00	(25 274 649.82)	(249 539.82)	-101%
12	RBIG	CAPEX	(1 723 229.00)	2 331 510.59	(3 365 609.97)	(2 757 328.38)	-144%
13	Drought Relief	CAPEX	-	58 110 150.38	(58 006 889.65)	103 260.73	-100%
14	Department of Human Settlement	CAPEX	(5 134 499.00)	-	(350 990.66)	(5 485 489.66)	#DIV/0!
			<b>9 390 464.03</b>	<b>278 646 806.62</b>	<b>(301 586 787.72)</b>	<b>(13 549 517.07)</b>	

To date the municipality has spent R301,587 million of its total allocation for the year and this amount represents 108% of total expenditure. The over expenditure on grants is due to the R3,884 million that the DRPW owes to the municipalities. The municipality has fully spent its MIG allocation for the year which represents 116%.



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

### 9.1 Supporting Table C8

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

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 573	2 972	2 972	297	3 621	2 972	649	22%	3 621
Pension and UIF Contributions		441	453	453	40	471	453	18	4%	471
Medical Aid Contributions		108	111	111	11	124	111	13	12%	124
Motor Vehicle Allowance		864	1 341	1 341	71	822	1 341	(519)	-39%	822
Cellphone Allowance		222	580	580	17	212	580	(368)	-63%	212
Housing Allowances		12	518	518	1	12	518	(506)	-98%	12
Other benefits and allowances		43	57	57	4	43	57	(13)	-23%	43
<b>Sub Total - Councillors</b>		<b>5 263</b>	<b>6 031</b>	<b>6 031</b>	<b>442</b>	<b>5 305</b>	<b>6 031</b>	<b>(725)</b>	<b>-12%</b>	<b>5 305</b>
<b>% increase</b>	4		<b>14.6%</b>	<b>14.6%</b>						<b>0.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 702	6 307	6 307	419	5 047	6 307	(1 260)	-20%	6 334
Pension and UIF Contributions		199	213	213	19	216	213	3	1%	218
Medical Aid Contributions		107	121	121	7	82	121	(38)	-32%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 202	1 321	1 251	-	-	1 251	(1 251)	-100%	1 251
Motor Vehicle Allowance		600	664	664	40	474	664	(189)	-29%	580
Cellphone Allowance		83	91	91	8	91	91	(1)	-1%	105
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		141	161	161	9	106	161	(55)	-34%	152
Payments in lieu of leave		183	492	492	-	176	492	(316)	-64%	176
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 219</b>	<b>9 370</b>	<b>9 300</b>	<b>501</b>	<b>6 192</b>	<b>9 300</b>	<b>(3 108)</b>	<b>-33%</b>	<b>8 937</b>
<b>% increase</b>	4		<b>14.0%</b>	<b>13.2%</b>						<b>8.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		93 710	108 594	107 804	8 509	101 756	107 804	(6 048)	-6%	101 934
Pension and UIF Contributions		12 332	11 267	11 267	1 185	14 151	11 267	2 885	26%	14 184
Medical Aid Contributions		5 386	5 749	5 749	522	6 134	5 749	385	7%	6 196
Overtime		4 509	4 378	4 378	762	7 539	4 378	3 161	72%	7 566
Performance Bonus		8 683	17 595	17 525	117	8 385	17 525	(9 140)	-52%	18 086
Motor Vehicle Allowance		4 525	7 302	7 351	518	6 732	7 351	(620)	-8%	6 966
Cellphone Allowance		1 157	1 279	1 279	107	1 307	1 279	28	2%	1 309
Housing Allowances		730	783	783	77	992	783	209	27%	994
Other benefits and allowances		6 719	8 020	8 035	676	8 018	8 035	(17)	0%	8 042
Payments in lieu of leave		4 548	5 628	5 628	38	136	5 628	(5 492)	-98%	5 729
Long service awards		690	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2 542	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>145 530</b>	<b>170 593</b>	<b>169 798</b>	<b>12 511</b>	<b>155 150</b>	<b>169 798</b>	<b>(14 647)</b>	<b>-9%</b>	<b>171 007</b>
<b>% increase</b>	4		<b>17.2%</b>	<b>16.7%</b>						<b>17.5%</b>
<b>Total Parent Municipality</b>		<b>159 012</b>	<b>185 993</b>	<b>185 128</b>	<b>13 454</b>	<b>166 648</b>	<b>185 128</b>	<b>(18 480)</b>	<b>-10%</b>	<b>185 249</b>

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

### **10.1 Supporting Table C13**

Supporting Tables SC13 include the following:

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

These two tables total to Table C5.

DC14 Joe Gqabi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	124 871	123 216	9 323	99 828	123 216	23 388	19.0%	123 216
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	79 897	79 073	8 399	72 843	79 073	6 229	7.9%	79 073
Dams & Reservoirs		-	4 386	4 386	942	2 381	4 386	2 005	45.7%	4 386
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	75 511	74 687	7 457	70 463	74 687	4 224	5.7%	74 687
Infrastructure - Sanitation		-	44 974	44 144	924	26 985	44 144	17 159	38.9%	44 144
Reticulation		-	44 974	44 014	924	26 985	44 044	17 059	38.7%	44 044
Sewerage purification		-	-	130	-	-	100	100	100.0%	100
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>		-	109 315	101 320	13 131	62 236	101 320	39 085	38.6%	101 320
General vehicles		-	12 754	11 000	-	-	11 000	11 000	100.0%	11 000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	95 361	89 220	13 131	62 003	89 220	27 217	30.5%	89 220
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	1 200	900	-	138	900	762	84.7%	900
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	200	-	95	200	105	52.7%	200
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	-	234 186	224 537	22 454	162 064	224 537	62 473	27.8%	224 537
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

- 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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>		1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 198	9 582	13 486	695	7 423	13 486	6 063	45.0%	8 002
Infrastructure - Road transport		3 894	1 283	3 401	238	2 593	3 401	808	23.8%	2 620
Roads, Pavements & Bridges		3 894	1 283	3 401	238	2 593	3 401	808	23.8%	2 620
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8 305	8 299	10 085	458	4 830	10 085	5 254	52.1%	5 382
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		8 305	8 299	10 085	458	4 830	10 085	5 254	52.1%	5 382
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>		815	930	538	67	399	538	139	25.9%	379
General vehicles		64	280	45	9	20	45	25	55.5%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		92	50	93	45	52	93	41	44.5%	52
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		659	600	400	13	327	400	73	18.2%	328
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>		13 013	10 512	14 024	762	7 822	14 024	6 202	44.2%	8 381

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

### **11.1 Overview**

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

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

### **12.1 Other information**

None

## Section 13 – Municipal Manager’s quality certification

**QUALITY CERTIFICATE**

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

the monthly budget statement;

quarterly report on the implementation of the budget;

mid-year budget and performance assessment;

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

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

Municipal Manager of Joe Gqabi District Municipality (DC14)

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

Date: 14.07.2016\_\_\_\_\_