



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

# In-Year Report

*Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.*

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## Monthly Budget Statement February 2017

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**JOE GQABI  
DISTRICT  
MUNICIPALITY**

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## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virements** – 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	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	YTD Actual
<b>Revenue by Source</b>									
Government grants and subsidies	(112,091,745)	(23,156,360)	(15,888,392)	(28,938,189)	(40,460,916)	(105,780,582)	(25,689,914)	(25,561,135)	(377,567,233)
Public Contributions and Donations	0	0	0	0	0	0	0	0	0
Government Services	0	0	0	0	0	0	0	0	0
Interest earned - external investments	(177,358)	(469,724)	(349,918)	(270,925)	(177,641)	0	(530,220)	(259,167)	(2,234,954)
Other income	(195,760)	(332,532)	(41,624)	(7,953,752)	(1,764,757)	(1,934,663)	(143,935)	(42,956)	(12,409,981)
Service Charges: Water & Sanitation	(1,296,023)	(1,854,670)	(2,466,649)	(20,867,325)	(17,731,255)	(8,149,854)	(1,772,099)	(3,247,843)	(57,385,718)
<b>TOTAL</b>	<b>(113,760,887)</b>	<b>(25,813,286)</b>	<b>(18,746,584)</b>	<b>(58,030,191)</b>	<b>(60,134,569)</b>	<b>(115,865,099)</b>	<b>(28,136,168)</b>	<b>(29,111,102)</b>	<b>(449,597,886)</b>

As at 28 February 2017 the municipality recorded actual revenue of an amount of R 29,111 million, resulting in the revenue to date of R 449,597 million which represents 66% of the total budget forecast.

A majority of the municipality revenue is a result of government grants and subsidies. They represent 88% of the total revenue for the month of January.

During the month of February, revenue relating to service charges recorded amounts to R 3,247 million.

Table 2: Operating Expenditure per category

	July Actual	Aug Actual	Sept. Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	YTD Actual
<b>Expenditure by Nature (GFS Function)</b>									
Employee related costs	14,093,215	13,467,645	13,675,068	13,614,816	22,201,164	14,888,343	13,725,662	17,467,876	123,133,788
Remuneration of Councillors	441,702	187,485	461,263	453,514	453,303	453,314	449,311	471,562	3,371,455
Debt Impairment	0	0	0	0	0	0	0	0	0
Depreciation and Amortisation	0	72,048	12,626,642	4,208,881	0	4,208,881	4,208,881	0	25,325,331
Finance charges	0	0	229,851	0	0	0	0	0	229,851
Bulk Purchases	0	0	0	29,600	441,038	4,033	382,053	26,019	882,744
Contracted services	0	0	0	0	0	0	0	0	0
Grants and Subsidies paid	0	0	0	0	0	0	0	0	0
General expenses	10,218,541	15,525,057	9,341,878	13,811,457	13,220,091	22,760,568	8,296,284	14,932,275	108,106,151
<b>TOTAL</b>	<b>24,753,458</b>	<b>29,252,234</b>	<b>36,334,702</b>	<b>32,118,267</b>	<b>36,315,596</b>	<b>42,315,139</b>	<b>27,062,191</b>	<b>32,897,732</b>	<b>261,049,319</b>

The municipality incurred operating expenditure amounting to R 32,897 million during the month of February 2017.

### 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 passed. 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 that was not recorded during December was rectified on January. However, R4, 208 million was also recorded for the month of January, as the municipality provides depreciation on a monthly basis in order to ensure reliability of monthly reporting.

- **Employee related costs**

The year to date employee related costs spent amounts to R 123,133 million, which represents 64% of the total budget forecast (R 193,059 million).

- **Remuneration of councillors**

The year to date actual remuneration of councillors spent amounts to R 3,371 million which represents 51 % of the total budget forecast (R 6,649 million).

More detail with regard to the employee related cost and remuneration of councillors 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	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	YTD Actual
<b>Capital Expenditure by GFS</b>									
Executive & Council	-	-	-	-	-	-	-	-	-
Budget & Treasury	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	146,485	-	-	922,252	1,068,737
Planning & Development	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	88,400	88,400
Environmental Protection	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Waste Management	8,345,166	3,829,326	4,500,312	5,418,273	9,401,214	9,352,448	(6,745,731)	5,711,159	39,812,166
Water	-	11,709,501	7,781,556	15,985,131	28,983,507	11,880,969	11,639,587	11,541,317	99,521,568
<b>TOTAL</b>	<b>8,345,166</b>	<b>15,538,827</b>	<b>12,281,868</b>	<b>21,403,403</b>	<b>38,531,206</b>	<b>21,233,417</b>	<b>4,893,856</b>	<b>18,263,128</b>	<b>140,490,871</b>

**Capital Expenditure by Vote**

The capital expenditure recognised during February 2017 amounts to R 18,263 million. This represents the actual money spent on the provision of service delivery relating to water and sanitation.

The Municipal Infrastructure 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 relating to the February 2017 in-year report are:**

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for February 2017 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 March 2017.
- (c) Any other resolutions required by the Council.

## Section 3 – Executive Summary

### 3.1 Introduction

This Budget statement report for February 2017 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**

Actual Interest on Investment earned amounts to R 2,234 million which represents 66% of the total budget forecast (R 3,368 million).

- **Other revenue**

Other Revenue comprises of contributions from LG Seta 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 28 February 2017

The current accumulated surplus of the municipality as at 28 February 2017 amount to R 1,271 billion.

#### 3.2.2.1 Current Assets

- **Cash**

The cash balance of R 60,492 million comprises of cash floats in the form of petty cash, cashier floats and 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 value of inventory as at 28 February 2017 amount to R 3,269 million.

The current ratio decreased to 0.41 as at 28 February 2017 in comparison to the current ratio of 0.44 as at 31 January 2017. Although the current ratio decreased, it 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 non-current assets as at 28 February 2017 amount to R 1,610 billion, which represents 94% of the year to date budget (R 1,710 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 trade and other payables as at 28 February 2017 amount to R 478,007 million, which include creditors, provisions, and unspent conditional grants.

The total actual amount relating to creditors as at 28 February 2017 amounts to R 14,777 million.

It must be noted that the age analysis is based on invoice date not invoice received. The municipality is therefore in compliance with the MFMA requirements.

### 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 R 16,882 million.

### 3.3 Remedial or corrective steps

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

#### 3.3.1 *Bank reconciliation*

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

#### 3.3.2 *Monthly Procedures*

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

- Contributions of medical aid for pensioners;
- Creditors and Debtors reconciliations
- VAT reconciliation;
- Depreciation;
- Short term portion of long-term liabilities; and
- Recognition of interest earned both for call deposits and non-current investments

- Identifying incorrect allocations and wrong vote classifications

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

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

### **3.4 Conclusion**

JGDM had many challenges during the 2015/16 financial year due to the effects of taking over the water and sanitation services from the local municipalities. The effects of such challenges carried over to 2016/2017 financial year.

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 during the 2014/15 and 2015/16 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 - M08 February

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	77,047	71,981	71,981	1,855	3,151	19,185	(16,034)	-84%	77,413
Investment revenue	4,300	3,368	3,368	259	2,235	2,454	(219)	-9%	3,092
Transfers recognised - operational	254,689	335,199	330,534	4,992	187,107	227,991	(40,884)	-18%	289,374
Other own revenue	6,890	12,844	12,852	43	12,410	1,415	10,995	777%	17,027
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>342,926</b>	<b>423,392</b>	<b>418,735</b>	<b>7,149</b>	<b>204,903</b>	<b>251,044</b>	<b>(46,142)</b>	<b>-18%</b>	<b>306,907</b>
Employee costs	164,837	193,859	186,085	17,468	123,134	111,626	11,508	10%	190,359
Remuneration of Councillors	5,310	6,649	6,649	472	3,371	4,379	(1,008)	-23%	5,040
Depreciation & asset impairment	50,699	50,756	50,900	-	230	159,257	(159,027)	-100%	26,687
Finance charges	5,103	2,255	2,255	-	230	361	(131)	-36%	2,004
Materials and bulk purchases	989	4,264	4,258	26	883	3,905	(3,022)	-77%	2,715
Transfers and grants	13,809	2,000	2,000	-	-	2,000	(2,000)	-100%	8
Other expenditure	248,625	234,643	228,817	14,932	108,106	157,934	(49,828)	-32%	269,296
<b>Total Expenditure</b>	<b>489,372</b>	<b>494,426</b>	<b>480,963</b>	<b>32,896</b>	<b>235,934</b>	<b>439,463</b>	<b>(203,509)</b>	<b>-46%</b>	<b>496,109</b>
<b>Surplus/(Deficit)</b>	<b>(146,446)</b>	<b>(71,030)</b>	<b>(62,228)</b>	<b>(25,749)</b>	<b>(31,031)</b>	<b>(188,419)</b>	<b>157,367</b>	<b>-84%</b>	<b>(109,202)</b>
Transfers recognised - capital	285,733	261,663	278,358	20,569	190,460	204,068	(13,608)	-7%	269,230
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>139,287</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>	<b>143,760</b>	<b>919%</b>	<b>160,028</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>139,287</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>	<b>143,760</b>	<b>919%</b>	<b>160,028</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>244,602</b>	<b>236,507</b>	<b>18,263</b>	<b>140,491</b>	<b>205,631</b>	<b>(65,160)</b>	<b>-32%</b>	<b>247,344</b>
Capital transfers recognised	-	167,345	154,016	18,003	104,153	147,867	(43,715)	-30%	154,016
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	11,605	-	88	88	-	88	#DIV/0!	88
Internally generated funds	-	<b>65,652</b>	<b>82,491</b>	<b>172</b>	<b>36,250</b>	<b>57,763</b>	<b>(21,539)</b>	<b>-37%</b>	<b>82,403</b>
<b>Total sources of capital funds</b>	-	<b>244,602</b>	<b>236,507</b>	<b>18,263</b>	<b>140,491</b>	<b>205,631</b>	<b>(65,160)</b>	<b>-32%</b>	<b>236,507</b>
<b>Financial position</b>									
Total current assets	(28,981)	41,686	41,686	-	205,635	-	-	-	41,686
Total non current assets	1,495,128	1,709,908	1,709,908	-	1,610,396	-	-	-	1,709,908
Total current liabilities	155,256	91,180	91,180	-	506,971	-	-	-	91,180
Total non current liabilities	40,331	79,973	79,973	-	38,561	-	-	-	79,973
<b>Community wealth/Equity</b>	<b>1,270,560</b>	<b>1,580,441</b>	<b>1,580,441</b>	-	<b>1,270,500</b>	-	-	-	<b>1,580,441</b>
<b>Cash flows</b>									
Net cash from (used) operating	101,449	259,671	259,671	30,248	30,248	21,639	(8,609)	-40%	239,730
Net cash from (used) investing	(94,743)	(278,436)	(278,436)	(8,329)	(23,187)	(23,203)	(16)	0%	(278,505)
Net cash from (used) financing	(229)	5,910	5,910	-	-	493	493	100%	(2,002)
<b>Cash/cash equivalents at the month/year end</b>	<b>11,806</b>	<b>2,949</b>	<b>(12,871)</b>	-	<b>9,483</b>	<b>(1,069)</b>	<b>(10,570)</b>	<b>972%</b>	<b>(36,330)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	13,127	12,783	10,768	10,439	10,235	9,941	60,079	158,182	285,554
<b>Creditors Age Analysis</b>									
Total Creditors	2,853	6,473	870	477	581	41	211	120	11,627

**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) - M08 February**

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>324,967</b>	<b>312,944</b>	<b>312,992</b>	<b>3,506</b>	<b>239,719</b>	<b>225,342</b>	10,377	5%	<b>268,743</b>
Executive and council		4,286	-	-	-	-	-	-	-	-
Budget and treasury office		320,133	304,455	304,455	3,505	235,311	224,962	10,349	5%	279,703
Corporate services		548	8,489	8,497	1	408	380	28	7%	9,040
<i><b>Community and public safety</b></i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>219,043</b>	<b>202,837</b>	<b>198,173</b>	<b>10,122</b>	<b>108,806</b>	<b>126,862</b>	(18,056)	-14%	<b>187,118</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		209,726	191,212	186,547	10,122	108,806	126,862	(18,056)	-14%	175,492
Environmental protection		9,317	11,625	11,625	-	-	-	-	-	11,625
<i><b>Trading services</b></i>		<b>110,644</b>	<b>169,273</b>	<b>161,968</b>	<b>15,483</b>	<b>105,074</b>	<b>136,834</b>	(31,761)	-23%	<b>148,031</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		105,948	151,828	168,523	15,483	94,153	128,197	(34,044)	-27%	123,963
Waste water management		4,695	17,445	17,445	-	10,920	8,637	2,283	26%	24,068
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>634,633</b>	<b>681,051</b>	<b>697,093</b>	<b>29,111</b>	<b>449,596</b>	<b>489,036</b>	<b>(39,440)</b>	<b>-8%</b>	<b>623,892</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>157,102</b>	<b>182,640</b>	<b>174,294</b>	<b>9,988</b>	<b>72,822</b>	<b>113,824</b>	(41,002)	-36%	<b>150,128</b>
Executive and council		43,766	48,811	53,571	4,037	29,755	22,787	6,968	31%	52,483
Budget and treasury office		69,021	74,821	72,932	3,103	22,672	64,611	(41,939)	-65%	55,109
Corporate services		44,314	59,008	47,792	2,449	20,395	26,427	(6,032)	-23%	42,536
<i><b>Community and public safety</b></i>		<b>15,639</b>	<b>15,394</b>	<b>15,411</b>	<b>1,224</b>	<b>10,332</b>	<b>10,034</b>	498	5%	<b>16,763</b>
Community and social services		2,931	2,109	2,109	171	1,310	1,433	(123)	-9%	2,019
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12,705	13,485	13,303	1,053	9,221	8,601	621	7%	14,744
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>138,589</b>	<b>149,244</b>	<b>146,979</b>	<b>8,734</b>	<b>90,276</b>	<b>114,317</b>	(24,041)	-21%	<b>58,971</b>
Planning and development		1	0	1	-	1	1	(0)	-28%	1
Road transport		117,755	125,534	122,967	6,578	74,619	99,268	(24,649)	-25%	28,834
Environmental protection		20,833	23,710	24,011	2,155	15,656	15,048	609	4%	30,136
<i><b>Trading services</b></i>		<b>178,046</b>	<b>146,949</b>	<b>144,279</b>	<b>13,352</b>	<b>87,419</b>	<b>201,268</b>	(113,869)	-57%	<b>169,750</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		141,514	119,782	109,352	11,648	69,839	129,638	(59,799)	-46%	143,213
Waste water management		36,533	27,166	34,927	1,704	17,580	71,650	(54,070)	-75%	46,537
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>489,372</b>	<b>494,426</b>	<b>480,963</b>	<b>32,896</b>	<b>261,049</b>	<b>439,463</b>	<b>(178,414)</b>	<b>-41%</b>	<b>415,611</b>
<b>Surplus/ (Deficit) for the year</b>		<b>163,261</b>	<b>190,626</b>	<b>216,130</b>	<b>(3,787)</b>	<b>188,549</b>	<b>49,573</b>	<b>138,973</b>	<b>280%</b>	<b>208,281</b>

**4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

(The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. As part of Table C3; a table with the sub-votes is also prepared.)

**DC14 Joe Gqabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February**

Vote Description	Ref	2013/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		4,286	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		320,133	304,455	304,455	3,505	235,311	224,962	10,349	4.6%	279,703
Vote 3 - CORPORATE SERVICES		548	8,489	8,497	1	408	380	28	7.4%	9,040
Vote 4 - TECHNICAL SERVICES		320,369	360,485	372,516	25,605	213,879	263,696	(49,817)	-18.9%	323,523
Vote 5 - COMMUNITY SERVICES		9,317	11,625	11,625	-	-	-	-	-	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>634,633</b>	<b>681,051</b>	<b>697,093</b>	<b>29,111</b>	<b>449,196</b>	<b>489,036</b>	<b>(39,440)</b>	<b>-8.1%</b>	<b>623,892</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MANAGEMENT SERVICES		43,767	48,811	53,572	4,037	29,756	22,788	6,968	30.6%	52,484
Vote 2 - FINANCIAL SERVICES		69,021	74,821	72,932	3,103	22,672	64,611	(41,939)	-64.9%	32,043
Vote 3 - CORPORATE SERVICES		44,314	59,008	47,792	2,449	20,395	26,427	(6,032)	-22.8%	42,536
Vote 4 - TECHNICAL SERVICES		281,795	261,768	255,753	19,321	157,842	291,850	(134,008)	-45.9%	290,834
Vote 5 - COMMUNITY SERVICES		50,475	50,019	50,916	3,989	30,384	33,787	(3,403)	-10.1%	55,147
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>489,372</b>	<b>494,426</b>	<b>480,963</b>	<b>32,896</b>	<b>261,049</b>	<b>439,463</b>	<b>(178,414)</b>	<b>-40.6%</b>	<b>473,043</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>164,261</b>	<b>190,626</b>	<b>216,130</b>	<b>(3,787)</b>	<b>188,149</b>	<b>49,573</b>	<b>138,973</b>	<b>280.3%</b>	<b>150,848</b>



#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

(This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.)

DC14 Joe Gqabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		53,508	54,315	54,315	1,855	3,151	8,251	(5,100)	-62%	58,344
Service charges - sanitation revenue		23,539	13,163	13,163	-	-	6,431	(6,431)	-100%	14,566
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	4,503	4,503	-	-	4,503	(4,503)	-100%	4,503
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		4,300	3,368	3,368	259	2,235	2,454	(219)	-9%	3,092
Interest earned - outstanding debtors		5,347	2,866	2,866	-	11,487	444	11,042	2485%	6,987
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	119	119	66	145	-	145	#DIV/0!	119
Transfers recognised - operational		254,689	335,199	330,534	4,992	187,107	227,991	(40,884)	-18%	289,374
Other revenue		2,199	9,858	9,866	(23)	778	970	(192)	-20%	9,920
Gains on disposal of PPE		(657)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>342,926</b>	<b>423,392</b>	<b>418,735</b>	<b>7,149</b>	<b>204,903</b>	<b>251,044</b>	<b>(46,142)</b>	<b>-18%</b>	<b>366,907</b>
<b>Expenditure By Type</b>										
Employee related costs		164,837	193,859	186,085	17,468	123,134	111,626	11,508	10%	190,359
Remuneration of councillors		5,310	6,649	6,649	472	3,371	4,379	(1,008)	-23%	5,040
Debt impairment		70,897	20,875	20,875	-	-	1,066	(1,066)	-100%	19,809
Depreciation & asset impairment		50,699	50,756	50,900	-	230	159,257	(159,027)	-100%	26,687
Finance charges		5,103	2,255	2,255	-	230	361	(131)	-36%	2,004
Bulk purchases		989	4,264	4,258	26	883	3,905	(3,022)	-77%	2,715
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		13,809	2,000	2,000	-	-	2,000	(2,000)	-100%	8
Other expenditure		177,728	213,768	207,942	14,932	108,106	156,868	(48,762)	-31%	249,487
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>489,372</b>	<b>494,426</b>	<b>480,963</b>	<b>32,896</b>	<b>231,904</b>	<b>439,463</b>	<b>(203,509)</b>	<b>-46%</b>	<b>496,109</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		285,733	261,663	278,358	20,569	190,460	204,068	(13,608)	0	269,230
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>139,267</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>			<b>160,028</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>139,267</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>			<b>160,028</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>139,267</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>			<b>160,028</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>139,267</b>	<b>190,626</b>	<b>216,130</b>	<b>(5,180)</b>	<b>159,409</b>	<b>15,649</b>			<b>160,028</b>

4.1.5. Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding).

DC14 Joe Gqabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MANAGEMENT SERVICES		-	-	2,000	-	-	1,333	(1,333)	-100%	2,000
Vote 2 - FINANCIAL SERVICES		-	200	100	-	-	63	(63)	-100%	100
Vote 3 - CORPORATE SERVICES		-	3,268	2,033	922	1,069	1,722	(653)	-38%	2,769
Vote 4 - TECHNICAL SERVICES		-	238,133	232,375	17,252	139,334	202,532	(63,198)	-31%	242,387
Vote 5 - COMMUNITY SERVICES		-	3,001	-	88	88	-	88	#DIV/0!	88
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	244,602	236,507	18,263	140,491	205,651	(65,160)	-32%	247,344
<b>Total Capital Expenditure</b>		-	<b>244,602</b>	<b>236,507</b>	<b>18,263</b>	<b>140,491</b>	<b>205,651</b>	<b>(65,160)</b>	<b>-32%</b>	<b>247,344</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	3,468	4,133	922	1,069	3,118	(2,050)	-66%	4,869
Executive and council		-	-	2,000	-	-	1,333	(1,333)	-100%	2,000
Budget and treasury office		-	200	100	-	-	63	(63)	-100%	100
Corporate services		-	3,268	2,033	922	1,069	1,722	(653)	-38%	2,769
<b>Community and public safety</b>		-	3,001	-	88	88	-	88	#DIV/0!	88
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	3,001	-	88	88	-	88	#DIV/0!	88
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	238,133	232,375	17,252	139,334	202,532	(63,198)	-31%	242,387
Electricity		-	-	-	-	-	-	-	-	-
Water		-	169,889	187,927	11,541	99,522	167,320	(67,798)	-41%	188,517
Waste water management		-	68,245	44,447	5,711	39,812	35,212	4,600	13%	53,870
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	<b>244,602</b>	<b>236,507</b>	<b>18,263</b>	<b>140,491</b>	<b>205,651</b>	<b>(65,160)</b>	<b>-32%</b>	<b>247,344</b>
<b>Funded by:</b>										
National Government		-	167,345	154,016	18,003	104,153	147,867	(43,715)	-30%	163,438
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	(9,422)
<b>Transfers recognised - capital</b>		-	<b>167,345</b>	<b>154,016</b>	<b>18,003</b>	<b>104,153</b>	<b>147,867</b>	<b>(43,715)</b>	<b>-30%</b>	<b>154,016</b>
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	5	-	11,605	-	88	88	-	88	#DIV/0!	88
<b>Internally generated funds</b>	6	-	65,652	82,491	172	36,250	57,783	(21,534)	-37%	82,403
<b>Total Capital Funding</b>		-	<b>244,602</b>	<b>236,507</b>	<b>18,263</b>	<b>140,491</b>	<b>205,651</b>	<b>(65,160)</b>	<b>-32%</b>	<b>236,307</b>

4.1.6 Table C6: Monthly Budget Statement - Financial Position

DC14 Joe Gqabi - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5,031	381	381	60,492	381
Call investment deposits		5,015	2,568	2,568	7,146	2,568
Consumer debtors		91,572	26,014	26,014	96,165	26,014
Other debtors		(133,776)	10,000	10,000	38,563	10,000
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,178	2,723	2,723	3,269	2,723
<b>Total current assets</b>		<del>(28,961)</del>	<b>41,686</b>	<b>41,686</b>	<b>205,635</b>	<b>41,686</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		3,305	2,989	2,989	3,399	2,989
Investment property		2,508	2,894	2,894	2,354	2,894
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,487,998	1,698,713	1,698,713	1,603,516	1,698,713
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1,317	5,312	5,312	1,127	5,312
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1,495,126</b>	<b>1,709,906</b>	<b>1,709,906</b>	<b>1,610,396</b>	<b>1,709,906</b>
<b>TOTAL ASSETS</b>		<b>1,466,147</b>	<b>1,751,594</b>	<b>1,751,594</b>	<b>1,816,031</b>	<b>1,751,594</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		2,615	-	-	-	-
Borrowing		11,168	1,286	1,286	10,378	1,286
Consumer deposits		-	1,042	1,042	-	1,042
Trade and other payables		123,322	53,514	53,514	478,007	53,514
Provisions		18,150	35,337	35,337	18,585	35,337
<b>Total current liabilities</b>		<b>155,256</b>	<b>91,180</b>	<b>91,180</b>	<b>506,971</b>	<b>91,180</b>
<b>Non current liabilities</b>						
Borrowing		4,800	48,739	48,739	4,974	48,739
Provisions		35,531	31,234	31,234	33,587	31,234
<b>Total non current liabilities</b>		<b>40,331</b>	<b>79,973</b>	<b>79,973</b>	<b>38,561</b>	<b>79,973</b>
<b>TOTAL LIABILITIES</b>		<b>195,587</b>	<b>171,152</b>	<b>171,152</b>	<b>545,532</b>	<b>171,152</b>
<b>NET ASSETS</b>	2	<b>1,270,560</b>	<b>1,580,441</b>	<b>1,580,441</b>	<b>1,270,500</b>	<b>1,580,441</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,271,063	1,580,441	1,580,441	1,271,002	1,580,441
Reserves		(502)	-	-	(502)	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,270,560</b>	<b>1,580,441</b>	<b>1,580,441</b>	<b>1,270,500</b>	<b>1,580,441</b>

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges		47,817	36,158	36,158	1,293	1,293	3,013	(1,721)	-57%	81,939
Other revenue		-	9,977	9,977	222	222	831	(609)	-73%	-
Government - operating		311,264	335,199	335,199	94,510	94,510	27,933	66,577	238%	335,199
Government - capital		96,876	261,663	261,663	96,607	96,607	21,805	74,802	343%	261,663
Interest		4,535	3,368	3,368	135	135	281	(146)	-52%	3,368
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(345,992)	(374,258)	(374,258)	(162,519)	(162,519)	(31,188)	131,331	-421%	(348,588)
Finance charges		(764)	(2,255)	(2,255)	-	-	(188)	(188)	100%	(4,121)
Transfers and Grants		(12,286)	(10,181)	(10,181)	-	-	(848)	(848)	100%	(89,730)
<b>NET CASH FROM(USED) OPERATING ACTIVITIES</b>		<b>101,449</b>	<b>239,671</b>	<b>239,671</b>	<b>30,246</b>	<b>30,246</b>	<b>21,639</b>	<b>(6,609)</b>	<b>-40%</b>	<b>239,730</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		150	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	16	16	-	16	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		219	300	300	-	25	25	-	-	231
<b>Payments</b>										
Capital assets		(95,112)	(278,736)	(278,736)	(8,345)	(23,228)	(23,228)	-	-	(278,736)
<b>NET CASH FROM(USED) INVESTING ACTIVITIES</b>		<b>(94,743)</b>	<b>(278,436)</b>	<b>(278,436)</b>	<b>(8,329)</b>	<b>(23,187)</b>	<b>(23,203)</b>	<b>(16)</b>	<b>0%</b>	<b>(278,505)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	12,305	12,305	-	-	1,025	(1,025)	-100%	-
Increase (decrease) in consumer deposits		171	-	-	-	-	-	-	-	(1,001)
<b>Payments</b>										
Repayment of borrowing		(399)	(6,395)	(6,395)	-	-	(533)	(533)	100%	(1,001)
<b>NET CASH FROM(USED) FINANCING ACTIVITIES</b>		<b>(229)</b>	<b>1,910</b>	<b>1,910</b>	<b>-</b>	<b>-</b>	<b>493</b>	<b>493</b>	<b>100%</b>	<b>(2,002)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>6,476</b>	<b>(12,854)</b>	<b>(12,854)</b>	<b>21,919</b>	<b>7,061</b>	<b>(1,071)</b>			<b>(40,777)</b>
Cash/cash equivalents at beginning:		5,330	15,804	(17)		2,422	(17)			2,422
Cash/cash equivalents at month/year end:		11,808	2,949	(12,871)		9,483	(1,088)			(38,355)

## PART 2 – IN-YEAR REPORT

### Section 5–Debtors' analysis

#### 5.1 Supporting Table SC3

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - MOF February

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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	9,564	12,942	8,138	8,632	7,287	7,082	46,533	122,589	222,777	182,132	-	-	
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	4,018	3,896	3,102	3,126	2,968	2,897	16,998	47,170	84,176	73,160	-	-	
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	(0)	(0)	(0)	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>13,583</b>	<b>16,838</b>	<b>11,240</b>	<b>11,758</b>	<b>10,255</b>	<b>9,989</b>	<b>63,531</b>	<b>169,759</b>	<b>306,913</b>	<b>261,292</b>	<b>-</b>	<b>-</b>	
<b>2015/16 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	2,234	5,947	1,777	2,401	1,641	1,568	10,642	33,515	59,725	49,768	-	-	
Commercial	2300	1,118	860	645	575	582	644	3,260	5,616	13,289	10,676	-	-	
Households	2400	10,150	9,947	8,748	8,713	7,963	7,713	49,238	129,403	231,876	203,030	-	-	
Other	2500	81	83	70	69	70	64	391	1,225	2,052	1,818	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>13,583</b>	<b>16,838</b>	<b>11,240</b>	<b>11,758</b>	<b>10,255</b>	<b>9,989</b>	<b>63,531</b>	<b>169,759</b>	<b>306,913</b>	<b>261,292</b>	<b>-</b>	<b>-</b>	

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.

## Section 6–Creditors' analysis

### 6.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis as at 28 February 2017 with total creditors amounting to R 14,777 million.

**DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February**

Description	NT Code	Budget Year 2016/17								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	1	-	1	1	1	106	8	<b>116</b>
Bulk Water	0200	1,660	8	29	31	67	-	41	1,153	<b>2,989</b>
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,853	6,473	870	477	581	41	211	120	<b>11,627</b>
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	31	4	5	0	-	-	4	1	<b>46</b>
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,544</b>	<b>6,486</b>	<b>904</b>	<b>509</b>	<b>649</b>	<b>42</b>	<b>362</b>	<b>1,281</b>	<b>14,777</b>

## Section 7–Investment portfolio analysis

### 7.1 Supporting Table SC5

The investments of Joe Gqabi are represented by the investment in the entity Jogeda and a zero coupon investment at DBSA. The current investment register will be changed to make provision for call investment deposits (Deposits shorter than 90 days); Short term investments (Deposits longer than 90 days but shorter than 12 months) and non-current investments.

Table SC5 correctly represent only the non current investments to the value of R 2,226 million.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
JOGEDA		NA	Entity	NA	NA	NA	2,226	(2,226)	-
DBSA			Zero coupon		8		-	-	-
<b>Municipality sub-total</b>					8		2,226	(2,226)	-
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>		2			8		2,226	(2,226)	-

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table SC6 – Grants

This table below shows the status of grants transfer and expenditure to date.

Grant Reconciliation JULY 2016 TO JUNE 2017															
No.	Name of Grant	Opening Balance	Receipts YTD	Transferred to I/S July	Transferred to I/S August	Transferred to I/S September	Transferred to I/S October	Transferred to I/S November	Transferred to I/S December	Transferred to I/S January	Transferred to I/S February	TOTAL YTD Transferred to I/S	Closing Balance-UNSPENT	% spent	
2	DWAF	OPEX	(5,749.63)	-	-	-	-	-	-	-	-	-	(5,749.63)	#DIV/0!	
1	Environmental Health Practitioner	OPEX	(2,023,389.68)	-	-	-	-	-	-	-	-	-	(2,023,389.68)	#DIV/0!	
3	Finance Management Grant	OPEX	(138.92)	1,250,000.00	-	(528,803.54)	(38,833.09)	-	(72,378.13)	(9,387.29)	(22,184.39)	(671,586.44)	578,274.64	-54%	
4	MIG	CAPEX	(2,532,298.03)	96,074,000.00	(16,862,646.16)	(9,866,626.00)	(6,593,415.32)	(7,384,133.26)	(12,611,699.77)	(18,176,828.10)	(11,756,853.23)	(5,086,062.91)	(88,338,264.76)	5,203,437.21	-92%
5	Rural Roads Asset Management	OPEX	13,607.19	10,934,599.60	-	(9,992.47)	-	-	-	-	-	(9,992.47)	10,938,214.32	0%	
6	Expanded Public Works Programs	OPEX	-	1,032,000.00	-	(196,499.52)	-	(714,752.64)	-	(250,634.56)	-	(1,607,657.19)	(2,769,543.91)	(1,737,543.91)	-268%
7	Public Works Special Programs	OPEX	(3,883,897.33)	7,250,934.47	(1,661,210.05)	(1,705,827.11)	(1,746,742.06)	(2,193,188.12)	(3,104,000.86)	(1,674,031.00)	(1,491,733.26)	(3,362,114.48)	(16,938,846.94)	(13,571,809.80)	-234%
8	LGSETA	OPEX	(14,615.28)	1,155,198.44	(146,850.00)	(184,984.22)	(23,770.22)	-	-	(42,885.41)	(280,800.00)	(679,289.85)	461,293.31	-59%	
9	Water Services Infrastructure Grant	CAPEX	-	71,828,000.00	-	(1,143,865.10)	(792,433.12)	(5,555,376.78)	(11,634,993.36)	-	(8,789,281.02)	(8,463,557.22)	(36,379,506.60)	35,448,493.40	-51%
10	RBIG- Schedule 5	CAPEX	-	12,945,000.00	(159,300.29)	(2,756,932.58)	(130,186.37)	(119,639.77)	(1,363,667.59)	-	(723,263.62)	(546,663.86)	(5,799,654.68)	7,145,345.32	-45%
11	RBIG- Schedule 7	CAPEX	(4,235,910.00)	3,628,434.32	-	-	-	-	-	-	-	-	(607,475.68)	0%	
11	Drought Relief- COGTA	CAPEX	(12,966,953.62)	44,883,808.68	-	(4,271,345.24)	(6,043,771.00)	(11,185,522.87)	(11,806,499.98)	(3,916,960.60)	(2,919,395.54)	(7,019,558.60)	(47,163,053.83)	(15,246,198.77)	-105%
12	Department of Human Settlement	CAPEX	(5,485,489.66)	-	-	-	-	-	(876,238.96)	-	-	(876,238.96)	(6,361,728.62)	#DIV/0!	
13	Water Services Operating Subsidy	OPEX	998,558.00	-	-	-	-	-	-	-	-	-	998,558.00		
			<b>(31,134,834.96)</b>	<b>250,981,975.51</b>	<b>(18,830,006.50)</b>	<b>(20,136,072.24)</b>	<b>(15,859,122.24)</b>	<b>(27,191,446.53)</b>	<b>(40,520,861.56)</b>	<b>(24,967,071.35)</b>	<b>(25,732,799.37)</b>	<b>(26,380,598.65)</b>	<b>(199,625,978.44)</b>	<b>20,221,162.11</b>	



## **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 - M08 February

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		5,310	6,649	6,649	472	3,371	4,379	(1,008)	-23%	5,040
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5,310</b>	<b>6,649</b>	<b>6,649</b>	<b>472</b>	<b>3,371</b>	<b>4,379</b>	<b>(1,008)</b>	<b>-23%</b>	<b>5,040</b>
<b>% increase</b>	4		<b>25.2%</b>	<b>25.2%</b>						<b>-5.1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		9	12	12	1	6	8	(2)	-22%	10
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		119	156	156	12	89	102	(13)	-13%	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	2	<b>128</b>	<b>168</b>	<b>168</b>	<b>12</b>	<b>95</b>	<b>110</b>	<b>(15)</b>	<b>-13%</b>	<b>10</b>
<b>% increase</b>	4		<b>30.7%</b>	<b>30.7%</b>						<b>-92.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		101,623	109,379	108,539	11,970	76,230	72,387	3,843	5%	114,861
Pension and UIF Contributions		14,151	15,127	15,134	1,374	10,213	10,352	(139)	-1%	15,247
Medical Aid Contributions		6,134	7,472	7,680	521	4,168	3,891	277	7%	6,251
Overtime		8,185	8,354	8,414	886	7,005	5,293	1,712	32%	11,338
Performance Bonus		8,940	19,947	11,735	631	9,069	(57)	9,126	-16086%	10,496
Motor Vehicle Allowance		5,664	5,923	6,028	463	3,664	4,083	(418)	-10%	5,465
Cellphone Allowance		1,307	1,313	1,352	108	860	914	(54)	-6%	1,291
Housing Allowances		987	924	1,614	101	923	1,257	(334)	-27%	1,305
Other benefits and allowances		8,084	8,290	8,458	780	5,921	5,968	(46)	-1%	8,801
Payments in lieu of leave		553	6,057	6,057	-	2	162	(160)	-99%	6,020
Long service awards		767	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2,413	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	2	<b>158,806</b>	<b>182,786</b>	<b>175,011</b>	<b>16,834</b>	<b>118,056</b>	<b>104,250</b>	<b>13,806</b>	<b>13%</b>	<b>181,075</b>
<b>% increase</b>	4		<b>15.1%</b>	<b>10.2%</b>						<b>14.0%</b>
<b>Total Parent Municipality</b>		<b>164,245</b>	<b>189,602</b>	<b>181,826</b>	<b>17,318</b>	<b>121,523</b>	<b>108,739</b>	<b>12,784</b>	<b>12%</b>	<b>186,125</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>	2									
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	2									
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	2									
<b>% increase</b>	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	4	<b>164,245</b>	<b>189,602</b>	<b>181,826</b>	<b>17,318</b>	<b>121,523</b>	<b>108,739</b>	<b>12,784</b>	<b>12%</b>	<b>186,125</b>
<b>% increase</b>	4		<b>15.4%</b>	<b>10.7%</b>						<b>13.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>158,936</b>	<b>182,934</b>	<b>174,179</b>	<b>16,847</b>	<b>118,151</b>	<b>104,360</b>	<b>13,792</b>	<b>13%</b>	<b>181,085</b>

## Section 10 - Capital programme performance

### 10.1 Supporting Table C13

Supporting Tables SC13 include the following:

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

These two tables total to Table C5.

DC14 Joe Gqabi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	86,697	96,136	4,249	57,399	66,393	10,994	16.1%	106,421
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	57,408	71,368	4,999	44,368	48,018	3,649	7.6%	79,653
Dams & Reservoirs		-	-	16,695	-	-	11,130	11,130	100.0%	16,695
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	57,408	54,673	4,999	44,368	36,887	(7,481)	-20.3%	62,957
Infrastructure - Sanitation		-	29,289	26,768	(750)	12,991	20,336	7,345	36.1%	26,768
Reticulation		-	29,289	26,738	(750)	12,991	20,336	7,345	36.1%	26,768
Sewerage purification		-	-	30	-	-	-	-	-	-
Infrastructure - Other		-	-	-	(0)	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	(0)	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	156,372	136,038	13,092	82,063	137,076	55,012	40.1%	139,694
General vehicles		-	20,377	179	88	88	119	31	25.8%	267
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	134,060	134,060	13,004	81,975	134,060	52,085	38.9%	135,787
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	2,135	3,200	-	-	2,497	2,497	100.0%	3,200
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	600	-	-	400	400	100.0%	600
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	243,269	236,173	17,341	139,422	205,429	66,007	32.1%	246,273

DC14 Joe Gqabi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

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	
<b>R thousands</b>	1										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>		-	-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	1,333	333	922	1,069	222	(847)	-382.1%	-	
General vehicles		-	1,333	333	922	1,069	222	(847)	-382.1%	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	1,333	333	922	1,069	222	(847)	-382.1%	-	

- 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 - M08 February

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
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	<b>7,046</b>	<b>21,010</b>	<b>22,007</b>	<b>773</b>	<b>3,045</b>	<b>12,461</b>	7,416	<b>59.3%</b>	<b>19,499</b>
Infrastructure - Road transport		3,238	3,080	2,821	153	1,158	1,566	408	<b>26.1%</b>	3,480
Roads, Pavements & Bridges		3,238	3,080	2,821	153	1,158	1,566	408	<b>26.1%</b>	3,480
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		3,808	21,930	19,185	621	3,887	10,895	7,008	<b>64.3%</b>	16,019
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		3,808	21,930	19,185	621	3,887	10,895	7,008	<b>64.3%</b>	16,019
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		-	-	-	-	-	-	-		-
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		<b>372</b>	<b>3,861</b>	<b>2,473</b>	<b>42</b>	<b>369</b>	<b>1,871</b>	<b>1,402</b>	<b>80.3%</b>	<b>612</b>
General vehicles		20	218	172	5	16	106	90	84.7%	-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		-	-	-	-	-	-	-		-
Furniture and other office equipment		52	64	264	-	130	153	23	15.1%	229
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		300	3,579	2,039	37	223	1,613	1,390	86.2%	382
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>		<b>7,418</b>	<b>26,671</b>	<b>24,481</b>	<b>815</b>	<b>3,414</b>	<b>14,332</b>	<b>8,918</b>	<b>62.2%</b>	<b>20,110</b>

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

### **11.1 Overview**

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

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

### **12.1 Other information**

None



## Section 13 – Municipal Manager’s quality certification

### QUALITY CERTIFICATE

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

the monthly budget statement;

quarterly report on the implementation of the budget;

mid-year budget and performance assessment;

For the month ended 28 February 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

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

Municipal Manager of Joe Gqabi District Municipality (DC14)

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

Date: 14.03.2017 \_\_\_\_\_