



*“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 September 2016

**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

WSIG – Water Services Infrastructure Grant

RBIG - Regional Bulk Infrastructure Grant

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 | YTD Actual | YTD Budget |
|--|----------------------|---------------------|---------------------|----------------------|----------------------|
| Revenue by Source | | | | | |
| Government grants and subsidies | (112,091,745) | (23,156,360) | (17,599,182) | (152,847,287) | (149,215,500) |
| Public Contributions and Donations | 0 | 0 | 0 | 0 | - |
| Government Services | 0 | 0 | 0 | 0 | - |
| Interest earned - external investments | (177,358) | (469,724) | (349,918) | (997,001) | (842,000) |
| Other income | (195,760) | (332,532) | (41,624) | (569,916) | (2,464,490) |
| Service Charges:Water & Sanitation | (1,296,023) | (1,854,670) | (2,466,649) | (5,617,342) | (17,995,257) |
| TOTAL | (113,760,887) | (25,813,286) | (20,457,373) | (160,031,546) | (170,517,247) |

As at 30 September 2016 the municipality recorded actual revenue of an amount of R 20 457million, which represents 12% of the year to date year to date budgeted revenue.

A majority of the municipality revenue is a result of government grants and subsidies. They represent 86% of the total revenue for the month of September.

The government grant is the major contributor in the municipality's revenue as it represents 96% of the total revenue.

There is an improvement in revenue collection from municipality's customers. In September an amount of R 2 466 million was received for water and sanitation. It is evident that the municipality is making progress.

Table 2: Operating Expenditure per category

| | July Actual | Aug Actual | Sept. Actual | YTD Actual | YTD Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|
| penditure by Nature (GFS Function) | | | | | |
| Employee related costs | 14,093,215 | 13,467,645 | 13,675,068 | 41,235,927 | 48,464,793 |
| Remuneration of Councillors | 441,702 | 187,485 | 461,263 | 1,090,450 | 1,662,178 |
| Debt Impairment | 0 | 0 | 0 | 0 | 5,218,786 |
| Depreciation and Amortisation | 0 | 0 | 12,626,642 | 12,626,642 | 12,689,009 |
| Finance charges | 0 | 0 | 229,851 | 229,851 | 563,831 |
| Bulk Purchases | 0 | 0 | 0 | 0 | 4,264,273 |
| Contracted services | 0 | 0 | 0 | 0 | - |
| Grants and Subsidies paid | 0 | 0 | 0 | 0 | 500,000 |
| General expenses | 10,218,541 | 15,525,057 | 9,341,878 | 35,334,394 | 53,441,938 |
| TOTAL | 24,753,458 | 29,180,187 | 36,334,702 | 90,517,264 | 126,804,807 |

At end of September 2016, the municipality incurred R 36 335million on operating expenditure.

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 amounting to R 12 626million was recorded in September. Included in the depreciation amount is depreciation for July and August. Going forward, depreciation will be done on a monthly basis in order to ensure reliability of monthly reporting.

- **Employee related costs**

The actual employee related costs spent for theyear to date amounts to R41, 235million, which represents 85% of the year-to-date budget amount of R48, 464million.

- **Remuneration of councilors**

The actual remuneration of councilors spent for the year to date amounts to R 1 090 million which represents 81% of the year-to-date budget amount of R1 662million.

More detail with regard to the employee related cost and remuneration of councilors is provided in table SC8 on Page 25

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 | YTD Actual | YTD Budget |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| Capital Expenditure by GFS | | | | | |
| Executive & Council | - | - | - | - | - |
| Budget & Treasury | - | - | - | - | 17,466 |
| Corporate Services | - | - | - | - | 1,241,500 |
| Planning & Development | - | - | - | - | - |
| Health | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - |
| Public Safety | - | - | - | - | 1,300,940 |
| Environmental Protection | - | - | - | - | - |
| Road Transport | - | - | - | - | - |
| Other | - | - | - | - | - |
| Waste Management | 8,345,166 | 3,829,326 | 4,500,312 | 16,674,804 | 10,496,041 |
| Water | - | 11,709,501 | 7,781,556 | 20,204,552 | 145,375,438 |
| TOTAL | 8,345,166 | 15,538,827 | 12,281,868 | 36,879,356 | 158,431,385 |

Capital Expenditure by Vote

The capital expenditure recognised for the month of is R8, 345million, being the actual money spent on provision of service delivery in water and sanitation.

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

2.1.2 Other information

Additional clarity on the contents of this report or answers to any questions posed will be given at the Finance Committee by the Acting Chief Financial Officer.

Section 2 - Resolutions

Recommended resolution to Council with regard to July 2016 in-year report is:

RESOLVED

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

Section 3 – Executive Summary

3.1 Introduction

This Budget statement report for September 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 National Treasury.

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 amounts to R349, 918 which represents 42% of the year to date budget of R842, 000.

- **Other revenue**

Other Revenue is made up of contributions 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 July 2016.

The current accumulated surplus of the municipality as at 31 July 2016 is R1,360 billion.

3.2.2.1 Current Assets

- **Cash**

The cash balance of R 4,789 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 financial institutions when there is surplus cash available in the main bank account. These monies are then transferred to the general bank account as when needed. The investment policy is used to determine what bank to invest money into.

A monthly investment register is submitted to management.

- **Inventory**

The year to date value of inventory as at 30 September 2016 is R 3,601 million.

The current ratio for the month is 0.43, 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 R 1,512 billion and the year to date budget is R1,710 billion.

3.2.2.3 Current Liabilities

- **Trade and other payables**

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

The amount of the trade and other payables as at 30 September 2016 is R213, 894 million and this amount includes creditors, provisions, and unspent conditional grants.

The total actual amount of creditors as at 31 July 2016 amounts to R 5,518 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 positive cash outflow of R34 325 million. Repayment of Long Term Loan (DBSA and ABSA) for an amount of R 339 000 was paid by the municipality.

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 in 2014-2015 financial years. 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 - M03 September

| Description | 2015/16 | | | | Budget Year 2016/17 | | | | |
|--|------------------|------------------|------------------|-----------------|---------------------|-----------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | (45,343) |
| Service charges | 131,912 | 71,981 | 71,981 | 2,467 | 5,617 | 132,439 | (126,821) | -96% | 124,347 |
| Investment revenue | 4,299 | 3,368 | 3,368 | 350 | 997 | 3,368 | (2,371) | -70% | 2,658 |
| Transfers recognised - operational | 254,689 | 335,199 | 335,199 | 2,240 | 98,988 | 335,199 | (236,211) | -70% | 313,792 |
| Other own revenue | 6,890 | 12,844 | 12,844 | 42 | 570 | 12,844 | (12,274) | -96% | 12,309 |
| Total Revenue (excluding capital transfers and contributions) | 397,789 | 423,392 | 423,392 | 5,098 | 106,172 | 483,849 | (377,677) | -78% | 407,762 |
| Employee costs | 164,837 | 193,859 | 193,859 | 13,675 | 41,236 | 193,859 | (152,623) | -79% | 217,876 |
| Remuneration of Councillors | 5,310 | 6,649 | 6,649 | 461 | 1,090 | 6,649 | (5,558) | -84% | 4,589 |
| Depreciation & asset impairment | 46,422 | 50,756 | 50,756 | 12,627 | 230 | 50,756 | (50,526) | -100% | 27,923 |
| Finance charges | 5,103 | 2,255 | 2,255 | 230 | 230 | 2,255 | (2,025) | -90% | 1,968 |
| Materials and bulk purchases | 776 | 4,264 | 4,264 | - | - | 4,264 | (4,264) | -100% | 4,264 |
| Transfers and grants | 13,809 | 2,000 | 2,000 | - | - | 2,000 | (2,000) | -100% | 2,000 |
| Other expenditure | 248,626 | 234,643 | 234,643 | 9,835 | 35,085 | 234,643 | (199,557) | -85% | 995,908 |
| Total Expenditure | 484,883 | 494,426 | 494,426 | 36,828 | 77,872 | 494,426 | (416,555) | -84% | 1,254,528 |
| Surplus/(Deficit) | (87,093) | (71,035) | (71,035) | (31,730) | 28,301 | (10,577) | 38,878 | -368% | (846,766) |
| Transfers recognised - capital | 285,733 | 261,663 | 261,663 | 15,360 | 53,859 | 261,663 | (207,804) | -79% | 413,692 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | (168,926) | -67% | (433,073) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | (168,926) | -67% | (433,073) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 244,602 | 244,602 | 12,282 | 36,166 | 125,222 | (89,057) | -71% | 244,602 |
| Capital transfers recognised | - | 184,889 | 182,889 | 8,466 | 25,255 | 100,546 | (75,290) | -75% | 182,889 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | 11,605 | 5,903 | - | - | 3,727 | (3,727) | -100% | 5,903 |
| Internally generated funds | - | 48,108 | 55,810 | 3,815 | 10,910 | 20,950 | (10,040) | -48% | 55,810 |
| Total sources of capital funds | - | 244,602 | 244,602 | 12,282 | 36,166 | 125,222 | (89,057) | -71% | 244,602 |
| Financial position | | | | | | | | | |
| Total current assets | (33,602) | 41,686 | 41,686 | - | 103,527 | - | - | - | 41,686 |
| Total non current assets | 1,499,696 | 1,709,908 | 1,709,908 | - | 1,512,036 | - | - | - | 1,709,908 |
| Total current liabilities | 161,578 | 91,180 | 91,180 | - | 240,271 | - | - | - | 91,180 |
| Total non current liabilities | 40,331 | 79,973 | 79,973 | - | 34,345 | - | - | - | 79,973 |
| Community wealth/Equity | 1,270,423 | 1,580,441 | 1,580,441 | - | 1,340,948 | - | - | - | 1,580,441 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 101,449 | 259,671 | 259,671 | 4,501 | 34,325 | 21,639 | (12,686) | -59% | 239,730 |
| Net cash from (used) investing | (94,743) | (278,436) | (278,436) | (12,269) | (35,214) | (23,203) | 12,011 | -52% | (278,505) |
| Net cash from (used) financing | (229) | 5,910 | 5,910 | (339) | (339) | 493 | 831 | 169% | (2,002) |
| Cash/cash equivalents at the month/year end | 11,808 | 2,949 | (12,871) | - | 1,520 | (1,088) | (2,608) | 240% | (38,029) |
| Debtors & creditors analysis | | | | | | | | | |
| | 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 |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 12,768 | 11,610 | 11,209 | 18,021 | 11,734 | 11,504 | 57,851 | 130,534 | 265,230 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2,362 | 930 | 736 | 92 | 109 | 25 | 74 | 1,190 | 5,518 |

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) - M03 September

| Description | Ref | Budget Year 2016/17 | | | | | | | | |
|--|----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|-----------------------|
| | | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 324,966 | 312,944 | 312,944 | 3,387 | 100,888 | 312,944 | (212,056) | -68% | 317,501 |
| Executive and council | | 4,286 | - | - | - | - | - | - | - | - |
| Budget and treasury office | | 320,132 | 304,455 | 304,455 | 3,362 | 100,529 | 304,455 | (203,927) | -67% | 309,012 |
| Corporate services | | 548 | 8,489 | 8,489 | 25 | 359 | 8,489 | (8,130) | -96% | 8,489 |
| <i>Community and public safety</i> | | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 219,043 | 202,837 | 202,837 | 8,451 | 39,211 | 202,837 | (163,626) | -81% | 404,465 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 209,726 | 191,212 | 191,212 | 8,451 | 39,211 | 191,212 | (152,001) | -79% | 392,839 |
| Environmental protection | | 9,317 | 11,625 | 11,625 | - | - | 11,625 | (11,625) | -100% | 11,625 |
| <i>Trading services</i> | | 110,644 | 169,273 | 169,273 | 8,619 | 19,932 | 169,273 | (149,341) | -88% | 99,489 |
| Electricity | | - | - | - | - | - | - | - | - | - |
| Water | | 105,948 | 151,828 | 151,828 | 6,836 | 12,251 | 151,828 | (139,577) | -92% | 83,169 |
| Waste water management | | 4,695 | 17,445 | 17,445 | 1,783 | 7,681 | 17,445 | (9,764) | -56% | 16,320 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 654,652 | 685,055 | 685,055 | 20,457 | 160,032 | 685,055 | (525,023) | -77% | 821,455 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 157,003 | 182,640 | 182,640 | 8,102 | 22,838 | 182,640 | (159,802) | -87% | 658,118 |
| Executive and council | | 43,736 | 48,811 | 50,035 | 3,098 | 8,527 | 50,035 | (41,508) | -83% | 520,008 |
| Budget and treasury office | | 69,021 | 74,821 | 73,597 | 2,115 | 7,129 | 73,597 | (66,468) | -90% | 66,410 |
| Corporate services | | 44,246 | 59,008 | 59,008 | 2,889 | 7,182 | 59,008 | (51,826) | -88% | 71,700 |
| <i>Community and public safety</i> | | 15,635 | 15,594 | 15,574 | 1,141 | 3,496 | 15,574 | (12,078) | -78% | 17,714 |
| Community and social services | | 2,931 | 2,109 | 2,109 | 147 | 448 | 2,109 | (1,660) | -79% | 2,113 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 12,705 | 13,485 | 13,465 | 994 | 3,048 | 13,465 | (10,417) | -77% | 15,602 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 134,891 | 149,244 | 149,264 | 15,286 | 34,537 | 149,264 | (114,727) | -77% | 92,562 |
| Planning and development | | 1 | 0 | 0 | - | - | 0 | (0) | -100% | 0 |
| Road transport | | 114,101 | 125,534 | 125,534 | 13,757 | 30,199 | 125,534 | (95,335) | -76% | 32,476 |
| Environmental protection | | 20,789 | 23,710 | 23,730 | 1,529 | 4,339 | 23,730 | (19,391) | -82% | 60,086 |
| <i>Trading services</i> | | 177,354 | 146,949 | 146,949 | 12,299 | 29,397 | 146,949 | (117,552) | -80% | 375,282 |
| Electricity | | - | - | - | - | - | - | - | - | - |
| Water | | 141,040 | 119,782 | 119,921 | 8,784 | 23,387 | 119,921 | (96,535) | -80% | 323,972 |
| Waste water management | | 36,314 | 27,166 | 27,027 | 3,514 | 6,010 | 27,027 | (21,017) | -78% | 51,309 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 484,883 | 494,426 | 494,426 | 36,828 | 90,268 | 494,426 | (404,158) | -82% | 1,143,676 |
| Surplus/ (Deficit) for the year | | 169,769 | 190,628 | 190,628 | (16,370) | 69,763 | 190,628 | (120,865) | -63% | (322,221) |

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) - M03 September

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MANAGEMENT SERVICES | | 4,286 | - | - | - | - | - | - | - | - |
| Vote 2 - FINANCIAL SERVICES | | 320,132 | 304,455 | 304,455 | 3,362 | 100,529 | 304,455 | (203,927) | -67.0% | 309,012 |
| Vote 3 - CORPORATE SERVICES | | 548 | 8,489 | 8,489 | 25 | 359 | 8,489 | (8,130) | -95.8% | 8,489 |
| Vote 4 - TECHNICAL SERVICES | | 320,369 | 360,485 | 360,485 | 17,070 | 59,143 | 360,485 | (301,342) | -83.6% | 492,328 |
| Vote 5 - COMMUNITY SERVICES | | 9,317 | 11,625 | 11,625 | - | - | 11,625 | (11,625) | -100.0% | 11,625 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 654,652 | 685,055 | 685,055 | 20,457 | 160,032 | 685,055 | (525,023) | -76.6% | 821,455 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - MANAGEMENT SERVICES | | 47,778 | 48,811 | 50,035 | 3,243 | 8,805 | 50,035 | (41,230) | -82.4% | 520,330 |
| Vote 2 - FINANCIAL SERVICES | | 69,021 | 74,821 | 73,597 | 2,115 | 7,129 | 73,597 | (66,468) | -90.3% | 36,764 |
| Vote 3 - CORPORATE SERVICES | | 40,205 | 59,008 | 59,008 | 2,745 | 6,904 | 59,008 | (52,104) | -88.3% | 71,700 |
| Vote 4 - TECHNICAL SERVICES | | 277,555 | 261,768 | 261,768 | 25,112 | 58,180 | 261,768 | (203,588) | -77.8% | 506,910 |
| Vote 5 - COMMUNITY SERVICES | | 50,324 | 50,019 | 50,019 | 3,613 | 9,250 | 50,019 | (40,768) | -81.5% | 89,499 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 484,883 | 494,426 | 494,426 | 36,828 | 90,268 | 494,426 | (404,158) | -81.7% | 1,225,204 |
| Surplus/ (Deficit) for the year | 2 | 169,769 | 190,628 | 190,628 | (16,370) | 69,763 | 190,628 | (120,865) | -63.4% | (403,749) |

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) - M03 September

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | (45,343) |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | 54,315 | 54,315 | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | 13,163 | 13,163 | - | - | - | - | - | - |
| Service charges - refuse revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - other | | 131,912 | 4,503 | 4,503 | 2,467 | 5,617 | 132,439 | (126,821) | -96% | 124,347 |
| Rental of facilities and equipment | | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | | 4,299 | 3,368 | 3,368 | 350 | 997 | 3,368 | (2,371) | -70% | 2,658 |
| Interest earned - outstanding debtors | | 5,347 | 2,866 | 2,866 | - | - | 2,866 | (2,866) | -100% | 2,700 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | - | - | - | - | - | - |
| Licences and permits | | - | - | - | - | - | - | - | - | - |
| Agency services | | - | 119 | 119 | - | - | 119 | (119) | -100% | 119 |
| Transfers recognised - operational | | 254,689 | 335,199 | 335,199 | 2,240 | 98,988 | 335,199 | (236,211) | -70% | 313,792 |
| Other revenue | | 2,199 | 9,858 | 9,858 | 42 | 570 | 9,858 | (9,288) | -94% | 9,490 |
| Gains on disposal of PPE | | (657) | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 397,789 | 423,392 | 423,392 | 5,098 | 106,172 | 483,849 | (377,677) | -78% | 407,762 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 164,837 | 193,859 | 193,859 | 13,675 | 41,236 | 193,859 | (152,623) | -79% | 217,876 |
| Remuneration of councillors | | 5,310 | 6,649 | 6,649 | 461 | 1,090 | 6,649 | (5,558) | -84% | 4,589 |
| Debt impairment | | 70,897 | 20,875 | 20,875 | - | - | 20,875 | (20,875) | -100% | 20,475 |
| Depreciation & asset impairment | | 46,422 | 50,756 | 50,756 | 12,627 | 230 | 50,756 | (50,526) | -100% | 27,923 |
| Finance charges | | 5,103 | 2,255 | 2,255 | 230 | 230 | 2,255 | (2,025) | -90% | 1,968 |
| Bulk purchases | | 776 | 4,264 | 4,264 | - | - | 4,264 | (4,264) | -100% | 4,264 |
| Other materials | | - | - | - | - | - | - | - | - | - |
| Contracted services | | - | - | - | - | - | - | - | - | - |
| Transfers and grants | | 13,809 | 2,000 | 2,000 | - | - | 2,000 | (2,000) | -100% | 2,000 |
| Other expenditure | | 177,730 | 213,768 | 213,768 | 9,835 | 35,085 | 213,768 | (178,682) | -84% | 975,433 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 484,883 | 494,426 | 494,426 | 36,828 | 77,872 | 494,426 | (416,555) | -84% | 1,254,528 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers recognised - capital | | 285,733 | 261,663 | 261,663 | 15,360 | 53,859 | 261,663 | (207,804) | (0) | 413,692 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | | | (433,073) |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | | | (433,073) |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | | | (433,073) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 198,640 | 190,628 | 190,628 | (16,370) | 82,160 | 251,086 | | | (433,073) |

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 - M03 September

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of single-year capital appropriation | 1 | | | | | | | | | |
| Vote 1 - MANAGEMENT SERVICES | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Vote 2 - FINANCIAL SERVICES | | - | 200 | 200 | - | - | 43 | (43) | -100% | 200 |
| 2.1 - Director: Financial Services | | - | - | - | - | - | - | - | - | - |
| 2.2 - Revenue & Expenditure | | - | - | - | - | - | - | - | - | - |
| 2.3 - Budget Office | | - | - | - | - | - | - | - | - | - |
| 2.4 - Supply Chain Management | | - | 200 | 200 | - | - | 43 | (43) | -100% | 200 |
| 2.5 - Sanitation Financial Services | | - | - | - | - | - | - | - | - | - |
| 2.6 - Water Financial Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | - | 3,268 | 3,268 | - | - | 2,851 | (2,851) | -100% | 3,268 |
| 3.1 - Director: Corporate Services | | - | - | - | - | - | - | - | - | - |
| 3.2 - Corporate Services | | - | 1,435 | 1,435 | - | - | 1,435 | (1,435) | -100% | 1,435 |
| 3.3 - Human Resources | | - | - | - | - | - | - | - | - | - |
| 3.4 - Legal Services | | - | - | - | - | - | - | - | - | - |
| 3.5 - Information Technology | | - | 1,833 | 1,833 | - | - | 1,416 | (1,416) | -100% | 1,833 |
| 3.6 - Property Services | | - | - | - | - | - | - | - | - | - |
| 3.7 - Skills & Development | | - | - | - | - | - | - | - | - | - |
| Vote 4 - TECHNICAL SERVICES | | - | 238,133 | 238,133 | 12,282 | 36,166 | 119,328 | (83,162) | -70% | 238,133 |
| 4.1 - Director: Technical Services | | - | - | - | - | - | - | - | - | - |
| 4.2 - Technical Services | | - | - | - | - | - | - | - | - | - |
| 4.3 - Technical Support/PMU | | - | - | - | - | - | - | - | - | - |
| 4.4 - Roads | | - | - | - | - | - | - | - | - | - |
| 4.5 - Sanitation | | - | 50,701 | 52,894 | 4,500 | 16,675 | 14,094 | 2,581 | 18% | 52,894 |
| 4.6 - Water | | - | 187,432 | 185,239 | 7,782 | 19,491 | 105,234 | (85,743) | -81% | 185,239 |
| Vote 5 - COMMUNITY SERVICES | | - | 3,001 | 3,001 | - | - | 3,001 | (3,001) | -100% | 3,001 |
| 5.1 - Director: Community Services | | - | - | - | - | - | - | - | - | - |
| 5.2 - Water Service Authority | | - | - | - | - | - | - | - | - | - |
| 5.3 - Municipal Health | | - | - | - | - | - | - | - | - | - |
| 5.4 - Disaster Management | | - | 3,001 | 3,001 | - | - | 3,001 | (3,001) | -100% | 3,001 |
| 5.5 - Working for Water/Wetlands | | - | - | - | - | - | - | - | - | - |
| 5.6 - Fire services | | - | - | - | - | - | - | - | - | - |
| Total single-year capital expenditure | | - | 244,602 | 244,602 | 12,282 | 36,166 | 125,222 | (89,057) | (0) | 244,602 |
| Total Capital Expenditure | | - | 244,602 | 244,602 | 12,282 | 36,166 | 125,222 | (89,057) | (0) | 244,602 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| Description | Ref | Budget Year 2016/17 | | | | | | | | |
|---|-----|-------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates, penalties & collection charges | | - | - | - | - | - | - | - | - | - |
| Service charges | | 47,817 | 36,158 | 36,158 | 2,463 | 5,607 | 3,013 | 2,594 | 86% | 81,939 |
| Other revenue | | - | 9,977 | 9,977 | 364 | 1,128 | 831 | 297 | 36% | - |
| Government - operating | | 311,264 | 335,199 | 335,199 | 4,272 | 105,440 | 27,933 | 77,506 | 277% | 335,199 |
| Government - capital | | 96,876 | 261,663 | 261,663 | 26,868 | 163,024 | 21,805 | 141,219 | 648% | 261,663 |
| Interest | | 4,535 | 3,368 | 3,368 | 13 | 361 | 281 | 80 | 29% | 3,368 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (345,992) | (374,258) | (374,258) | (28,671) | (240,426) | (31,188) | 209,238 | -671% | (348,588) |
| Finance charges | | (764) | (2,255) | (2,255) | (809) | (809) | (188) | 621 | -330% | (4,121) |
| Transfers and Grants | | (12,286) | (10,181) | (10,181) | - | - | (848) | (848) | 100% | (89,730) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 101,449 | 259,671 | 259,671 | 4,501 | 34,325 | 21,639 | (12,686) | -59% | 239,730 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 150 | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | 13 | 952 | - | 952 | #DIV/0! | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | 219 | 300 | 300 | - | - | 25 | (25) | -100% | 231 |
| Payments | | | | | | | | | | |
| Capital assets | | (95,112) | (278,736) | (278,736) | (12,282) | (36,166) | (23,228) | 12,938 | -56% | (278,736) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (94,743) | (278,436) | (278,436) | (12,269) | (35,214) | (23,203) | 12,011 | -52% | (278,505) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | 12,305 | 12,305 | - | - | 1,025 | (1,025) | -100% | - |
| Increase (decrease) in consumer deposits | | 171 | - | - | - | - | - | - | - | (1,001) |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (399) | (6,395) | (6,395) | (339) | (339) | (533) | (194) | 36% | (1,001) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (229) | 5,910 | 5,910 | (339) | (339) | 493 | 831 | 169% | (2,002) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 6,478 | (12,854) | (12,854) | (8,107) | (1,227) | (1,071) | | | (40,777) |
| Cash/cash equivalents at beginning: | | 5,330 | 15,804 | (17) | | 2,748 | (17) | | | 2,748 |
| Cash/cash equivalents at month/year end: | | 11,808 | 2,949 | (12,871) | | 1,520 | (1,088) | | | (38,029) |

PART 2 – IN-YEAR REPORT

Section 5–Debtors' analysis

5.1 Supporting Table SC3

The municipality took over the billing function from all the local municipalities (Senqu, Maletswai, Gariiep and Elundini) currently the billing and managing of debtors is done by the municipality.

Debtors are managed by use of Sebata financial system. The figures below were extracted from Sebata. The municipality has some shortfalls with regards to integrating SAMRAS and Sebata on a monthly basis. However, the municipality is still in the process of resolving this issue.

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

| Description | NT Code | Budget Year 2016/17 | | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to 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 | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 9,035 | 8,426 | 7,678 | 13,238 | 8,962 | 8,856 | 44,437 | 92,374 | 193,006 | 167,867 | - | - | |
| 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 | 3,733 | 3,184 | 3,531 | 4,783 | 2,772 | 2,648 | 13,414 | 38,160 | 72,224 | 61,776 | - | - | |
| 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) | - | - | |
| Total By Income Source | 2000 | 12,768 | 11,610 | 11,209 | 18,021 | 11,734 | 11,504 | 57,851 | 130,534 | 265,230 | 229,643 | - | - | |
| 2015/16 - totals only | | | | | | | | | | - | - | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 1,984 | 2,221 | 1,705 | 3,080 | 1,703 | 1,749 | 9,088 | 26,684 | 48,213 | 42,303 | - | - | |
| Commercial | 2300 | 1,028 | 650 | 648 | 896 | 610 | 765 | 2,390 | 4,206 | 11,193 | 8,867 | - | - | |
| Households | 2400 | 9,676 | 8,666 | 8,767 | 13,958 | 9,366 | 8,926 | 46,015 | 98,694 | 204,055 | 176,947 | - | - | |
| Other | 2500 | 81 | 74 | 89 | 87 | 64 | 65 | 358 | 951 | 1,768 | 1,525 | - | - | |
| Total By Customer Group | 2600 | 12,768 | 11,610 | 11,209 | 18,021 | 11,734 | 11,504 | 57,851 | 130,534 | 265,230 | 229,643 | - | - | |

Section 6—Creditors' analysis

6.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis as at 30 September 2016 with total creditors amounting to R5 518million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| Description R thousands | NT Code | Budget Year 2016/17 | | | | | | | | | Prior year totals for chart (same period) |
|--|-------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 2,362 | 930 | 736 | 92 | 109 | 25 | 74 | 1,190 | 5,518 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 2,362 | 930 | 736 | 92 | 109 | 25 | 74 | 1,190 | 5,518 | - |

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 3,637 million.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| 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 | | | | | | | |
| R thousands | | | | | | | | | |
| Municipality | | | | | | | | | |
| JOGEDA | | NA | Entity | NA | NA | NA | 2,226 | (332) | 1,894 |
| DBSA | | | Zero coupon | | 8 | | 1,411 | 94 | 1,505 |
| Municipality sub-total | | | | | 8 | | 3,637 | (238) | 3,399 |
| Entities | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 8 | | 3,637 | (238) | 3,399 |

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.

To date, the municipality has spent R51 million and grants recognised as revenue for the month amount to R 15 million.

| Grant Reconciliation JULY 2016 TO JUNE 2017 | | | | | | | | |
|---|-------|------------------------|----------------------|-------------------------|---------------------------|------------------------------|-------------------------|---------|
| Name of Grant | | Opening Balance | Receipts YTD | Transferred to I/S July | Transferred to I/S August | Transferred to I/S September | 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 | - | 1,250,000.00 | - | - | (1,400.00) | 1,248,600.00 | 0% |
| MIG | CAPEX | (2,532,298.22) | 47,537,000.00 | (17,096,234.88) | (10,090,169.63) | (6,740,516.94) | 11,077,780.33 | 0% |
| Rural Roads Asset Management | OPEX | 13,607.19 | 1,136,000.00 | - | (9,992.47) | - | 1,139,614.72 | 0% |
| Expanded Public Works Programs | OPEX | - | 369,000.00 | - | (196,499.52) | - | 172,500.48 | 0% |
| Public Works Special Programs | OPEX | (3,883,897.33) | - | (1,661,210.05) | (1,705,827.11) | (1,710,789.28) | (8,961,723.77) | #DIV/0! |
| LGSETA | OPEX | (14,615.28) | 769,337.82 | (146,850.00) | (184,984.22) | (23,770.22) | 399,118.10 | 0% |
| Water Services Infrastructure Grant | CAPEX | - | - | - | - | - | - | #DIV/0! |
| RBIG | CAPEX | (4,235,910.00) | 14,475,000.00 | - | (1,143,865.10) | (792,433.12) | 8,302,791.78 | 0% |
| Drought Relief- COGTA | CAPEX | (12,041,029.06) | 25,298,376.95 | - | (4,271,345.24) | (6,043,771.00) | 2,942,231.65 | 0% |
| Department of Human Settlement | CAPEX | (5,485,489.66) | - | - | - | - | (5,485,489.66) | #DIV/0! |
| | | (30,208,771.67) | 90,834,714.77 | (18,904,294.93) | (17,602,683.29) | (15,312,680.56) | 8,806,284.32 | |

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 - M03 September

| Summary of Employee and Councillor remuneration R thousands | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 5,310 | 6,649 | 6,649 | 461 | 1,090 | 6,649 | (5,558) | -84% | 4,589 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 5,310 | 6,649 | 6,649 | 461 | 1,090 | 6,649 | (5,558) | -84% | 4,589 |
| % increase | 4 | | 25.2% | 25.2% | | | | | | -13.6% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | 9 | 12 | 12 | 1 | 2 | 12 | (9) | -81% | 10 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | 119 | 156 | 156 | 11 | 34 | 156 | (122) | -78% | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 128 | 168 | 168 | 12 | 36 | 168 | (132) | -78% | 10 |
| % increase | 4 | | 30.7% | 30.7% | | | | | | -91.8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 101,623 | 109,379 | 109,379 | 9,046 | 27,185 | 109,379 | (82,194) | -75% | 111,064 |
| Pension and UIF Contributions | | 14,151 | 15,127 | 15,127 | 1,264 | 3,804 | 15,127 | (11,323) | -75% | 15,472 |
| Medical Aid Contributions | | 6,134 | 7,472 | 7,472 | 553 | 1,664 | 7,472 | (5,808) | -78% | 6,780 |
| Overtime | | 8,185 | 8,354 | 8,354 | 765 | 2,351 | 8,354 | (6,003) | -72% | 23,628 |
| Performance Bonus | | 8,940 | 19,947 | 19,947 | 52 | 122 | 19,947 | (19,826) | -99% | 26,199 |
| Motor Vehicle Allowance | | 5,664 | 5,923 | 5,923 | 452 | 1,364 | 5,923 | (4,560) | -77% | 5,336 |
| Cellphone Allowance | | 1,307 | 1,313 | 1,313 | 107 | 321 | 1,313 | (991) | -76% | 1,309 |
| Housing Allowances | | 987 | 924 | 924 | 92 | 435 | 924 | (489) | -53% | 1,791 |
| Other benefits and allowances | | 8,084 | 8,290 | 8,290 | 746 | 2,184 | 8,290 | (6,106) | -74% | 9,663 |
| Payments in lieu of leave | | 553 | 6,057 | 6,057 | - | - | 6,057 | (6,057) | -100% | 6,057 |
| Long service awards | | 767 | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | 2,413 | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 158,808 | 182,786 | 182,786 | 13,076 | 39,429 | 182,786 | (143,356) | -78% | 207,299 |
| % increase | 4 | | 15.1% | 15.1% | | | | | | 30.5% |
| Total Parent Municipality | | 164,245 | 189,602 | 189,602 | 13,549 | 40,556 | 189,602 | (149,046) | -79% | 211,898 |

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 - M03 September

| Description | Ref | Budget Year 2016/17 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 86,697 | 90,645 | 6,064 | 25,185 | 32,860 | 7,675 | 23.4% | 90,645 |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | - | - | - | - | - | - | - | - | - |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | - | 57,408 | 57,408 | 2,922 | 16,201 | 15,741 | (459) | -2.9% | 57,408 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | 57,408 | 57,408 | 2,922 | 16,201 | 15,741 | (459) | -2.9% | 57,408 |
| Infrastructure - Sanitation | | - | 29,289 | 33,237 | 3,142 | 8,984 | 17,118 | 8,134 | 47.5% | 33,237 |
| Reticulation | | - | 29,289 | 33,207 | 3,142 | 8,984 | 17,118 | 8,134 | 47.5% | 33,237 |
| Sewerage purification | | - | - | 30 | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | 0 | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | 0 | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 156,572 | 152,624 | 6,218 | 10,981 | 91,447 | 80,466 | 88.0% | 152,624 |
| General vehicles | | - | 20,377 | 14,675 | - | - | 3,727 | 3,727 | 100.0% | 14,675 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | 134,060 | 134,060 | 6,218 | 10,981 | 85,304 | 74,323 | 87.1% | 134,060 |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | | - | 2,135 | 3,889 | - | - | 2,416 | 2,416 | 100.0% | 3,889 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | - | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | - | 243,269 | 243,269 | 12,282 | 36,166 | 124,307 | 88,141 | 70.9% | 243,269 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |

- SC13c: Expenditure on repairs and maintenance by asset class

The capital budget projects or items should be split between new and replacement. The original approved budget did not provide the detail in order to do this. At present all capital projects/items is captured as if it is new assets.

DC14 Joe Gqabi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 6,778 | 25,010 | 25,020 | 740 | 1,961 | 25,020 | 23,059 | 92.2% | 228,134 |
| Infrastructure - Road transport | | 2,970 | 3,080 | 3,090 | 34 | 315 | 3,090 | 2,775 | 89.8% | 2,187 |
| Roads, Pavements & Bridges | | 2,970 | 3,080 | 3,090 | 34 | 315 | 3,090 | 2,775 | 89.8% | 2,187 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 3,808 | 21,930 | 21,930 | 706 | 1,645 | 21,930 | 20,285 | 92.5% | 225,947 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 3,808 | 21,930 | 21,930 | 706 | 1,645 | 21,930 | 20,285 | 92.5% | 225,947 |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 372 | 3,861 | 3,906 | 35 | 83 | 3,906 | 3,823 | 97.9% | 1,767 |
| General vehicles | | 20 | 218 | 228 | - | 11 | 228 | 217 | 95.0% | - |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | | 52 | 64 | 99 | - | 3 | 99 | 96 | 96.5% | 49 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | 300 | 3,579 | 3,579 | 35 | 68 | 3,579 | 3,510 | 98.1% | 1,719 |
| Other Buildings | | - | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | | 7,150 | 28,871 | 28,926 | 775 | 2,044 | 28,926 | 26,882 | 92.9% | 229,901 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |

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 July 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: 16.08.2016 _____