



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

## Monthly Budget Statement – May 2017

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	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)	(33,505,539)	(25,037,553)	(482,174,531)	(544,977,000)
Public Contributions and Donations	0	0	0	0	0	0	0	0	0	0	0	0	-
Government Services	0	0	0	0	0	0	0	0	0	0	0	0	-
Interest earned - external investments	(242,444)	0	(1,479,126)	(404,930)	(244,243)	(318,754)	(318,516)	(346,321)	(222,829)	(328,106)	(258,963)	(4,164,232)	(2,914,924)
Other income	(23,384)	(19,647)	(38,248)	(87,273)	(19,787)	(20,903)	(21,192)	(255,825)	(598,437)	(632,433)	(235,023)	(1,952,151)	(4,219,000)
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)	(19,231,551)	(64,184,000)
<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>(507,522,525)</b>	<b>(616,294,924)</b>

The municipality raised actual revenue of R507,522 million which represents 82% of the year to date budgeted operating revenue of R616,295 million as at 31 May 2016.

The actual revenue raised during May 2016 amounts to R27,302 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 May 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	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	148,330,093	162,193,073
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	4,863,619	5,549,221
Debt Impairment	0	0	0	0	0	0	0	0	0	0	0	0	19,428,167
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	40,553,174	196,402,037
Finance charges	0	0	258,528	0	0	0	0	0	163,737	0	0	422,265	1,772,434
Bulk Purchases	0	0	0	0	370,729	(308,938)	389,032	324,790	0	0	0	775,613	3,680,281
Contracted services	0	0	0	0	0	0	0	0	0	0	0	0	-
Grants and Subsidies paid	0	0	666,737	1,013,095	1,796,198	390,526	1,929,031	1,943,677	2,119,393	2,560,989	(1,654,833)	10,744,812	18,964,913
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	8,936,832	26,003,478	12,881,677	150,897,033	177,333,331
<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>28,212,726</b>	<b>45,273,443</b>	<b>28,150,303</b>	<b>356,586,670</b>	<b>585,323,457</b>

The municipality incurred operating expenditure amounting to R356,587 million, which represents 61% of the year to date budget of R585,323 million as at 31 May 2016.

The actual expenditure incurred during the month is R28,150 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 May is R3,686 million. Monthly provisions on depreciation is done 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 R148,330 million, which represents 91% of the year-to-date budget amount, R162,193 million.

- **Remuneration of councilors**

The actual remuneration of councilors spent for the year to date amounts to R4,864 million. The year-to-date budget amounts to R5,549 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 R10,749 million, Which represents 57% of the year to date budget amount of R18,965 million.

- **General Expenses**

The municipality has reported an actual year to date expenditure of R150,897 million and the year to date budget amounts to R177,333 million and the actual expenditure for the month of May amounts to R12,882 million, this amount includes R618,374 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	YTD Actual	YTD Budget
<b>Capital Expenditure by GFS</b>													
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	183,326
Corporate Services	-	23,000	12,800	11,750	31,772	59,385	9,555	15,626	-	48,055	50,828	282,771	2,335,600
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	1,288,465	91,010	1,165,074	1,480,804	1,095,090	1,978,062	601,986	18,322,542	37,576,732
Water	2,265,897	266,786	2,669,751	27,924,322	14,420,327	15,425,700	4,734,661	8,417,442	15,294,309	16,462,015	13,182,953	121,054,165	143,809,336
<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>139,639,477</b>	<b>188,905,054</b>

**Capital Expenditure by Vote**

The capital expenditure recognised for the month of May is R13,835 million, being actual money spent on provision of service delivery in water and sanitation. The year to date actual expenditure amounts to R139,639 million which represents 74% of the year to date budget, R188,905 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 April 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 June 2016.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 Introduction

This Budget statement report for May 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 R4,164 million and the year to date budget amount to R2,915 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 May 2016.

The current accumulated surplus of the municipality as at 31 May 2016 is R1,354 billion.

#### 3.2.2.1 Current Assets

- **Cash**

The cash balance of R2,379 million 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 31 May 2016 is R3,284 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 R1,432 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 31 May 2016 is R122,022 million and this amount includes creditors, provisions, and unspent conditional grants.

The total actual amount of creditors as at 31 May 2016 amounts to R15,916 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 cash outflow of R2,865 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 - M11 May

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	1,770	19,232	64,184	(44,952)	-70%	83,226
Investment revenue	3,901	3,368	3,368	259	4,164	2,915	1,249	43%	4,835
Transfers recognised - operational	235,192	351,410	355,595	4,471	246,456	325,477	(79,022)	-24%	278,067
Other own revenue	7,404	4,756	4,756	235	1,952	4,219	(2,267)	-54%	4,555
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>289,362</b>	<b>421,815</b>	<b>425,999</b>	<b>6,735</b>	<b>271,804</b>	<b>396,795</b>	<b>(124,991)</b>	<b>-32%</b>	<b>370,682</b>
Employee costs	153,749	179,963	179,098	12,795	148,330	162,193	(13,863)	-9%	173,505
Remuneration of Councillors	5,263	6,031	6,031	442	4,864	5,549	(686)	-12%	4,994
Depreciation & asset impairment	44,240	47,867	47,867	3,687	40,553	196,402	(155,849)	-79%	47,715
Finance charges	4,462	2,294	2,294	–	422	1,772	(1,350)	-76%	1,979
Materials and bulk purchases	3,004	10,480	4,080	–	776	3,680	(2,905)	-79%	946
Transfers and grants	–	26,316	19,216	(1,655)	10,745	18,965	(8,220)	-43%	16,085
Other expenditure	275,813	194,704	226,053	12,882	150,897	196,761	(45,864)	-23%	196,236
<b>Total Expenditure</b>	<b>486,531</b>	<b>467,654</b>	<b>484,638</b>	<b>28,150</b>	<b>356,587</b>	<b>585,323</b>	<b>(228,737)</b>	<b>-39%</b>	<b>441,460</b>
<b>Surplus/(Deficit)</b>	<b>(197,169)</b>	<b>(45,839)</b>	<b>(58,639)</b>	<b>(21,415)</b>	<b>(84,783)</b>	<b>(188,529)</b>	<b>103,746</b>	<b>-55%</b>	<b>(70,778)</b>
Transfers recognised - capital	209,242	238,814	242,314	20,567	235,719	219,500	16,219	7%	259,075
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>	<b>119,965</b>	<b>387%</b>	<b>188,297</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>	<b>119,965</b>	<b>387%</b>	<b>188,297</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>234,661</b>	<b>225,012</b>	<b>13,836</b>	<b>139,639</b>	<b>188,905</b>	<b>(49,266)</b>	<b>-26%</b>	<b>225,012</b>
Capital transfers recognised	–	105,100	108,609	(507)	78,375	85,789	(7,414)	-9%	108,609
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	15,000	15,000	–	–	15,000	(15,000)	-100%	15,000
Internally generated funds	–	<b>114,561</b>	<b>101,403</b>	<b>14,342</b>	<b>61,265</b>	<b>88,116</b>	<b>(26,851)</b>	<b>-30%</b>	<b>101,403</b>
<b>Total sources of capital funds</b>	<b>–</b>	<b>234,661</b>	<b>225,012</b>	<b>13,836</b>	<b>139,639</b>	<b>188,905</b>	<b>(49,266)</b>	<b>-26%</b>	<b>225,012</b>
<b>Financial position</b>									
Total current assets	112,999	87,350	38,148		104,134				87,350
Total non current assets	1,288,280	1,479,021	1,481,979		1,432,280				1,479,021
Total current liabilities	159,975	36,770	56,501		150,412				36,770
Total non current liabilities	35,866	72,173	73,813		31,554				72,173
<b>Community wealth/Equity</b>	<b>1,205,438</b>	<b>1,457,428</b>	<b>1,389,813</b>		<b>1,354,439</b>				<b>1,457,428</b>
<b>Cash flows</b>									
Net cash from (used) operating	101,449	105,576	(149)	16,683	127,817	(45,167)	(172,984)	383%	105,576
Net cash from (used) investing	(94,743)	231	107	(13,819)	(138,245)	(110,494)	27,751	-25%	(120,433)
Net cash from (used) financing	(229)	–	–	–	216	(1,418)	(1,634)	115%	(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>23,580</b>	<b>(157,095)</b>	<b>(180,675)</b>	<b>115%</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	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	6,146	7,302	645	522	50	462	127	663	15,916

#### 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) - M11 May

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>Revenue - Standard</b>										
<i>Governance and administration</i>		202,935	226,453	226,453	982	217,113	224,715	(7,602)	-3%	221,730
Executive and council		5,490	6,800	6,800	19	68	6,300	(6,232)	-99%	1,300
Budget and treasury office		196,187	219,153	219,153	909	216,063	217,915	(1,852)	-1%	219,688
Corporate services		1,258	500	500	53	982	500	482	96%	732
<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	10,972	198,287	191,758	6,529	3%	247,408
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		199,980	211,729	211,729	10,972	198,287	180,684	17,603	10%	241,962
Environmental protection		4,249	10,966	15,151	-	-	11,074	(11,074)	-100%	5,446
<i>Trading services</i>		132,570	211,481	214,981	15,348	92,123	199,822	(107,699)	-54%	160,619
Electricity		-	-	-	-	-	-	-	-	-
Water		110,290	199,471	199,471	15,348	89,142	183,908	(94,766)	-52%	137,689
Waste water management		22,280	12,010	15,510	-	2,981	15,914	(12,933)	-81%	22,919
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	539,735	660,629	668,313	27,302	507,523	616,295	(108,772)	-18%	629,757
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		157,063	151,265	156,534	7,358	92,140	137,619	(45,479)	-33%	138,875
Executive and council		32,719	37,831	39,579	3,101	31,245	31,341	(96)	0%	33,864
Budget and treasury office		82,190	66,297	69,045	1,591	31,409	64,466	(33,057)	-51%	55,784
Corporate services		42,154	47,137	47,910	2,665	29,486	41,812	(12,326)	-29%	49,227
<i>Community and public safety</i>		13,851	14,087	14,562	1,222	14,077	13,258	819	6%	15,240
Community and social services		2,911	2,208	2,228	236	2,600	2,072	528	26%	3,009
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10,940	11,879	12,333	986	11,477	11,187	290	3%	12,231
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		141,862	149,646	165,336	6,227	129,983	164,165	(34,182)	-21%	51,090
Planning and development		-	-	-	-	0	-	0	#DIV/0!	0
Road transport		125,639	126,614	139,275	4,398	111,891	127,338	(15,447)	-12%	30,262
Environmental protection		16,223	23,032	26,061	1,829	18,091	36,826	(18,735)	-51%	20,828
<i>Trading services</i>		173,755	152,656	148,206	13,343	120,387	270,281	(149,895)	-55%	146,209
Electricity		-	-	-	-	-	-	-	-	-
Water		128,997	132,225	123,649	8,334	97,384	186,754	(89,371)	-48%	117,363
Waste water management		44,758	20,431	24,557	5,009	23,003	83,527	(60,524)	-72%	28,846
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	496,531	467,654	484,638	28,150	356,587	585,323	(228,737)	-39%	351,414
<b>Surplus/ (Deficit) for the year</b>		53,204	192,975	183,675	(849)	150,936	30,971	119,965	387%	278,342

#### 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) - M11 May

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>										
Vote 1 - MANAGEMENT SERVICES	1	5,490	6,800	6,800	19	68	6,300	(6,232)	-98.9%	1,300
Vote 2 - FINANCIAL SERVICES		280,182	281,434	281,434	2,679	235,295	282,099	(46,804)	-16.6%	302,924
Vote 3 - CORPORATE SERVICES		1,258	500	500	53	982	500	482	96.5%	732
Vote 4 - TECHNICAL SERVICES		248,555	360,929	364,429	24,550	271,178	316,322	(45,144)	-14.3%	319,354
Vote 5 - COMMUNITY SERVICES		4,249	10,966	15,151	-	-	11,074	(11,074)	-100.0%	5,446
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>539,735</b>	<b>660,629</b>	<b>668,313</b>	<b>27,302</b>	<b>507,523</b>	<b>616,295</b>	<b>(108,772)</b>	<b>-17.6%</b>	<b>629,757</b>
<b>Expenditure by Vote</b>										
Vote 1 - MANAGEMENT SERVICES	1	32,719	37,831	39,579	3,101	31,245	31,341	(96)	-0.3%	33,864
Vote 2 - FINANCIAL SERVICES		82,190	66,297	69,045	1,591	31,409	64,466	(33,057)	-51.3%	32,150
Vote 3 - CORPORATE SERVICES		42,154	47,137	47,910	2,665	29,486	41,812	(12,326)	-29.5%	49,227
Vote 4 - TECHNICAL SERVICES		286,723	263,986	277,647	17,097	221,899	388,402	(166,503)	-42.9%	255,252
Vote 5 - COMMUNITY SERVICES		42,746	52,403	50,457	3,696	42,547	59,302	(16,755)	-28.3%	47,332
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>486,531</b>	<b>467,654</b>	<b>484,638</b>	<b>28,150</b>	<b>356,587</b>	<b>585,323</b>	<b>(228,737)</b>	<b>-39.1%</b>	<b>417,826</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>53,204</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>	<b>119,965</b>	<b>387.3%</b>	<b>211,931</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) - M11 May

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	1,770	19,232	51,478	(32,246)	-63%	63,558
Service charges - sanitation revenue		18,131	12,010	12,010	-	-	12,706	(12,706)	-100%	19,667
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		3,901	3,368	3,368	259	4,164	2,915	1,249	43%	4,835
Interest earned - outstanding debtors		5,808	2,704	2,704	-	-	2,662	(2,662)	-100%	2,128
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	112	112	-	-	-	-	-	112
Transfers recognised - operational		235,192	351,410	355,595	4,471	246,456	325,477	(79,022)	-24%	278,067
Other revenue		1,668	1,940	1,940	235	1,952	1,557	385	25%	2,315
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>6,735</b>	<b>271,804</b>	<b>396,795</b>	<b>(124,991)</b>	<b>-32%</b>	<b>370,682</b>
<b>Expenditure By Type</b>										
Employee related costs		153,749	179,963	179,098	12,795	148,330	162,193	(13,863)	-9%	173,505
Remuneration of councillors		5,263	6,031	6,031	442	4,864	5,549	(686)	-12%	4,994
Debt impairment		74,777	19,583	19,583	-	-	19,428	(19,428)	-100%	17,887
Depreciation & asset impairment		44,240	47,867	47,867	3,687	40,553	196,402	(155,849)	-79%	47,715
Finance charges		4,462	2,294	2,294	-	422	1,772	(1,350)	-76%	1,979
Bulk purchases		3,004	10,480	4,080	-	776	3,680	(2,905)	-79%	946
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	26,316	19,216	(1,655)	10,745	18,965	(8,220)	-43%	16,085
Other expenditure		196,880	175,121	206,470	12,882	150,897	177,333	(26,436)	-15%	178,350
Loss on disposal of PPE		4,156	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>486,531</b>	<b>467,654</b>	<b>484,638</b>	<b>28,150</b>	<b>356,587</b>	<b>585,323</b>	<b>(228,737)</b>	<b>-39%</b>	<b>441,460</b>
<b>Surplus/(Deficit)</b>		<b>(197,169)</b>	<b>(45,839)</b>	<b>(58,639)</b>	<b>(21,415)</b>	<b>(84,783)</b>	<b>(188,529)</b>	<b>103,746</b>	<b>(0)</b>	<b>(70,778)</b>
Transfers recognised - capital		209,242	238,814	242,314	20,567	235,719	219,500	16,219	0	259,075
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>			<b>188,297</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>			<b>188,297</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>			<b>188,297</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>12,073</b>	<b>192,975</b>	<b>183,675</b>	<b>(849)</b>	<b>150,936</b>	<b>30,971</b>			<b>188,297</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- M11 May

Vote Description R thousand	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	-	-	183	(183)	-100%	200
2.1 - Director: Financial Services		-	-	-	-	-	-	-	-	-
2.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
2.3 - Budget Office		-	-	-	-	-	-	-	-	-
2.4 - Supply Chain Management		-	200	200	-	-	183	(183)	-100%	200
2.5 - Sanitation Financial Services		-	-	-	-	-	-	-	-	-
2.6 - Water Financial Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - CORPORATE SERVICES</b>		-	2,475	2,375	51	263	2,336	(2,073)	-89%	2,375
3.1 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - Corporate Services		-	2,000	1,700	21	138	1,700	(1,562)	-92%	1,700
3.3 - Human Resources		-	-	-	-	-	-	-	-	-
3.4 - Legal Services		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	475	475	30	30	436	(406)	-93%	475
3.6 - Property Services		-	-	200	-	95	200	(105)	-53%	200
3.7 - Skills & Development		-	-	-	-	-	-	-	-	-
<b>Vote 4 - TECHNICAL SERVICES</b>		-	226,986	217,437	13,785	139,377	181,366	(42,009)	-23%	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	602	18,323	37,577	(19,254)	-51%	40,447
4.6 - Water		-	170,258	176,989	13,183	121,054	143,809	(22,755)	-16%	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	13,836	139,639	188,905	(49,266)	(0)	225,012
<b>Total Capital Expenditure</b>		-	234,661	225,012	13,836	139,639	188,905	(49,266)	(0)	225,012

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

## DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	2,379	3,505
Call investment deposits		35,091	17,469	4,153	15,156	17,469
Consumer debtors		43,602	52,808	8,200	66,400	52,808
Other debtors		(6,814)	10,000	10,000	16,914	10,000
Current portion of long-term receivables		–	–	–	–	–
Inventory		3,018	3,568	4,144	3,284	3,568
<b>Total current assets</b>		<b>112,999</b>	<b>87,350</b>	<b>38,148</b>	<b>104,134</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	2,534	2,894
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,280,256	1,469,379	1,472,450	1,425,237	1,469,379
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		2,208	3,346	3,346	1,205	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>1,432,280</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>1,536,414</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	122,020	4,153
Provisions		16,893	30,017	30,017	27,360	30,017
<b>Total current liabilities</b>		<b>159,975</b>	<b>36,770</b>	<b>56,501</b>	<b>150,412</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	26,151	29,450
<b>Total non current liabilities</b>		<b>35,866</b>	<b>72,173</b>	<b>73,813</b>	<b>31,564</b>	<b>72,173</b>
<b>TOTAL LIABILITIES</b>		<b>195,841</b>	<b>108,943</b>	<b>130,314</b>	<b>181,976</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>1,354,439</b>	<b>1,457,428</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,205,438	1,457,428	1,389,813	1,354,439	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>1,354,439</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 - M11 May

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	3,544	493,253	124,458	368,795	296%	254,204
Government - capital		96,876	209,478	-	50,441	440,844	192,022	248,823	130%	209,478
Interest		4,535	2,394	3	13	278	2,194	(1,917)	-87%	2,394
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(345,992)	(348,588)	(361)	(39,221)	(813,893)	(320,498)	493,396	-154%	(348,588)
Finance charges		(764)	(4,121)	(8)	-	(701)	(2,060)	(1,360)	66%	(4,121)
Transfers and Grants		(12,286)	(89,730)	(56)	-	-	(82,253)	(82,253)	100%	(89,730)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>101,449</b>	<b>105,576</b>	<b>(149)</b>	<b>16,683</b>	<b>127,817</b>	<b>(45,167)</b>	<b>(172,984)</b>	<b>383%</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	-	17	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	(13,836)	(139,262)	(110,609)	28,653	-26%	(120,664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(94,743)</b>	<b>231</b>	<b>107</b>	<b>(13,819)</b>	<b>(138,245)</b>	<b>(110,494)</b>	<b>27,751</b>	<b>-25%</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	(917)	1,349	-147%	(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>(1,418)</b>	<b>(1,634)</b>	<b>115%</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>2,865</b>	<b>(10,212)</b>	<b>(157,079)</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)		23,580	(157,095)			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 - M11 May

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				
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	10,985	10,528	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	3,282	20,279	36,973	76,477	66,817	-	-
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	1,557	14,186	22,599	47,705	41,645	-	-
Commercial	2300	966	1,008	531	483	507	458	2,277	3,333	9,553	7,068	-	-
Households	2400	11,642	10,935	8,865	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 31 May 2016 with the total creditors of R15,916 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	6,146	7,302	645	522	50	462	127	663	15,916
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,146</b>	<b>7,302</b>	<b>645</b>	<b>522</b>	<b>50</b>	<b>462</b>	<b>127</b>	<b>663</b>	<b>15,916</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 - M11 May

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						
Name of Grant		Opening Balance	Receipts YTD	TOTAL YTD Transferred to I/S	Closing Balance-UNSPENT	%spent
DWAF	OPEX	(5,749.63)	-	-	(5,749.63)	#DIV/0!
Environmental Health Practitioners	OPEX	(2,023,389.68)	-	-	(2,023,389.68)	#DIV/0!
Finance Management Grant	OPEX	35.70	1,250,000.00	(1,175,048.58)	74,987.12	-94%
MIG	CAPEX	23,634,898.00	154,270,000.00	(169,146,514.63)	8,758,383.37	-110%
M&IG	OPEX	1,122.00	940,000.00	(263,482.57)	677,639.43	-28%
Rural Roads Asset Management	OPEX	29,463.00	2,080,000.00	(1,578,415.18)	531,047.82	-76%
Expanded Public Works Program	OPEX	(437.42)	1,379,000.00	(1,283,321.12)	95,241.46	-93%
Public Works Special Programs	OPEX	(5,193,332.94)	20,632,988.72	(23,686,480.27)	(8,246,874.49)	-115%
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)	1,181,568.69	(730,949.25)	207,659.44	-62%
MWIG	CAPEX	14,110.00	25,011,000.00	(16,638,518.36)	8,386,591.64	-67%
RBIG	CAPEX	(1,723,229.00)	2,331,510.59	(3,041,953.77)	(2,433,672.18)	-130%
Drought Relief	CAPEX	-	30,598,517.76	(44,176,557.84)	(13,578,040.08)	-144%
Department of Human Settlements	CAPEX	(5,134,499.00)	-	(308,688.68)	(5,443,187.68)	#DIV/0!
		<b>9,390,464.03</b>	<b>244,674,535.76</b>	<b>(263,670,295.59)</b>	<b>(9,605,295.80)</b>	

To date the municipality has spent R263,670 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 R8,246 million that the DRPW owes to the municipalities. The municipality has fully spent its MIG allocation for the year which represents 110%.



## 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 - M10 April

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	3,027	2,503	524	21%	3,083
Pension and UIF Contributions		441	453	453	40	300	381	8	2%	450
Medical Aid Contributions		108	111	111	11	101	93	8	8%	110
Motor Vehicle Allowance		864	1,341	1,341	71	681	1,129	(449)	-40%	808
Cellphone Allowance		222	580	580	17	177	482	(305)	-63%	214
Housing Allowances		12	518	518	1	10	431	(421)	-98%	12
Other benefits and allowances		43	57	57	4	36	48	(11)	-24%	43
<b>Sub Total - Councillors</b>		<b>5,263</b>	<b>6,031</b>	<b>6,031</b>	<b>442</b>	<b>4,422</b>	<b>5,068</b>	<b>(646)</b>	<b>-13%</b>	<b>4,719</b>
%increase	4		14.6%	14.6%						-10.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,702	6,307	6,307	420	4,209	5,317	(1,109)	-21%	6,264
Pension and UIF Contributions		199	213	213	19	179	178	0	0%	212
Medical Aid Contributions		107	121	121	7	67	102	(34)	-34%	119
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,202	1,321	1,251	-	-	880	(880)	-100%	1,251
Motor Vehicle Allowance		600	664	664	40	395	553	(158)	-29%	580
Cellphone Allowance		83	91	91	8	76	77	(1)	-2%	95
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		141	161	161	9	88	138	(50)	-36%	149
Payments in lieu of leave		183	492	492	-	176	440	(264)	-60%	228
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>5,190</b>	<b>7,666</b>	<b>(2,476)</b>	<b>-32%</b>	<b>8,898</b>
%increase	4		14.0%	13.2%						8.3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		93,710	108,594	108,004	8,157	84,688	88,777	(4,089)	-5%	96,550
Pension and UIF Contributions		12,332	11,267	11,267	1,178	11,783	9,641	2,142	22%	12,552
Medical Aid Contributions		5,386	5,749	5,749	514	5,100	4,910	190	4%	5,671
Overtime		4,509	4,378	4,378	759	6,145	3,060	3,085	101%	6,363
Performance Bonus		8,683	17,595	17,525	76	8,243	16,525	(8,282)	-50%	17,965
Motor Vehicle Allowance		4,525	7,302	7,351	560	5,651	6,052	(401)	-7%	6,669
Cellphone Allowance		1,157	1,279	1,279	107	1,092	1,086	5	0%	1,194
Housing Allowances		730	783	783	82	837	660	177	27%	883
Other benefits and allowances		6,719	8,020	8,035	655	6,709	6,489	220	3%	7,489
Payments in lieu of leave		4,548	5,628	5,628	-	98	6,060	(5,962)	-98%	5,691
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>169,998</b>	<b>12,089</b>	<b>130,345</b>	<b>143,260</b>	<b>(12,915)</b>	<b>-9%</b>	<b>161,036</b>
%increase	4		17.2%	16.8%						10.7%
<b>Total Parent Municipality</b>		<b>159,012</b>	<b>185,993</b>	<b>185,328</b>	<b>13,032</b>	<b>139,957</b>	<b>155,994</b>	<b>(16,038)</b>	<b>-10%</b>	<b>174,653</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 - M11 May

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	3,610	90,505	92,312	1,807	2.0%	123,216
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	79,897	79,073	1,648	64,444	57,545	(6,899)	-12.0%	79,073
Dams & Reservoirs		-	4,386	4,386	-	1,439	4,020	2,582	64.2%	4,386
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	75,511	74,687	1,648	63,005	53,524	(9,481)	-17.7%	74,687
Infrastructure - Sanitation		-	44,974	44,144	1,963	26,061	34,767	8,706	25.0%	44,144
Reticulation		-	44,974	44,014	1,963	26,061	34,667	8,606	24.8%	44,044
Sewerage purification		-	-	130	-	-	100	100	100.0%	100
Infrastructure - Other		-	-	-	-	(0)	-	0	#DIV/0!	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	(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	10,195	49,104	96,157	47,053	48.9%	101,320
General vehicles		-	12,754	11,000	-	-	11,000	11,000	100.0%	11,000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	95,361	89,220	10,174	48,871	84,074	35,203	41.9%	89,220
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	1,200	900	21	138	883	745	84.4%	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	-	(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	13,806	139,609	188,469	48,860	25.9%	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 - M11 May

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	13,591	588	6,690	12,430	5,740	46.2%	10,526
Infrastructure - Road transport		3,894	1,283	3,371	170	2,357	2,655	298	11.2%	3,112
<i>Roads, Pavements &amp; Bridges</i>		3,894	1,283	3,371	170	2,357	2,655	298	11.2%	3,112
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,305	8,299	10,220	418	4,333	9,775	5,442	55.7%	7,414
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		8,305	8,299	10,220	418	4,333	9,775	5,442	55.7%	7,414
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
<i>Parks &amp; gardens</i>		-	-	-	-	-	-	-	-	-
<i>Sportsfields &amp; stadia</i>		-	-	-	-	-	-	-	-	-
<i>Swimming pools</i>		-	-	-	-	-	-	-	-	-
<i>Community halls</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Recreational facilities</i>		-	-	-	-	-	-	-	-	-
<i>Fire, safety &amp; emergency</i>		-	-	-	-	-	-	-	-	-
<i>Security and policing</i>		-	-	-	-	-	-	-	-	-
<i>Buses</i>		-	-	-	-	-	-	-	-	-
<i>Clinics</i>		-	-	-	-	-	-	-	-	-
<i>Museums &amp; Art Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries</i>		-	-	-	-	-	-	-	-	-
<i>Social rental housing</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Housing development</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		815	930	540	31	332	498	166	33.4%	343
<i>General vehicles</i>		64	280	45	-	11	17	6	36.3%	-
<i>Specialised vehicles</i>		-	-	-	-	-	-	-	-	-
<i>Plant &amp; equipment</i>		-	-	-	-	-	-	-	-	-
<i>Computers - hardware/equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and other office equipment</i>		92	50	95	-	7	84	77	92.1%	11
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Civic Land and Buildings</i>		659	600	400	31	315	397	83	20.8%	331
<i>Other Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Other Land</i>		-	-	-	-	-	-	-	-	-
<i>Surplus Assets - (Investment or Inventory)</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
<i>Computers - software &amp; programming</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		13,013	10,512	14,131	618	7,023	12,929	5,906	45.7%	10,869

## **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 May 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: 14.06.2016\_\_\_\_\_