

JOZINI MUNICIPALITY SECTION 71 MFMA REPORT

31 JULY 2019

2019-20



Circle Street, Bottom Town, Jozini 3969

Tel: 035 572 1292

Fax: 035 572 1266

E-Mail: municipalmanager@jozini.gov.za

Website: www.jozini.gov.za

TABLE OF CONTENT

1. Overview

1.1 Introduction

1.2 Purpose

1.3 Background

2. Aged Creditors

3. Aged Debtors

4. Income Report (Statement of comprehensive income)

5. Expenditure Report (Statement of comprehensive income)

6. Cash flow Statement

7. Statement of Financial Position

8. Capital Expenditure

1. OVERVIEW

1.1 INTRODUCTION

The Jozini Local Municipality is a Category B municipality located within the uMkhanyakude District in northern KwaZulu-Natal, and borders Swaziland and Mozambique. It is one of four municipalities in the district, making up a quarter of its geographical area.

1.2 PURPOSE

The sole purpose of this report is to present to the council of Jozini Local Municipality the Section 71 report for the period covering 31 July 2019.

1.3 BACKGROUND

As stipulated in the section 71 of the MFMA (act 56 of 2003) that the Accounting Officer of the 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 municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

Actual Revenue, per revenue source;

Actual borrowings;

Actual expenditure per vote

Actual Capital expenditure per vote

The amount of any allocations received;

Actual expenditure on those allocations, excluding expenditure on its share of the local government equitable shares, and allocations exempted by the annual Division of Revenue Act.

When necessary, an explanation of –

Any material variances from the municipality's projected revenue by source, and from municipality's expenditure projections per vote;

Any material variances from the service delivery and budget implementation plan, and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

SECTION 71 REPORT OF THE MFMA JULY 2019

2. Creditors Age Analysis

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)													
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2005_M10)													
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)													
Change Muncde to your own municipal code (e.g.: GT411)													
If (and only if) Creditors per function not available, list top 10 creditors by name													
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S													
Year	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-
2020	M01	KZN272	0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	-72 670	114 347	-2 100	5 000	20 153	0	-3 000	287 516	349 246
			0800	Auditor General	0	0	0	0	0	0	0	0	0
			0900	Other	29 500	1 650	-70 300	-9 000	0	28 300	-16 500	16 500	-19 850
			1000	Total	-43 170	115 997	-72 400	-4 000	20 153	28 300	-19 500	304 016	329 396
			TP01	SIY0005	0	0	0	0	0	0	0	117 830	117 830
			TP02	THE0059	97 330	0	0	0	0	0	0	0	97 330
			TP03	CHA0002	0	0	0	0	0	0	0	76 050	76 050
			TP04	SAG0001	0	0	0	0	0	0	0	61 035	61 035
			TP05	SIP0037	29 500	0	-28 300	0	0	28 300	0	0	29 500
			TP06	MLO0004	0	1 750	0	0	0	0	0	0	1 750
			TP07	BOX0001	0	-1 153	900	0	253	0	0	0	0
			TP08	BEN0003	0	-29 600	0	0	0	0	0	29 600	0
			TP09	ALI0001	0	0	0	0	0	0	0	0	0
			TP10	All other suppliers	-170 000	112 747	-44 100	-2 500	20 153	0	-16 500	46 100	-54 100
			TOT	Total	-43 170	83 744	-71 500	-2 500	20 406	28 300	-16 500	330 616	329 396

The above table illustrate the aged creditors for 31 July 2019, the municipality is owing R329 thousand, R330 thousand is sitting on over 1 year which is due to creditors which are long outstanding as a result of IT Siyaya and Chain Concept Company which their contracts were terminated during the 2010/11 forensic investigation.

SECTION 71 REPORT OF THE MFMA JULY 2019

3. Debtors Aged Analysis

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
 Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Muncde to your own municipal code (e.g.: GT411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
2020	M01	KZN272	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	12 638 051	2 200 241	617 903	600 064	559 278	610 308	9 524 179	44 803 318	71 553 343	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	107 419	327 153	253 341	251 970	250 366	248 821	1 658 535	16 015 538	19 113 143	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	62 843	49 352	34 377	13 664	24 208	22 721	13 865	193 494	414 523	0	0
			1810	Interest on Arrear Debtor Accounts	0	-22 398	0	0	0	0	0	2 652 421	2 630 022	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	992 500	1 174 315	897 156	881 179	1 750 177	1 850 147	11 984 646	61 169 358	80 699 478	0	0
			2000	Total By Income Source	13 800 814	3 728 662	1 802 777	1 746 876	2 584 030	2 731 997	23 181 225	124 834 128	174 410 510	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	8 998 542	2 250 918	563 828	535 263	882 319	1 039 719	11 541 375	61 477 135	87 289 099	0	0
			2300	Commercial	1 416 621	894 416	665 033	644 115	790 419	785 557	5 233 130	24 031 761	34 461 052	0	0
			2400	Households	896 821	577 794	573 916	567 498	911 292	906 721	6 069 846	39 319 780	49 823 667	0	0
			2500	Other	2 488 830	5 535	0	0	0	0	336 875	5 452	2 836 692	0	0
			2600	Total By Customer Group	13 800 814	3 728 662	1 802 777	1 746 876	2 584 030	2 731 997	23 181 225	124 834 128	174 410 510	0	0

The Municipality is facing a challenge of Aging Debtors with a huge amount of R174 million which makes a difference of 12 million from R161 million of the previous month. Some of the debtors are non-traceable which makes it difficult to follow up and issue out demand letters. Approximately 88% of the total debtors are over 90 days, the budget needs to be adjusted to cater for such provision for doubtful debts. Majority of the long outstanding debtors for Households relates to indigent customers, and they will be written off upon completion of the

SECTION 71 REPORT OF THE MFMA JULY 2019

indigent register. Organs of State balance is made up of National Public Works properties, which are still being verified by agents appointed by Works. Commercial category balance is mostly made up of Tiger Lodge property, Senekal, Crystal Lagoon and Thanda Royal properties.

4.Income

The below table illustrate the billing of the municipality and the operating grants.

KZN272 Jozini - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		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		23,827	31,523	-	15,822	15,822	2,627	13,195	502%	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		3,615	3,147	-	304	304	262	42	16%	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		772	863	-	66	66	72	(6)	-9%	-
Interest earned - external investments		4,286	3,500	-	243	243	292	(49)	-17%	-
Interest earned - outstanding debtors		14,803	10,000	-	1,053	1,053	833	220	26%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,181	114	-	0	0	9	(9)	-96%	-
Licences and permits		1,248	1,270	-	92	92	106	(14)	-13%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		152,269	195,128	-	67,511	67,511	16,261	51,250	315%	-
Other revenue		219	488	-	14	14	41	(27)	-65%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		202,220	246,032	-	85,104	85,104	20,503	64,602	315%	-

Reasons for variances

-Property rates: Actual for the first month of the year indicates a huge amount billed of 15.8 million. Reason for the over billing is owing to the fact that the municipality is giving once off billing on state owned properties.

-Service Charges-Refuse: YTD actual amounts to R294 thousand and makes a variance of R45 thousand when comparing with YTD Budget of R249 thousand. Under budgeting from the onset is due to the reason that the municipality is giving once off billing from the state-owned properties

-Rental of Facilities and equipment: Only R65 thousand received by the municipality on the first month of which R72 thousand was budgeted for and makes a variance of R6 thousand. This is due to the reason that the municipality only depends upon the number of bookings of community halls.

-Interest on external Investment: This month's actual amount of R243 is less than the budgeted R292 thousand because we invested halfway through the month of July 2019 and the actual amount will improve in the latter part of the first quarter as investments will be earning full months interest.

-Fines, Penalties and Forfeits: The Municipality is yet to update the traffic fines issued.

-Licenses and Permits: First month actual amounts to R92 thousand because of bookings being less than anticipated in the first month of the financial year

5. Expenditure

KZN272 Jozini - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		71,373	87,774	-	4,967	4,967	7,314	(2,348)	-32%	-
Remuneration of councillors		14,291	14,832	-	1,115	1,115	1,236	(121)	-10%	-
Debt impairment		36,318	25,074	-	-	-	2,089	(2,089)	-100%	-
Depreciation & asset impairment		23,366	18,000	-	-	-	1,500	(1,500)	-100%	-
Finance charges		152	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1,144	120	-	5	5	10	(5)	-50%	-
Contracted services		39,900	26,500	-	1,198	1,198	2,208	(1,011)	-46%	-
Transfers and subsidies		15,789	14,000	-	106	106	1,167	(1,061)	-91%	-
Other expenditure		55,552	48,760	-	3,346	3,346	4,063	(717)	-18%	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		257,886	235,059	-	10,736	10,736	19,588	(8,852)	-45%	-
Surplus/(Deficit)		(55,666)	10,972	-	74,368	74,368	914	73,454	0	-
Transfers and subsidies - capital (municipal and district)		41,280	37,394	-	8,340	8,340	3,057	5,283	0	-
(National / Provincial and District)		-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(14,386)	48,366	-	82,708	82,708	3,972			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(14,386)	48,366	-	82,708	82,708	3,972			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(14,386)	48,366	-	82,708	82,708	3,972			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(14,386)	48,366	-	82,708	82,708	3,972			-

Reasons for variances

-Employee Related costs: Monthly actual

-Remuneration of Councillors: Monthly actual is R1.1 Million whereas the budgeted year to date is R1.2 Million due to the fact that the budget is based on the assumption that when the new upper limits are issued, there will be an increase in councillors remuneration.

-Debt Impairment: Assessment of debt impairment is normally performed at year end therefore we not yet having any figure in the actual column. Provision for doubtful debts will be calculated out of the total debt determinable after year end.

-Depreciation: The Municipality is busy putting together 2018-19 GRAP compliant Asset Register so after completion will then move from credible information on wards.

- Other Material: Other Material refers to repairs and maintenance account which its projects are taking a shape of being implemented during the month of August.

-Contracted Services: Monthly actual expenditure is R1.2 Million and the budget year to date is R2.2 Million due to the fact that this is the first month of the year and other contracted service providers will issue invoices in August 2019.

-Transfer & Subsidies: Actual YTD on transfers and Subsidies makes a total of R106 Thousand compared to the budget of R1.2 Million because this is the first month of the year and expenditure will increase as the year unfolds.

7.Cashflow Projection

The below table illustrates the actual collected from 01 July 2019 to 31 July 2019, the actual amount in the bank as at the end of July is R112 Million.

Investments: amounts to R79.5 million and

Operational account: amounts to R32.5 million

Reasons for variances

-Property Rates: Out of R1.3 million the municipality budgeted to collect, property rates collection is sitting at 733 thousand which makes 53.3% of collection over budgeted, this is due to the reason that the billing also includes once off billing on state owned properties.

-Service Charges-Refuse: Out of R133 thousand the Municipality budgeted to collect on refuse removal, collection is sitting at R79 thousand which makes 59% collection rate when it compared to budgeted amount.

-Rental of Facilities and equipment: Out of R72 thousand the municipality budgeted to collect, the municipality managed to collect R95 thousand which makes 131% collection over budgeted.

-Interest on external Investment: The total amount collected by the Municipality on Interest on external Investments is R397 including the interest on primary bank account.

-Fines, Penalties and Forfeits: The actual amount received for the month is R10 thousand, and the actual year to date is R10 thousand as well.

-Licenses and Permits: The Municipality budgeted to collect R17 thousand but the municipality managed to collect R132 thousand.

-Transfer receipt of Operating and Capital grants: The Municipality has received its first tranche on Equitable share of R76 million and MIG of R15 million. There were no discrepancies all grants were received as per gazette .

Investment portfolio

SECTION 71 REPORT OF THE MFMA JULY 2019

Investment Reconciliation



ACCOUNT DETAILS				Jul-19						Reconciliation
INSTITUTE	ACCOUNT NO	TYPE OF ACCOUNT	INTEREST RATE	OPENING BALANCE	TRANSFERS IN	INTEREST	TRANSFER OUT	BANK CHARGES	CLOSING BALANCE	GL Balance
ABSA	2078624638	FIXED DEPOSIT	6.81%		R 5 000 000.00	R 8 395.89			R 5 008 395.89	R 5 008 395.89
ABSA	2078611653	FIXED DEPOSIT	7.00%		R 5 000 000.00	R 14 383.56			R 5 014 383.56	R 5 014 383.56
ABSA	2078608636	FIXED DEPOSIT	7.00%		R 5 000 000.00	R 15 342.46			R 5 015 342.46	R 5 015 342.46
ABSA	2078605719	FIXED DEPOSIT	7.00%		R 5 000 000.00	R 16 301.36			R 5 016 301.36	R 5 016 301.36
ABSA	2078602402	FIXED DEPOSIT	7.00%		R 5 000 000.00	R 19 178.08			R 5 019 178.08	R 5 019 178.08
FNB	62406733164	CALL ACCOUNT	6.00%	R 219 566.88		R 1 127.91			R 220 694.79	R 220 694.79
FNB	62424077403	CALL ACCOUNT	6.00%	R 1 149.15		R 6.19			R 1 155.34	R 1 155.34
FNB	62588270612	CALL ACCOUNT	6.00%	R 14 551.02		R 75.95			R 14 626.97	R 14 626.97
FNB	74818042314	FIXED DEPOSIT	7.26%		R 5 000 000.00	R 19 890.41			R 5 019 890.41	R 5 019 890.41
FNB	74818274511	FIXED DEPOSIT	7.26%		R 5 000 000.00	R 16 906.84			R 5 016 906.84	R 5 016 906.84
FNB	74818497866	FIXED DEPOSIT	7.24%		R 5 000 000.00	R 14 876.71			R 5 014 876.71	R 5 014 876.71
FNB	74818561546	FIXED DEPOSIT	7.24%		R 5 000 000.00	R 14 876.71			R 5 014 876.71	R 5 014 876.71
FNB	74819237526	FIXED DEPOSIT	7.08%		R 5 000 000.00	R 8 728.76			R 5 008 728.76	R 5 008 728.76
GRINDROD	11000034006	CALL ACCOUNT	6.25%	R 116 456.81		R 632.54			R 117 089.35	R 117 089.35
GRINDROD	11000032450	CALL DEPOSIT	6.25%	R 7 955 484.53		R 43 210.27			R 7 998 694.80	R 7 998 694.80
GRINDROD	110000150005	CALL DEPOSIT	6.25%	R 959 903.73		R 5 213.72			R 965 117.45	R 965 117.45
STANDARD	268741042032	FIXED DEPOSIT	7.23%		R 5 000 000.00	R 7 928.08			R 5 007 928.08	R 5 007 928.08
STANDARD	268741042034	FIXED DEPOSIT	7.45%		R 5 000 000.00	R 12 246.58			R 5 012 246.58	R 5 012 246.58
STANDARD	268741042031	FIXED DEPOSIT	7.50%		R 5 000 000.00	R 16 438.36			R 5 016 438.36	R 5 016 438.36
STANDARD	26874142030	FIXED DEPOSIT	7.45%		R 5 000 000.00	R 16 328.77			R 5 016 328.77	R 5 016 328.77
TOTALS:				R 9 267 112.12	R 70 000 000.00	R 252 089.15	R -	R -	R 79 519 201.27	R 79 519 201.27

SECTION 71 REPORT OF THE MFMA JULY 2019

After the receipt of the equitable share the municipality decided to invest R70 million Rands at the end of the month the municipality received R252 thousands of interest.

The below table illustrate the grants received as per gazette and Expenditure thereof, the municipality received all the grants as per DORA both operational and Capital.

KZN272 JOZINI MUNICIPALITY GRANT REGISTER								Reconciliation
Name of grant	Opening Balance as at Monday, 01 July 2019	Receipts	Expenditure: Operating (Revenue Recognised)	Expenditure: Capital (Revenue Recognised)	Adjustments	Closing Balance as at Tuesday, 30 June 2020	Balance as per GL	
Land Use Scheme	R 500 000	R -	R -	R -	R -	R 500 000	R 500 000	
Expanded Public Works Programme Integrated grant for Municipalities (EPWP)	R -	R -	R 612 192	R -	R -	R -612 192	R -612 192	
Financial Management Grant (FMG)	R -	R -	R 87 768	R -	R -	R -87 768	R -87 768	
Housing Management Grant	R 6 707 051	R -	R -	R -	R -	R 6 707 051	R 6 707 051	
Municipal Demarcation Transition Grant (MDTG)	R -	R -	R -	R -	R -	R -		
Municipal Disaster Grant (MDG)	R -	R -	R -	R -	R -	R -		
Building Plan Grant	R 28 500	R -	R -	R -	R -	R 28 500	R 28 500	
Integrated National Electrification Programme Grant (INEP)	R -	R -	R -	R -	R -	R -	R -	
Integrated Electrification Programme Eskom Grant INEP (ESKOM)	R -	R -	R -	R -	R -	R -	R -	
Ngwenya Community Centre	R 225 798	R -	R -	R -	R -	R 225 798	R 225 798	
Municipal Infrastructure Grant (MIG)	R -	R 15 000 000	R -	R 3 073 219	R -	R 11 926 781	R 11 926 781	
FRESH PRODUCE MARKET GRANT	R 73 002	R -	R -	R -	R -	R 73 002	R 73 002	
Neighbourhood Development Partnership Grant (NDPG)	R -	R -	R -	R -	R -	R -	R -	
IMPLEMENTATION OF POUND Grant (IP)	R 48 418	R -	R -	R -	R -	R 48 418	R 48 418	
HOUSING GRANT	R 76 073	R -	R -	R -	R -	R 76 073	R 76 073	
D0001/IL1637/F0001/X049/R0075/001/FIN	R 69 700	R -	R -	R -	R -	R 69 700	R 69 700	
DEVELOPMENT OF RECYCLING CENTRE	R 10 730	R -	R -	R -	R -	R 10 730	R 10 730	
Urban Settlement Development Grant (USDG)	R -	R -	R -	R -	R -	R -		
LIBRARY GRANT	R -	R -	R 588 040	R -	R -	R -588 040	R -588 040	
(Insert name of Grant 2)	R -	R -	R -	R -	R -	R -		
TOTAL	R 7 739 271	R 15 000 000	R 1 288 000	R 3 073 219	R -	R 18 378 053	R 18 378 053	

YTD expenditure on Grants makes a total of R4.3 million which is made up of Operational Expenditure of R1.2 million and Capital Expenditure R3 million, the reason the operational grants are over spending is because the municipality have not received the grants yet and will be receiving it on the following months.

8. Capital Expenditure

Description	Actual received	Actual	Actual to-date	Unspent
MIG	R 15 000 000.00	R 3 073 219.00	R 3 073 219.00	R 11 926 781.00

The above table illustrates how the municipality has spent on capital grants; the municipality spent R3 Million.

9. Statement of Financial Position

BSAC : STATEMENT OF FINANCIAL POSITION ACTUALS (All values in Rand and +)

Save File as : Muncde_BSAC_ccyy_Mnn.XLS (e.g.: GT411_BSAC_2011_M01)

Change Year End (ccyy) to Financial Year End (e.g.: 2011 for year 2010/2011)

Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Actual M01
2020	M01	KZN272	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	384 748 875
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	384 748 875
			0700	Non-Current Liabilities	
			0900	Borrowing	0
			0910	Non-Current Provisions	7 027 957
			1000	Total Non-Current Liabilities	7 027 957
			2300	Current Liabilities	
			2400	Consumer Deposits	726 276
			2500	Provisions	114 586 684
			2600	Creditors	29 110 848
			2610	Conditional Grants and Receipts	21 822 971
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	166 246 779
			1650	Total Net Assets and Liabilities	558 023 611
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	292 030 376
			1400	Non-Current Investments	0
			1500	Long-term Receivables	0
			1401	Investment Property	0
			1402	Investment in Associate	0
			1403	Agricultural	0
			1404	Biological	0
			1405	Intangible	-136 465
			1406	Other Non-Current Assets	0
			2900	Total Non-Current Assets	291 893 912
			1700	Current Assets	
			2200	Call Investment Deposits	25 175 049
			1900	Inventory	0
			2000	Consumer Debtors	139 951 139
			2010	Other Debtors	13 388 291
			2100	Current Portion Of Long-Term Receivables	0
			1800	Cash	87 615 220
			2150	Total Current Assets	266 129 699
			3000	Total Assets	558 023 611



Quality Certificate

I JA Mngomezulu, the **MUNICIPAL MANAGER** of the Jozini Local Municipality, hereby certify that the section 71 report for the period ending **31 July 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name:

Municipal Manager of the Jozini Local Municipality

Signature: _____

Date: _____