



*“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.*

---

## Monthly Budget Statement March 2016

---

**JOE GQABI  
DISTRICT  
MUNICIPALITY**

---

## Table of Contents

Glossary.....	3
PART 1 – IN-YEAR REPORT .....	5
Section 1 – Mayor’s Report.....	5
Section 2 - Resolutions .....	9
Section 3 – Executive Summary .....	10
Section 4 – In-year budget statement tables .....	14
PART 2 – IN-YEAR REPORT .....	21
Section 5 – Debtors' analysis .....	21
Section 6 – Creditors' analysis .....	22
Section 7 – Investment portfolio analysis .....	23
Section 8 – Allocation and grant receipts and expenditure.....	24
Section 9 – Expenditure on councillor and board members allowances and employee benefits.....	24
Section 10 – Capital programme performance.....	26
Section 11 – Material variances to the SDBIP.....	30
Section 12 – Other supporting documentation .....	30
Section 13 – Municipal Manager’s quality certification .....	31

## 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	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)	(72,989,225)	(416,294,038)	(484,175,000)
Public Contributions and Donations	0	0	0	0	0	0	0	0	0	0	-
Government Services	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)	(3,577,163)	(2,418,657)
Other income	(23,384)	(19,647)	(38,248)	(87,273)	(19,787)	(20,903)	(21,192)	(255,825)	(598,437)	(1,084,695)	(3,705,000)
Service Charges: Water & Sanitation	(1,367,383)	(895,180)	(1,227,081)	(1,565,708)	(1,606,162)	(1,555,281)	(1,634,700)	(2,625,752)	(2,587,416)	(15,074,663)	(67,992,000)
<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>(76,397,907)</b>	<b>(436,030,560)</b>	<b>(558,290,657)</b>

The municipality raised actual revenue of R436,031 million which represents 78% of the year to date budgeted operating revenue of R558,291 million as at 31 March 2016.

The actual revenue raised during March amounts to R76,397 million, the revenue has increased when compared to the R33,178 million generated in February due to receipt of the third tranche of the equitable share.

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 March amounts to R2,587 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	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	122,944,361	137,907,760
Remuneration of Councillors	423,426	419,350	419,341	419,336	419,345	419,339	419,326	599,006	441,733	3,980,201	4,352,961
Debt Impairment	0	0	0	0	0	0	0	0	0	0	19,119,835
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	33,179,870	161,814,311
Finance charges	0	0	258,528	0	0	0	0	0	163,737	422,265	432,794
Bulk Purchases	0	0	0	0	370,729	(308,938)	389,032	324,790		775,613	2,984,886
Contracted services	0	0	0	0	0	0	0	0	0	0	-
Grants and Subsidies paid	0	0	666,737	1,013,035	1,796,198	390,526	1,929,031	1,943,677	2,119,383	9,848,657	16,176,221
General expenses	6,386,874	3,863,691	18,908,950	23,842,244	18,974,726	5,486,060	18,500,835	7,111,726	9,159,146	112,234,251	131,730,706
<b>TOTAL</b>	<b>18,314,089</b>	<b>16,122,044</b>	<b>45,431,839</b>	<b>41,662,939</b>	<b>46,023,670</b>	<b>21,889,577</b>	<b>38,519,665</b>	<b>26,986,375</b>	<b>28,435,039</b>	<b>283,385,238</b>	<b>474,519,474</b>

The municipality incurred operating expenditure amounting to R283,385 million, which represents 59% of the year to date budget of R474,519 million as at 31 March 2016.

The actual expenditure incurred during the month is R28,435 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 amounts to R3,686 million for the month of March. Monthly provisions will be made 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 R122,944 million, which represents 89% of the year-to-date budget amount, R137,908 million.

- **Remuneration of councilors**

The actual Remuneration of councilors spent for the year to date amounts to R3,980 million. The year-to-date budget amounts to R4,353 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 R9,849 million, Which represents 61% of the year to date budget amount of R16,176 million.

- **General Expenses**

The municipality has reported an expenditure of R9,159 million for the month of March 2016. The year to date budget amounts to R131,731 million and the actual year to date expenditure to R112,234 million. This amount includes R831,083 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	YTD Actual
<b>Capital Expenditure by GFS</b>										
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	23,000	12,800	11,750	31,772	59,385	9,555	15,626	-	163,889
Planning & Development	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
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	15,742,494
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	91,409,197
<b>TOTAL</b>	2,911,728	1,477,136	2,672,551	36,724,923	15,740,584	15,576,035	5,909,291	9,913,873	16,389,399	107,315,580

**Capital Expenditure by Vote**

The capital expenditure recognised for the month of March is R16,839 million, being actual money spent on provision of service delivery in water and sanitation. The year to date actual expenditure amounts to R107,316 million which represents 64% of the year to date budget, R166,692 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 March 2016 in-year report is:**

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for March 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 April 2016.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 Introduction

This Budget statement report for March 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 R3,577 million and the year to date budget, to R2,419 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 31 March 2016.

The current accumulated surplus of the municipality as at 31 March 2016 is R1,356 billion.

#### 3.2.2.1 Current Assets

- **Cash**

The cash balance of R5,556 includes cash floats of R16,300 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 31 March 2016 is R3,184 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 non-current assets is R1,047 billion and the year to date budget is R1,292 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 31 March 2016 is R166,542 million and this amount includes creditors, provisions, and unspent conditional grants.

The total actual amount of creditors as at 31 March 2016 amounts to R10,479 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 of the month indicates that the municipality's operations during the month resulted in a cash outflow of R10,470 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 - M09 March

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	2,587	15,075	67,992	(52,917)	-78%	79,418
Investment revenue	3,901	3,368	3,368	223	3,577	2,419	1,159	48%	5,009
Transfers recognised - operational	235,192	351,410	355,595	58,576	241,459	307,652	(66,193)	-22%	285,606
Other own revenue	7,404	4,756	4,756	598	1,085	3,705	(2,620)	-71%	3,952
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>289,362</b>	<b>421,815</b>	<b>425,999</b>	<b>61,984</b>	<b>261,196</b>	<b>381,768</b>	<b>(120,572)</b>	<b>-32%</b>	<b>374,984</b>
Employee costs	153,749	179,963	179,348	12,864	122,944	137,908	(14,963)	-11%	179,061
Remuneration of Councillors	5,263	6,031	6,031	442	3,980	4,353	(373)	-9%	5,612
Depreciation & asset impairment	44,240	47,867	47,867	3,687	33,180	161,814	(128,634)	-79%	45,001
Finance charges	4,462	2,294	2,294	164	422	433	(11)	-2%	2,071
Materials and bulk purchases	3,004	10,480	4,080	–	776	2,985	(2,209)	-74%	1,134
Transfers and grants	–	26,316	20,216	2,119	9,849	16,176	(6,328)	-39%	15,047
Other expenditure	275,813	194,704	224,103	9,159	112,234	150,851	(38,616)	-26%	474,586
<b>Total Expenditure</b>	<b>486,531</b>	<b>467,654</b>	<b>483,938</b>	<b>28,435</b>	<b>283,385</b>	<b>474,519</b>	<b>(191,134)</b>	<b>-40%</b>	<b>722,512</b>
<b>Surplus/(Deficit)</b>	<b>(197,169)</b>	<b>(45,839)</b>	<b>(57,939)</b>	<b>33,549</b>	<b>(22,189)</b>	<b>(92,752)</b>	<b>70,562</b>	<b>-76%</b>	<b>(347,528)</b>
Transfers recognised - capital	209,242	238,814	242,314	14,413	174,835	176,523	(1,688)	-1%	235,580
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>	<b>68,874</b>	<b>82%</b>	<b>(111,948)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>	<b>68,874</b>	<b>82%</b>	<b>(111,948)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>234,661</b>	<b>225,012</b>	<b>16,389</b>	<b>107,316</b>	<b>166,692</b>	<b>(59,376)</b>	<b>-36%</b>	<b>225,012</b>
Capital transfers recognised	–	105,100	108,609	10,504	67,191	77,869	(10,679)	-14%	108,609
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	22,500	22,500	–	2,235	22,500	(20,265)	-90%	22,500
Internally generated funds	–	<b>107,061</b>	<b>93,903</b>	<b>5,885</b>	<b>37,890</b>	<b>66,322</b>	<b>(28,432)</b>	<b>-43%</b>	<b>93,903</b>
<b>Total sources of capital funds</b>	<b>–</b>	<b>234,661</b>	<b>225,012</b>	<b>16,389</b>	<b>107,316</b>	<b>166,692</b>	<b>(59,376)</b>	<b>-36%</b>	<b>225,012</b>
<b>Financial position</b>									
Total current assets	112,999	87,350	38,148		175,998				87,350
Total non current assets	1,288,280	1,479,021	1,481,979		1,407,330				1,479,021
Total current liabilities	159,975	36,770	56,501		195,167				36,770
Total non current liabilities	35,866	72,173	73,813		31,827				72,173
<b>Community wealth/Equity</b>	<b>1,205,438</b>	<b>1,457,428</b>	<b>1,389,813</b>		<b>1,356,334</b>				<b>1,457,428</b>
<b>Cash flows</b>									
Net cash from (used) operating	101,449	105,576	(149)	(4,578)	73,419	255,528	192,109	72%	105,576
Net cash from (used) investing	(94,743)	231	107	(5,892)	(79,618)	(70,272)	9,346	-13%	(120,433)
Net cash from (used) financing	(229)	–	–	–	–	(1,084)	(1,084)	100%	(2,002)
<b>Cash/cash equivalents at the month/year end</b>	<b>23,846</b>	<b>105,807</b>	<b>(60)</b>	<b>–</b>	<b>27,593</b>	<b>194,155</b>	<b>166,562</b>	<b>86%</b>	<b>16,933</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	16,907	10,787	7,072	25,441	8,429	95,056	–	–	163,694
<b>Creditors Age Analysis</b>									
Total Creditors	4,745	1,241	1,504	1,065	248	15	1,218	443	10,479

#### 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) - M09 March

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>Governance and administration</i>		202,935	226,453	226,453	53,369	215,058	222,493	(7,435)	-3%	221,843
Executive and council		5,490	6,800	6,800	12	16	5,300	(5,284)	-100%	2,300
Budget and treasury office		196,187	219,153	219,153	53,366	214,728	216,869	(2,141)	-1%	219,441
Corporate services		1,258	500	500	1	314	324	(10)	-3%	102
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		204,229	222,695	226,880	13,933	155,173	162,232	(7,059)	-4%	236,395
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		199,980	211,729	211,729	13,933	155,173	152,923	2,250	1%	229,184
Environmental protection		4,249	10,966	15,151	-	-	9,309	(9,309)	-100%	7,211
<i>Trading services</i>		132,570	211,481	214,981	9,096	65,799	173,565	(107,766)	-62%	152,326
Electricity		-	-	-	-	-	-	-	-	-
Water		110,290	199,471	199,471	8,084	63,515	156,842	(93,327)	-60%	131,006
Waste water management		22,280	12,010	15,510	1,012	2,284	16,723	(14,439)	-86%	21,321
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</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>76,398</b>	<b>436,031</b>	<b>558,291</b>	<b>(122,260)</b>	<b>-22%</b>	<b>610,564</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		157,063	151,265	155,814	8,099	77,158	109,445	(32,287)	-30%	163,799
Executive and council		32,719	37,831	39,558	3,174	25,463	18,680	6,773	36%	35,310
Budget and treasury office		82,190	66,297	68,345	1,982	27,914	54,236	(26,322)	-49%	73,394
Corporate services		42,154	47,137	47,912	2,943	23,782	36,519	(12,737)	-35%	55,094
<i>Community and public safety</i>		13,851	14,087	14,562	1,480	11,627	10,941	687	6%	19,321
Community and social services		2,911	2,208	2,228	227	2,135	1,701	434	26%	2,865
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10,940	11,879	12,333	1,253	9,493	9,240	253	3%	16,456
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		141,862	149,646	165,356	7,666	98,358	126,628	(28,270)	-22%	52,762
Planning and development		-	-	-	-	0	-	0	#DIV/0!	0
Road transport		125,639	126,614	139,295	5,339	84,617	95,544	(10,927)	-11%	32,272
Environmental protection		16,223	23,032	26,061	2,327	13,741	31,084	(17,343)	-56%	20,490
<i>Trading services</i>		173,755	152,656	148,206	11,190	96,241	227,505	(131,264)	-58%	380,066
Electricity		-	-	-	-	-	-	-	-	-
Water		128,997	132,225	125,384	9,621	79,665	156,912	(77,247)	-49%	366,207
Waste water management		44,758	20,431	22,822	1,569	16,576	70,593	(54,017)	-77%	23,859
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>486,531</b>	<b>467,654</b>	<b>483,938</b>	<b>28,435</b>	<b>283,385</b>	<b>474,519</b>	<b>(191,134)</b>	<b>-40%</b>	<b>615,948</b>
<b>Surplus/ (Deficit) for the year</b>		<b>53,204</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>	<b>68,874</b>	<b>82%</b>	<b>(5,384)</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) - M09 March

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	12	16	5,300	(5,284)	-99.7%	2,300
Vote 2 - FINANCIAL SERVICES		280,182	281,434	281,434	55,943	229,803	284,861	(55,058)	-19.3%	298,858
Vote 3 - CORPORATE SERVICES		1,258	500	500	1	314	324	(10)	-3.0%	102
Vote 4 - TECHNICAL SERVICES		248,555	360,929	364,429	20,441	205,897	258,496	(52,599)	-20.3%	302,083
Vote 5 - COMMUNITY SERVICES		4,249	10,966	15,151	-	-	9,309	(9,309)	-100.0%	7,211
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>76,398</b>	<b>436,031</b>	<b>558,291</b>	<b>(122,260)</b>	<b>-21.9%</b>	<b>610,564</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		32,719	37,831	39,558	3,174	25,463	18,690	6,773	36.2%	35,310
Vote 2 - FINANCIAL SERVICES		82,190	66,297	68,345	1,982	27,914	54,236	(26,322)	-48.5%	49,212
Vote 3 - CORPORATE SERVICES		42,154	47,137	47,912	2,943	23,782	36,519	(12,737)	-34.9%	55,094
Vote 4 - TECHNICAL SERVICES		286,723	263,986	277,667	15,810	172,003	315,424	(143,420)	-45.5%	508,680
Vote 5 - COMMUNITY SERVICES		42,746	52,403	50,457	4,526	34,224	49,651	(15,427)	-31.1%	50,033
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>483,938</b>	<b>28,435</b>	<b>283,385</b>	<b>474,519</b>	<b>(191,134)</b>	<b>-40.3%</b>	<b>698,330</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>53,204</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>	<b>68,874</b>	<b>82.2%</b>	<b>(87,766)</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) - M09 March

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	2,587	15,075	53,894	(38,819)	-72%	61,142
Service charges - sanitation revenue		18,131	12,010	12,010	-	-	14,088	(14,088)	-100%	18,275
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		3,901	3,368	3,368	223	3,577	2,419	1,159	48%	5,009
Interest earned - outstanding debtors		5,808	2,704	2,704	-	-	2,547	(2,547)	-100%	2,232
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	112	112	-	-	-	-	-	112
Transfers recognised - operational		235,192	351,410	355,595	58,576	241,459	307,652	(66,193)	-22%	286,606
Other revenue		1,668	1,940	1,940	598	1,085	1,158	(74)	-6%	1,607
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>61,984</b>	<b>261,196</b>	<b>381,768</b>	<b>(120,572)</b>	<b>-32%</b>	<b>374,984</b>
<b>Expenditure By Type</b>										
Employee related costs		153,749	179,963	179,348	12,864	122,944	137,908	(14,963)	-11%	179,061
Remuneration of councillors		5,263	6,031	6,031	442	3,980	4,363	(373)	-9%	5,612
Debt impairment		74,777	19,583	19,583	-	-	19,120	(19,120)	-100%	18,195
Depreciation & asset impairment		44,240	47,867	47,867	3,687	33,180	161,814	(128,634)	-79%	45,001
Finance charges		4,462	2,294	2,294	164	422	433	(11)	-2%	2,071
Bulk purchases		3,004	10,480	4,080	-	776	2,985	(2,209)	-74%	1,134
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	26,316	20,216	2,119	9,849	16,176	(6,328)	-39%	15,047
Other expenditure		196,880	175,121	204,520	9,159	112,234	131,731	(19,496)	-15%	456,391
Loss on disposal of PPE		4,156	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>486,531</b>	<b>467,654</b>	<b>483,938</b>	<b>28,435</b>	<b>283,385</b>	<b>474,519</b>	<b>(191,134)</b>	<b>-40%</b>	<b>722,512</b>
<b>Surplus/(Deficit)</b>										
		(197,169)	(45,839)	(57,939)	33,549	(22,189)	(92,752)	70,562	(0)	(347,528)
Transfers recognised - capital		209,242	238,814	242,314	14,413	174,835	176,523	(1,688)	(0)	236,580
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>			<b>(111,948)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>			<b>(111,948)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>			<b>(111,948)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>12,073</b>	<b>192,975</b>	<b>184,375</b>	<b>47,963</b>	<b>152,645</b>	<b>83,771</b>			<b>(111,948)</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- M09 March

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>		-	200	200	-	-	150	(150)	-100%	200
2.1 - Director: Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
2.3 - Budget Office		-	-	-	-	-	-	-	-	-
2.4 - Supply Chain Management		-	200	200	-	-	150	(150)	-100%	200
2.5 - Sanitation Financial Services		-	-	-	-	-	-	-	-	-
2.6 - Water Financial Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - CORPORATE SERVICES</b>		-	2,475	2,375	-	164	2,256	(2,093)	-93%	2,375
3.1 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - Corporate Services		-	2,000	1,700	-	94	1,700	(1,606)	-94%	1,700
3.3 - Human Resources		-	-	-	-	-	-	-	-	-
3.4 - Legal Services		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	475	475	-	-	366	(366)	-100%	475
3.6 - Property Services		-	-	200	-	70	200	(130)	-66%	200
3.7 - Skills & Development		-	-	-	-	-	-	-	-	-
<b>Vote 4 - TECHNICAL SERVICES</b>		-	226,986	217,437	16,389	107,152	159,285	(52,134)	-33%	217,437
4.1 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.2 - Technical Services		-	-	-	-	-	-	-	-	-
4.3 - Technical Support/PMU		-	-	-	-	-	-	-	-	-
4.4 - Roads		-	-	-	-	-	-	-	-	-
4.5 - Sanitation		-	56,728	40,447	1,095	15,742	31,836	(16,093)	-51%	40,447
4.6 - Water		-	170,258	176,989	15,294	91,409	127,450	(36,041)	-28%	176,989
<b>Vote 5 - COMMUNITY SERVICES</b>		-	5,000	5,000	-	-	5,000	(5,000)	-100%	5,000
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
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>		-	234,661	225,012	16,389	107,316	166,692	(59,376)	(0)	225,012
<b>Total Capital Expenditure</b>		-	234,661	225,012	16,389	107,316	166,692	(59,376)	(0)	225,012

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

DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M09 March

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		38,102	3,505	11,651	5,546	3,505
Call investment deposits		35,091	17,469	4,153	85,740	17,469
Consumer debtors		43,602	52,808	8,200	66,400	52,808
Other debtors		(6,814)	10,000	10,000	15,127	10,000
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,018	3,568	4,144	3,184	3,568
<b>Total current assets</b>		<b>112,999</b>	<b>87,350</b>	<b>38,148</b>	<b>175,998</b>	<b>87,350</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		3,195	3,402	3,289	3,305	3,402
Investment property		2,621	2,894	2,894	2,541	2,894
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,280,256	1,469,379	1,472,450	1,400,209	1,469,379
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		2,208	3,346	3,346	1,274	3,346
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1,288,280</b>	<b>1,479,021</b>	<b>1,481,979</b>	<b>1,407,330</b>	<b>1,479,021</b>
<b>TOTAL ASSETS</b>		<b>1,401,279</b>	<b>1,566,371</b>	<b>1,520,127</b>	<b>1,583,327</b>	<b>1,566,371</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		(878)	1,350	1,392	1,032	1,350
Consumer deposits		-	1,250	1,042	-	1,250
Trade and other payables		143,960	4,153	24,050	166,542	4,153
Provisions		16,893	30,017	30,017	27,594	30,017
<b>Total current liabilities</b>		<b>159,975</b>	<b>36,770</b>	<b>56,501</b>	<b>195,167</b>	<b>36,770</b>
<b>Non current liabilities</b>						
Borrowing		5,740	42,723	42,723	5,412	42,723
Provisions		30,126	29,450	31,090	26,414	29,450
<b>Total non current liabilities</b>		<b>35,866</b>	<b>72,173</b>	<b>73,813</b>	<b>31,827</b>	<b>72,173</b>
<b>TOTAL LIABILITIES</b>		<b>195,841</b>	<b>108,943</b>	<b>130,314</b>	<b>226,994</b>	<b>108,943</b>
<b>NET ASSETS</b>	2	<b>1,205,438</b>	<b>1,457,428</b>	<b>1,389,813</b>	<b>1,356,334</b>	<b>1,457,428</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,205,438	1,457,428	1,389,813	1,356,334	1,457,428
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,205,438</b>	<b>1,457,428</b>	<b>1,389,813</b>	<b>1,356,334</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 - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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	22,611	363,507	363,507	—		254,204
Government - capital		96,876	209,478	—	12,908	230,148	122,196	167,953	137%	209,478
Interest		4,535	2,394	3	—	147	1,396	(1,250)	-89%	2,394
Dividends		—	—	—	—	—	—	—		—
<b>Payments</b>										
Suppliers and employees		(345,992)	(348,588)	(361)	(42,003)	(588,069)	(208,137)	379,932	-183%	(348,588)
Finance charges		(764)	(4,121)	(8)	—	(350)	(2,060)	(1,710)	83%	(4,121)
Transfers and Grants		(12,266)	(89,730)	(56)	—	—	(52,343)	(52,343)	100%	(89,730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101,449</b>	<b>105,576</b>	<b>(149)</b>	<b>(4,578)</b>	<b>73,419</b>	<b>265,528</b>	<b>192,109</b>	<b>72%</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	—	14	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	(5,906)	(80,635)	(70,388)	10,247	-15%	(120,664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94,743)</b>	<b>231</b>	<b>107</b>	<b>(5,892)</b>	<b>(79,618)</b>	<b>(70,272)</b>	<b>9,346</b>	<b>-13%</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	—	—	216	(584)	800	-137%	(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>—</b>	<b>(1,084)</b>	<b>(1,084)</b>	<b>100%</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>(10,470)</b>	<b>(6,199)</b>	<b>194,172</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)		27,593	194,155			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 - MD9 March

Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	6,477	8,940	5,442	6,897	6,879	62,538	–	–	97,173	76,314	–	–	
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	2,026	1,847	1,630	1,621	1,551	32,518	–	–	41,193	36,690	–	–	
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	8,404	–	–	16,923	–	–	–	–	25,327	16,923	–	–	
<b>Total By Income Source</b>	<b>2000</b>	<b>16,907</b>	<b>10,787</b>	<b>7,072</b>	<b>25,441</b>	<b>8,429</b>	<b>95,066</b>	<b>–</b>	<b>–</b>	<b>163,694</b>	<b>128,927</b>	<b>–</b>	<b>–</b>	
<b>2014/15 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–	
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–	
Households	2400	8,503	10,787	7,072	8,518	8,429	95,066	–	–	138,367	112,004	–	–	
Other	2500	8,404	–	–	16,923	–	–	–	–	25,327	16,923	–	–	
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,907</b>	<b>10,787</b>	<b>7,072</b>	<b>25,441</b>	<b>8,429</b>	<b>95,066</b>	<b>–</b>	<b>–</b>	<b>163,694</b>	<b>128,927</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 31 March 2016 with the total creditors of R10,479 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - MD9 March

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	4,745	1,241	1,504	1,065	248	15	1,218	443	10,479
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,745</b>	<b>1,241</b>	<b>1,504</b>	<b>1,065</b>	<b>248</b>	<b>15</b>	<b>1,218</b>	<b>443</b>	<b>10,479</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 - MD9 March

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		1,385	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							
Name of Grant		Opening Balance	Receipts YTD	Tranfered to I/S March	TOTAL YTD Transferred to I/S	Closing Balance- UNSPENT	% spent
DWAF	OPEX	(5,749.63)	-	-	-	(5,749.63)	#DIV/0!
Environmental Health Practitioner	OPEX	(2,023,389.68)	-	-	-	(2,023,389.68)	#DIV/0!
Finance Management Grant	OPEX	35.70	1,250,000.00	(133,805.22)	(626,788.73)	623,246.97	-50%
MIG	CAPEX	23,634,898.00	154,270,000.00	(7,904,637.27)	(132,896,843.95)	45,008,054.05	-86%
MSIG	OPEX	1,122.00	940,000.00	(12,073.43)	(211,852.54)	729,269.46	-23%
Rural Roads Asset Management	OPEX	29,463.00	2,080,000.00	(566,278.02)	(1,419,574.63)	689,888.37	-68%
Expanded Public Works Programs	OPEX	(437.42)	1,379,000.00	(124,657.46)	(1,031,667.58)	346,895.00	-75%
Public Works Special Programs	OPEX	(5,193,332.94)	20,632,938.72	(2,204,995.59)	(19,825,207.18)	(4,385,601.40)	-96%
Water Services Operating Subsidy	CAPEX	34,433.00	5,000,000.00	-	(1,640,365.34)	3,394,067.66	-33%
LGSETA	OPEX	(242,960.00)	623,300.51	(175,682.64)	(572,650.98)	(192,310.47)	-92%
MWIG	CAPEX	14,110.00	25,011,000.00	(7,337,400.41)	(16,083,772.34)	8,941,337.66	-64%
RBIG	CAPEX	(1,723,229.00)	2,331,510.59	(1,012,430.83)	(2,345,184.37)	(1,736,902.78)	-101%
Drought Relief	CAPEX	-	30,598,517.76	(5,496,338.89)	(30,598,517.76)	-	-100%
Department of Human Settlement	CAPEX	(5,134,499.00)	-	-	(308,688.68)	(5,443,187.68)	#DIV/0!
		<b>9,390,464.03</b>	<b>244,116,267.58</b>	<b>(24,968,299.76)</b>	<b>(207,561,114.08)</b>	<b>45,945,617.53</b>	

To date the municipality has spent R207,561 million of its total allocation for the year and this amount represents 85% of total expenditure. The municipality spent 86% of its MIG allocation.

There has been slow expenditure on the highlighted conditional grants reported for the month of March 2016, the projects are in progress and the municipality is putting more effort in accelerating expenditure on the highlighted projects.



## 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 - M09 March

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	2,729	2,070	660	32%	3,921
Pension and UIF Contributions		441	453	453	40	350	341	8	2%	464
Medical Aid Contributions		108	111	111	11	89	84	5	7%	118
Motor Vehicle Allowance		864	1,341	1,341	71	610	991	(381)	-38%	827
Cellphone Allowance		222	580	580	17	160	439	(279)	-64%	223
Housing Allowances		12	518	518	1	9	388	(379)	-98%	12
Other benefits and allowances		43	57	57	4	33	40	(7)	-18%	47
<b>Sub Total - Councillors</b>		<b>5,263</b>	<b>6,031</b>	<b>6,031</b>	<b>442</b>	<b>3,980</b>	<b>4,353</b>	<b>(373)</b>	<b>-9%</b>	<b>5,612</b>
%increase	4		14.6%	14.6%						6.6%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,702	6,307	6,307	420	3,789	4,786	(997)	-21%	6,279
Pension and UIF Contributions		199	213	213	19	160	160	0	0%	215
Medical Aid Contributions		107	121	121	7	60	91	(31)	-34%	119
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,202	1,321	1,301	-	-	860	(860)	-100%	1,301
Motor Vehicle Allowance		600	664	664	40	356	498	(142)	-29%	580
Cellphone Allowance		83	91	91	8	68	69	(1)	-2%	105
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		141	161	161	9	80	124	(44)	-36%	149
Payments in lieu of leave		183	492	492	-	176	415	(238)	-58%	254
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,219</b>	<b>9,370</b>	<b>9,350</b>	<b>501</b>	<b>4,689</b>	<b>7,003</b>	<b>(2,314)</b>	<b>-33%</b>	<b>9,000</b>
%increase	4		14.0%	13.8%						9.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		93,710	108,594	108,004	8,453	76,531	79,894	(3,363)	-4%	98,984
Pension and UIF Contributions		12,332	11,267	11,267	1,189	10,605	8,616	1,989	23%	13,934
Medical Aid Contributions		5,386	5,749	5,749	538	4,585	4,360	225	5%	6,108
Overtime		4,509	4,378	4,378	607	5,386	2,679	2,706	101%	9,014
Performance Bonus		8,683	17,595	17,525	164	8,166	16,454	(8,288)	-50%	18,123
Motor Vehicle Allowance		4,525	7,302	7,351	574	5,092	5,478	(386)	-7%	7,067
Cellphone Allowance		1,157	1,279	1,279	112	985	978	6	1%	1,303
Housing Allowances		730	783	783	83	755	592	163	28%	1,045
Other benefits and allowances		6,719	8,020	8,035	645	6,053	5,793	261	4%	8,793
Payments in lieu of leave		4,548	5,628	5,628	(2)	98	6,060	(5,962)	-98%	5,691
Long service awards		680	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2,542	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>145,530</b>	<b>170,593</b>	<b>169,998</b>	<b>12,363</b>	<b>118,256</b>	<b>130,905</b>	<b>(12,649)</b>	<b>-10%</b>	<b>170,061</b>
%increase	4		17.2%	16.8%						16.9%
<b>Total Parent Municipality</b>		<b>159,012</b>	<b>185,993</b>	<b>185,378</b>	<b>13,306</b>	<b>126,925</b>	<b>142,261</b>	<b>(15,336)</b>	<b>-11%</b>	<b>184,673</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 - M09 March

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>			124,871	123,216	6,501	72,114	80,504	8,390	10.4%	123,216
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water			79,897	79,073	4,564	51,665	52,209	563	1.1%	79,073
Dams & Reservoirs			4,386	4,386	1,439	1,439	3,289	1,851	56.3%	4,386
Water purification										
Reticulation			75,511	74,687	3,115	50,216	48,919	(1,297)	-2.7%	74,687
Infrastructure - Sanitation			44,974	44,144	1,948	20,469	28,295	7,836	27.7%	44,144
Reticulation			44,974	44,014	1,948	20,469	28,195	7,736	27.4%	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	9,888	35,202	85,832	50,630	59.0%	101,320
General vehicles			12,754	11,000			11,000	11,000	100.0%	11,000
Specialised vehicles										
Plant & equipment			95,361	89,220	9,888	35,038	73,782	38,744	52.5%	89,220
Computers - hardware/equipment										
Furniture and other office equipment			1,200	900		94	850	756	88.9%	900
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings				200		70	200	130	65.0%	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	16,389	107,316	166,335	59,020	35.9%	224,537

- 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 - M09 March

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12,198	9,582	16,389	825	5,325	12,956	7,631	58.9%	244,283
Infrastructure - Road transport		3,894	1,283	3,663	144	1,875	2,199	325	14.8%	3,489
Roads, Pavements & Bridges		3,894	1,283	3,663	144	1,875	2,199	325	14.8%	3,489
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,305	8,299	12,726	681	3,450	10,757	7,307	67.9%	240,794
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		8,305	8,299	12,726	681	3,450	10,757	7,307	67.9%	240,794
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	595	6	264	407	143	35.1%	384
General vehicles		64	280	100	-	11	38	27	71.7%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		92	50	95	-	7	57	50	88.3%	26
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		669	600	400	6	247	313	66	21.0%	358
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>13,013</b>	<b>10,512</b>	<b>16,984</b>	<b>831</b>	<b>5,589</b>	<b>13,363</b>	<b>7,774</b>	<b>58.2%</b>	<b>244,667</b>

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

### **11.1 Overview**

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

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

### **12.1 Other information**

None

## Section 13 – Municipal Manager’s quality certification

### QUALITY CERTIFICATE

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

the monthly budget statement;

quarterly report on the implementation of the budget;

mid-year budget and performance assessment;

For the month ended in March 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: 14.04.2016 \_\_\_\_\_