



**2017/18 FINANCIAL YEAR**

**MONTHLY BUDGET STATEMENT**

**MARCH 2018**

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

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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.

**Virements 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: SECTION 1**

### **TO: THE EXECUTIVE MAYOR**

### **DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MARCH 2018**

#### **1. PURPOSE**

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

#### **2. VISION OF JOE GQABI DISTRICT MUNICIPALITY**

The vision of Joe Gqabi District is to provide an improved quality of life to all its residents.

#### **3. BACKGROUND**

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Further, Section 71 of the MFMA requires that, “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 national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending March 2018, the ten working day reporting limit expires on 16 April 2018.

National Treasury has indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic return forms were progressively lodged with the National Treasury before or on 16 April 2018, (ten working day limit).

These return forms are:

- ❖ Statement of Financial Performance (OSA)
- ❖ Capital Expenditure Actual (CAA)
- ❖ Cash Flow Statement (CFA)
- ❖ Aged Debtors (AD)
- ❖ Aged Creditors (AC)
- ❖ Statement of Financial Position (BSAC)
- ❖ Repairs and Maintenance (RME)
- ❖ Grants Returns

## SECTION 2 – EXECUTIVE SUMMARY

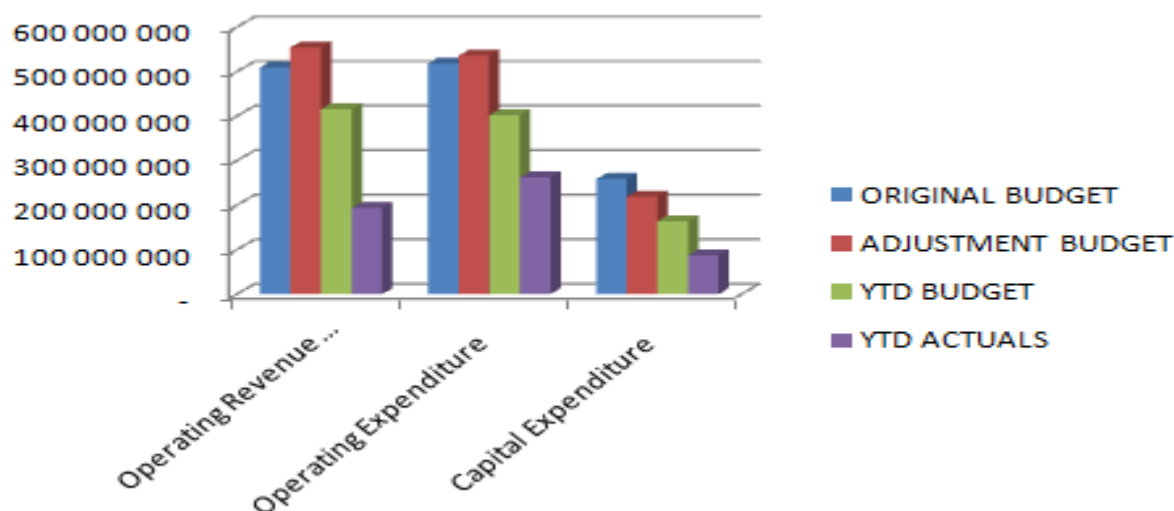
### 2.1 INTRODUCTION

This report has been prepared in accordance with the Municipal Budget and Reporting Regulations, 2008 and in line with Section 87 of the Municipal Finance Management Act, 2003.

### 2.2 CONSOLIDATED PERFORMANCE

**TABLE 1**

<b>Original Budget Vs Actuals (M09)</b>			
	<b>Operating Revenue Excluding Capital Transfer &amp; Contributions</b>	<b>Operating Expenditure</b>	<b>Capital Expenditure</b>
<b>ORIGINAL BUDGET</b>	<b>509 347 982</b>	<b>518 271 972</b>	<b>258 546 000</b>
<b>ADJUSTMENT BUDGET</b>	<b>554 315 890</b>	<b>535 818 287</b>	<b>218 489 000</b>
<b>YTD BUDGET</b>	<b>415 736 917</b>	<b>401 863 715</b>	<b>163 866 477</b>
<b>YTD ACTUALS</b>	<b>192 192 289</b>	<b>262 156 611</b>	<b>87 031 878</b>



The year-to-date operating revenue excluding capital transfer of the municipality in the 9<sup>th</sup> month of the 2017/18 financial year is R193 million, which constitutes 35 % of the year to date budget and 37 % of the Approved budget.

The year-to-date operating expenditure of the municipality in the 9<sup>th</sup> month of the 2017/18 financial year is R262 million, which constitutes 49 % of the year to date budget and 45 % of the Approved budget.

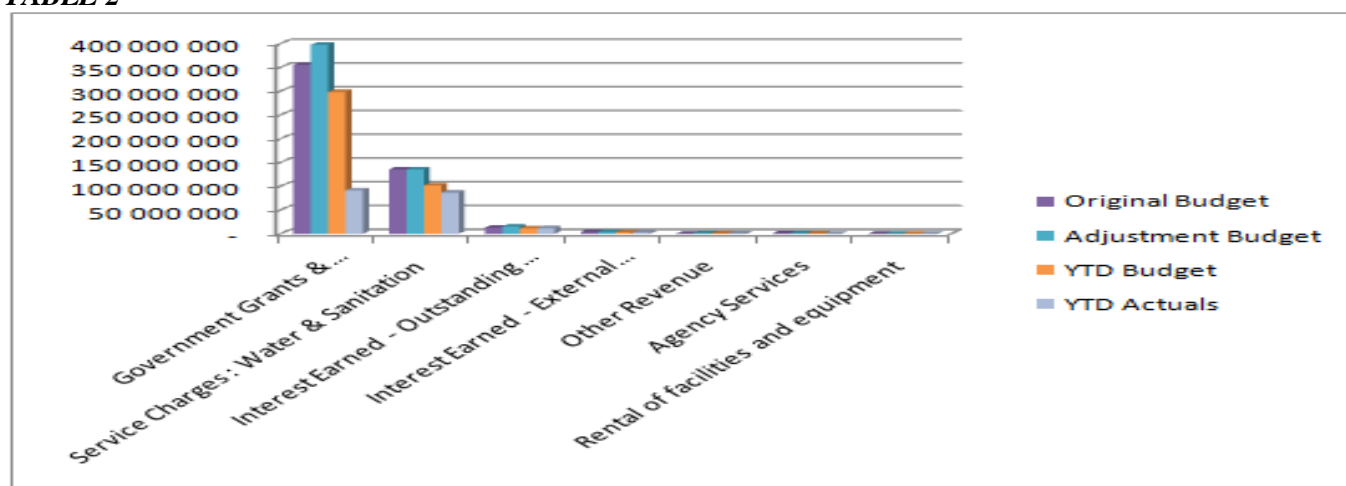
The year-to-date capital expenditure of the municipality in the 9<sup>th</sup> month of the 2017/18 financial year is R87 million, which constitutes 53 % of the year to date budget and 40 % of the Approved budget.



## 2.3 OPERATING REVENUE PER CATEGORY

Original Budget Vs Actuals (M09)					
	March Actuals	Original Budget	Adjustment Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	1 828 714	355 444 400	397 599 400	298 199 550	91 375 636
Service Charges : Water & Sanitation	7 598 113	135 396 288	135 396 288	101 547 216	85 323 477
Interest Earned - Outstanding Debtors	2 031 597	13 078 000	15 386 333	11 539 750	11 860 101
Interest Earned - External Investments	-	4 040 000	4 040 000	3 030 000	2 889 032
Other Revenue	47 740	388 294	892 869	669 652	736 827
Agency Services	-	992 000	992 000	744 000	-
Rental of facilities and equipment	981	9 000	9 000	6 750	7 219
	<b>11 507 145</b>	<b>509 338 982</b>	<b>554 315 890</b>	<b>415 736 917</b>	<b>192 192 292</b>

TABLE 2



In the 9th month of the 2017/18 financial year the municipality recorded actual revenue of R11, 6 Million. As it is indicated in **Table 2** above is the weighting of the YTD Actual on revenue per source as a percentage of YTD budget revenue as at 31 March 2018. The main contributors are Government Grants & Subsidies (**14%**), Service Charges (**66%**), Interest earned on external investment (**0%**), and Other Revenue (**1%**) Interest earned on outstanding debtors (**18%**) and Rental of Facilities and Equipment shared (**1%**).

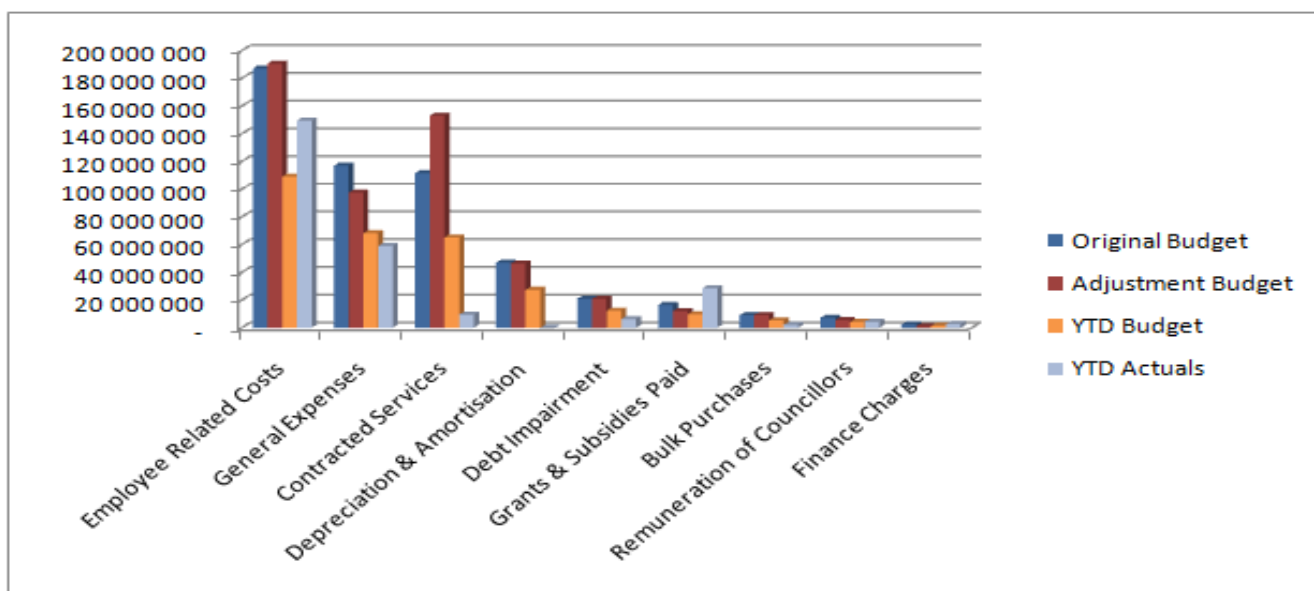
It must be noted that the total YTD actual revenue of the municipality is less than the YTD revenue anticipated for the period under review, and this has resulted to YTD Variance of **53%**, due to low collection and recognition rate of Service charges and Government Grant & Subsidies excluding capital transfers respectively the municipality anticipated for up to date.

More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10 and SC11.

## 2.4 OPERATING EXPENDITURE PER CATEGORY

**TABLE 3**

Expenditure by Nature (GFS Function)	Original Budget	Adjustment Budget	March Actuals	YTD Budget	YTD Actuals
Employee Related Costs	186 950 616	190 651 380	16 000 999	109 054 526	149 574 766
General Expenses	116 976 973	97 462 105	5 770 275	68 236 568	59 023 158
Contracted Services	111 507 005	152 926 855	1 244 874	65 045 753	9 449 421
Depreciation & Amortisation	46 920 616	46 371 942	-	27 370 359	-
Debt Impairment	20 875 142	20 875 142	3 863 792	12 177 166	6 342 492
Grants & Subsidies Paid	16 505 339	11 955 000	3 054 434	9 628 114	28 609 829
Bulk Purchases	9 000 000	9 000 000	2 071	5 250 000	2 105 555
Remuneration of Councillors	7 242 394	5 572 483	495 111	4 224 730	4 442 914
Finance Charges	2 293 887	1 003 380	482 849	1 338 101	2 626 497
	<b>518 271 972</b>	<b>535 818 287</b>	<b>30 914 405</b>	<b>302 325 317</b>	<b>262 174 632</b>



### 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 then 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.

In the 9th month of the 2017/18 financial year the municipality incurred operating expenditure amounting to R 30 million.

As it is indicated in the *Table 3* is the weighting of the YTD Actual on expenditure by nature as a percentage of total operational expenditure as at 31 March 2018. The main cost drivers of the municipality are Employee related costs (*52%*), Contracted Services (*4%*), Grants and Subsidies paid (*10%*) and General Expenses (*19%*), Debt impairment (*13%*), Finance charges (*1%*), Remuneration of councilors (*1%*), and Bulk Purchases (*0%*).

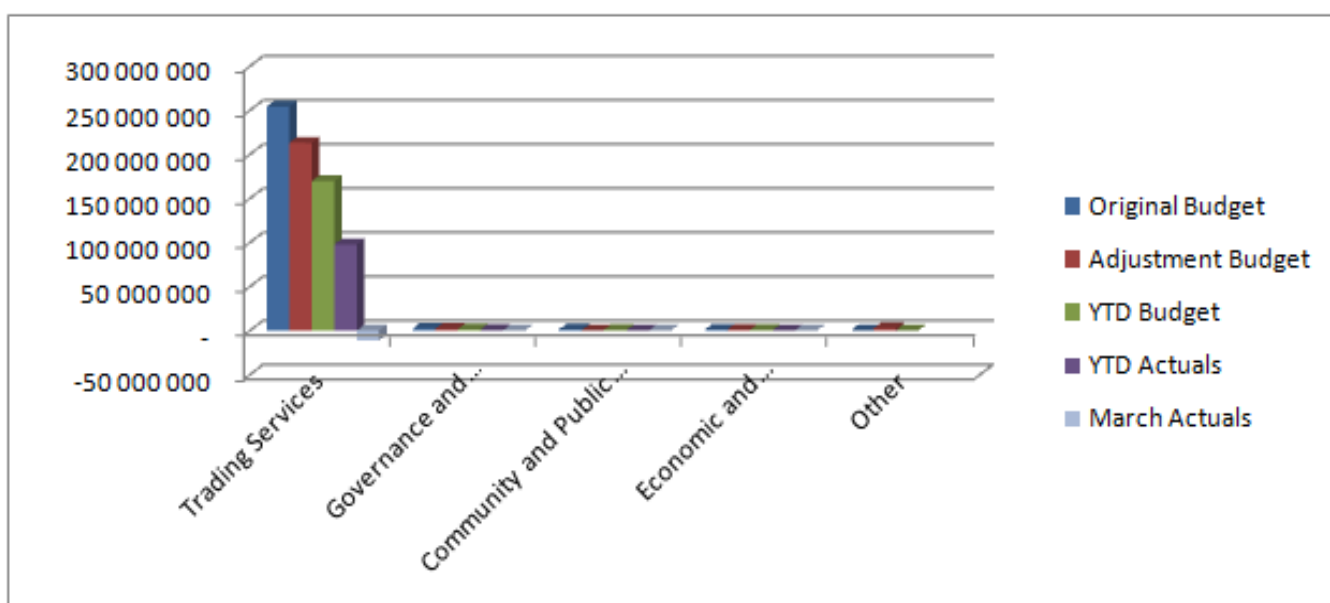
It must be noted that the total actual expenditure of the municipality is lower than the year to date budget anticipated for the period under review, and this has resulted to a YTD Variance of *13%*, due to the following cost driver which had no expenditure for the period under review; Depreciation which will be provided for annually as part of year-end procedures, Bulk purchases and Debt Impairment which has little expenditure.

More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10, SC11, SC13C and SC13D.

## 2.5 CAPITAL EXPENDITURE BY MUNICIPAL VOTE

**TABLE 4**

	Original Budget	Adjustment Budget	YTD Budget	YTD Actuals	March Actuals
Trading Services	254 155 000	213 000 000	169 436 667	86 514 564	- 11 107 591
Governance and Administration	2 236 000	2 085 000	1 490 667	517 320	-
Community and Public Safety	1 145 000	-	763 333	-	-
Economic and Environmental Services	1 010 000	1 000 000	673 333	-	-
Other	-	2 403 636	-	-	-
	<b>258 546 000</b>	<b>218 488 636</b>	<b>172 364 000</b>	<b>87 031 884</b>	<b>- 11 107 591</b>



In the 9th month of the 2017/18 financial year the municipality incurred a capital expenditure amounting to - R11 million due to MFS invoices that were cancelled and those invoices were already been included in the expenditure for previous months. This represents the actual money spent on the provision of service delivery relating to water and sanitation. As it is indicated in **Table 4** above is the weighting of the YTD Actual on expenditure by municipal vote as a percentage of YTD budget expenditure as at 31 March 2018.

It is noted that only the Trading services (Municipal Infrastructure Grant) which is the main contributor have expenditure for the month and Governance and Administration, all other services have no expenditure, and this has resulted to an YTD Variance of **49%** due to low expenditure in capital projects.

## 2.6 FINANCIAL POSITION

The detail of this section can be found in Section 2 of this report Table C6 (Financial Position) below:

The financial position indicates the position of the Joe Gqabi District Municipality, after considering the municipality's assets, liabilities and the equity as at 31 March 2018

The current accumulated surplus of the municipality as at 31 March 2018 amount to R 1, 6 billion.

### 2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 101 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 March 2018 amount to R 2, 7 million. The current ratio for the first month is 2.8: 1, this means that the municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.

### 2.6.2 NON-CURRENT ASSETS

The non-current assets as at 31 March 2018 amount to R 1, 75 billion, which represents 102% of the year to date budget (R 1, 71 billion).

### 2.6.3 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 31 March 2018 amount to R 118 million, which include creditors, provisions, and unspent conditional grants. The total actual amount relating to creditors as at 31 March 2018 amounts to R 7 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.

## 2.7 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 of R 162 million at the end of the month.

### 2.7.1 Remedial or corrective steps

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

- ❖ **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.
  
- ❖ **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
  
- ❖ **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.

## 2.8 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.

## 2.9 CONCLUSION

JGDM had many challenges during the 2016/17 financial year due to the effects of taking over the water and sanitation services from the local municipalities in 2015/16. The effects of such challenges can still be felt in this current 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. There are still challenges with the Billing and the municipality is making efforts in implementing a credit control policy.

## SECTION 3 – RESOLUTIONS

**Recommended resolution to Council relating to the March 2018 in-year report are:**

### RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for March 2018 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 16 April 2018.
- (c) Any other resolutions required by the Council.



#### **SECTION 4. MONTHLY BUDGET STATEMENT TABLES**

The in-year budget statement tables must consist of the tables in the First Attachment to this Schedule, namely –

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

4.1 The progress in implementation of budget in terms of SDBIP can be seen from the tables below.

DC14 Joe Gqabi - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

Description	2016/17	Budget Year 2017/18							
	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	-	135 396	135 396	15 196	85 323	101 547	(16 224)	-16%	135 396
Investment revenue	-	4 040	4 040	-	2 889	3 030	(141)	-5%	4 040
Transfers and subsidies	-	355 444	397 599	1 829	91 376	298 200	(206 824)	-69%	397 599
Other own revenue	-	14 467	17 280	2 080	12 604	12 960	(356)	-3%	17 280
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>509 348</b>	<b>554 316</b>	<b>19 105</b>	<b>192 192</b>	<b>415 737</b>	<b>(223 545)</b>	<b>-54%</b>	<b>554 316</b>
Employee costs	-	186 951	190 651	16 001	149 575	142 989	6 586	5%	190 651
Remuneration of Councillors	-	7 242	5 572	495	4 443	4 179	264	6%	5 572
Depreciation & asset impairment	-	46 921	46 372	-	-	34 779	(34 779)	-100%	46 372
Finance charges	-	2 284	1 003	483	2 628	753	1 876	249%	1 003
Materials and bulk purchases	-	9 000	9 000	2	2 106	6 750	(4 644)	-69%	9 000
Transfers and subsidies	-	16 505	11 955	3 054	28 610	8 966	19 644	219%	11 955
Other expenditure	-	249 358	271 264	10 879	74 795	203 448	(128 653)	-63%	271 264
<b>Total Expenditure</b>	-	<b>518 272</b>	<b>535 818</b>	<b>30 914</b>	<b>262 157</b>	<b>401 864</b>	<b>(139 707)</b>	<b>-35%</b>	<b>535 818</b>
<b>Surplus/(Deficit)</b>	-	<b>(8 924)</b>	<b>18 498</b>	<b>(11 809)</b>	<b>(69 964)</b>	<b>13 873</b>	<b>(83 838)</b>	<b>-604%</b>	<b>18 498</b>
Transfers and subsidies - capital (monetary alloc	-	254 155	215 712	49 295	187 308	161 784	25 523	16%	215 712
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>	<b>(58 314)</b>	<b>-33%</b>	<b>234 210</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>	<b>(58 314)</b>	<b>-33%</b>	<b>234 210</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>258 546</b>	<b>218 489</b>	<b>(11 108)</b>	<b>87 032</b>	<b>163 866</b>	<b>(76 835)</b>	<b>-47%</b>	<b>218 489</b>
Capital transfers recognised	-	254 155	215 384	(11 108)	87 032	161 538	(74 506)	-46%	215 384
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 391	3 105	-	-	2 328	(2 328)	-100%	3 105
<b>Total sources of capital funds</b>	-	<b>258 546</b>	<b>218 489</b>	<b>(11 108)</b>	<b>87 032</b>	<b>163 866</b>	<b>(76 835)</b>	<b>-47%</b>	<b>218 489</b>
<b>Financial position</b>									
Total current assets	176 404	123 347	123 653		397 645				123 653
Total non current assets	1 677 781	1 710 971	1 670 913		1 740 660				1 670 913
Total current liabilities	142 256	97 876	58 124		137 917				58 124
Total non current liabilities	41 373	50 799	50 799		48 069				50 799
<b>Community wealth/Equity</b>	<b>1 670 555</b>	<b>1 685 643</b>	<b>1 685 643</b>		<b>1 952 320</b>				<b>1 685 643</b>
<b>Cash flows</b>									
Net cash from (used) operating	224 755	263 054	229 211	112 033	248 953	192 853	(56 100)	-29%	229 211
Net cash from (used) investing	(227 355)	(258 546)	(218 489)	(11 108)	(109 247)	(193 910)	(84 662)	44%	(218 489)
Net cash from (used) financing	(3 310)	(4 026)	(4 026)	(222)	(766)	(3 020)	(2 253)	75%	(4 026)
<b>Cash/cash equivalents at the month/year end</b>	<b>(9 397)</b>	<b>(3 006)</b>	<b>3 209</b>	<b>-</b>	<b>301 742</b>	<b>(7 564)</b>	<b>(309 306)</b>	<b>4089%</b>	<b>169 499</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	11 333	10 977	10 589	10 369	10 108	9 811	52 090	177 656	292 933
<b>Creditors Age Analysis</b>									
Total Creditors	7 239	-	-	-	-	-	-	-	7 239

#### 4.2- 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 Financed 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 organizational structure used by the different institutions. The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

DC14 Joe Gqabi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	260 873	140 640	95	86 759	105 480	(18 721)	-18%	140 640
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	260 873	140 640	95	86 759	105 480	(18 721)	-18%	140 640
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	63 079	189 837	1 783	26 717	142 378	(115 661)	-81%	189 837
Planning and development		-	10 307	137 065	-	10 756	102 799	(92 043)	-90%	137 065
Road transport		-	40 940	40 940	1 783	15 961	30 705	(14 744)	-48%	40 940
Environmental protection		-	11 832	11 832	-	-	8 874	(8 874)	-100%	11 832
<i>Trading services</i>		-	439 551	439 551	60 045	267 144	329 663	(62 519)	-19%	439 551
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	315 113	315 113	44 518	226 223	236 335	(10 112)	-4%	315 113
Waste water management		-	124 438	124 438	15 527	40 922	93 329	(52 407)	-56%	124 438
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	<b>763 503</b>	<b>770 028</b>	<b>61 923</b>	<b>380 621</b>	<b>577 521</b>	<b>(196 901)</b>	<b>-34%</b>	<b>770 028</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	160 115	156 748	13 156	89 423	117 561	(28 137)	-24%	156 748
Executive and council		-	26 061	24 072	3 462	30 215	18 054	12 161	67%	24 072
Finance and administration		-	134 054	132 676	9 694	59 209	99 507	(40 299)	-40%	132 676
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	32 750	28 690	2 783	28 124	21 518	6 607	31%	28 690
Community and social services		-	-	-	-	7 601	-	7 601	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	20 703	14 981	1 614	10 518	11 236	(718)	-6%	14 981
Housing		-	-	-	-	-	-	-	-	-
Health		-	12 048	13 709	1 169	10 005	10 282	(277)	-3%	13 709
<i>Economic and environmental services</i>		-	118 683	117 898	2 285	38 807	88 424	(49 616)	-56%	117 898
Planning and development		-	66 903	64 664	-	-	48 498	(48 498)	-100%	64 664
Road transport		-	40 180	41 634	2 183	36 325	31 225	5 099	16%	41 634
Environmental protection		-	11 600	11 600	101	2 483	8 700	(6 217)	-71%	11 600
<i>Trading services</i>		-	206 724	232 482	12 691	105 802	174 361	(68 560)	-39%	232 482
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	104 580	98 938	8 554	70 984	74 204	(3 220)	-4%	98 938
Waste water management		-	102 143	133 544	4 137	34 818	100 158	(65 340)	-65%	133 544
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	-	<b>518 272</b>	<b>535 818</b>	<b>30 914</b>	<b>262 157</b>	<b>401 864</b>	<b>(139 707)</b>	<b>-35%</b>	<b>535 818</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>245 231</b>	<b>234 210</b>	<b>31 008</b>	<b>118 464</b>	<b>175 657</b>	<b>(57 193)</b>	<b>-33%</b>	<b>234 210</b>

#### 4.3. Table C3 Monthly Budget Statement-Financial Statement (Revenue and Expenditure by Municipal Vote)

The operating expenditure budget is approved by Council on a municipal vote level and the municipal votes reflect the organizational structure of the municipality which is made up of the following structures:

Government and Administration, Community and Public Safety, Economic and Environmental services, and Trading services.

DC14 Joe Gqabi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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>										
Governance and administration	1	-	260 873	339 013	95	98 107	254 260	(156 152)	-61,4%	339 013
Community and public safety		-	-	11 832	-	-	8 874	(8 874)	-100,0%	11 832
Economic and environmental services		-	63 079	63 079	1 783	14 228	47 309	(33 082)	-69,9%	63 079
Trading services		-	439 551	356 104	60 045	268 286	267 078	1 207	0,5%	356 104
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	763 503	770 028	61 923	380 621	577 521	(196 901)	-34,1%	770 028
<b>Expenditure by Vote</b>										
Governance and administration	1	-	160 115	160 219	13 156	80 656	120 164	(39 508)	-32,9%	160 219
Community and public safety		-	32 750	56 019	2 783	24 093	42 014	(17 921)	-42,7%	56 019
Economic and environmental services		803 727	118 683	105 867	2 285	36 899	79 400	(42 501)	-53,5%	105 867
Trading services		-	206 724	213 713	12 691	120 508	160 285	(39 777)	-24,8%	213 713
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	803 727	518 272	535 818	30 914	262 157	401 864	(139 707)	-34,8%	535 818
<b>Surplus/ (Deficit) for the year</b>	2	(803 727)	245 231	234 210	31 008	118 464	175 657	(57 193)	-32,6%	234 210

**4.4 Table C4 Monthly Budget Financial Performance  
(Revenue and expenditure)**

DC14 Joe Gqabi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March											
Description	Ref	2016/17	Budget Year 2017/18								
		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				-				-			
Service charges - electricity revenue				-				-			
Service charges - water revenue			106 558	106 558	5 566	59 129	79 918	(20 789)	-26%	106 558	
Service charges - sanitation revenue			28 838	28 838	2 032	26 194	21 629	4 565	21%	28 838	
Service charges - refuse revenue								-			
Service charges - other					7 598			-			
Rental of facilities and equipment			9	9	1	7	7	0	7%	9	
Interest earned - external investments			4 040	4 040	-	2 889	3 030	(141)	-5%	4 040	
Interest earned - outstanding debtors			13 078	15 386	2 032	11 860	11 540	320	3%	15 386	
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services			992	992	-	-	744	(744)	-100%	992	
Transfers and subsidies			355 444	397 599	1 829	91 376	298 200	(206 824)	-69%	397 599	
Other revenue			388	893	48	737	670	67	10%	893	
Gains on disposal of PPE								-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>509 348</b>	<b>554 316</b>	<b>19 105</b>	<b>192 192</b>	<b>415 737</b>	<b>(223 545)</b>	<b>-54%</b>	<b>554 316</b>
<b>Expenditure By Type</b>											
Employee related costs			186 951	190 651	16 001	149 575	142 989	6 586	5%	190 651	
Remuneration of councillors			7 242	5 572	495	4 443	4 179	264	6%	5 572	
Debt impairment			20 875	20 875	3 864	6 323	15 656	(9 334)	-60%	20 875	
Depreciation & asset impairment			46 821	46 372	-	-	34 779	(34 779)	-100%	46 372	
Finance charges			2 294	1 003	483	2 628	753	1 876	249%	1 003	
Bulk purchases			9 000	9 000	2	2 106	6 750	(4 644)	-69%	9 000	
Other materials								-			
Contracted services			111 507	152 927	1 245	9 449	114 695	(105 246)	-92%	152 927	
Transfers and subsidies			16 505	11 955	3 054	28 610	8 966	19 644	219%	11 955	
Other expenditure			116 976	97 462	5 770	59 023	73 097	(14 073)	-19%	97 462	
Loss on disposal of PPE								-			
<b>Total Expenditure</b>			<b>-</b>	<b>518 272</b>	<b>535 818</b>	<b>30 914</b>	<b>262 157</b>	<b>401 864</b>	<b>(139 707)</b>	<b>-35%</b>	<b>535 818</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>(8 924)</b>	<b>18 498</b>	<b>(11 809)</b>	<b>(69 964)</b>	<b>13 873</b>	<b>(83 838)</b>	<b>(0)</b>	<b>18 498</b>
Transfers and subsidies - capital (financially assistive) (National / Provincial and District)				254 155	215 712	49 295	187 308	161 784	25 523	0	215 712
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									-		
Transfers and subsidies - capital (in-kind - all)									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>			<b>234 210</b>
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>			<b>234 210</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>			<b>234 210</b>
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>245 231</b>	<b>234 210</b>	<b>37 485</b>	<b>117 343</b>	<b>175 657</b>			<b>234 210</b>

#### 4.5 Table C5: Capital Expenditure Budget by vote and funding (municipal vote, standard classification and funding).

DC14 Joe Gqabi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M09 March)

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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									
Governance and administration		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Trading services		-	251 919	215 404	(11 108)	86 383	161 553	(75 169)	-47%	215 404
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	251 919	215 404	(11 108)	86 383	161 553	(75 169)	-47%	215 404
<b>Single Year expenditure appropriation</b>	2									
Governance and administration		-	2 427	-	-	648	-	648	#DIV/0!	-
Community and public safety		-	25	-	-	-	-	-	-	-
Economic and environmental services		-	690	1 190	-	-	893	(893)	-100%	1 190
Trading services		-	1 000	1 000	-	-	750	(750)	-100%	1 000
0		-	1 145	-	-	-	-	-	-	-
0		-	1 340	895	-	-	671	(671)	-100%	895
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	6 627	3 085	-	648	2 314	(1 665)	-72%	3 085
<b>Total Capital Expenditure</b>		-	258 546	218 489	(11 108)	87 032	163 866	(76 835)	-47%	218 489
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	2 236	2 085	-	517	1 564	(1 046)	-67%	2 085
Executive and council		-	50	-	-	46	-	46	#DIV/0!	-
Finance and administration		-	2 055	2 085	-	471	1 564	(1 092)	-70%	2 085
Internal audit		-	131	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	1 145	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 145	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	1 010	1 000	-	-	750	(750)	-100%	1 000
Planning and development		-	1 010	1 000	-	-	750	(750)	-100%	1 000
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	254 155	213 000	(11 108)	86 515	159 750	(73 235)	-46%	213 000
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	208 555	184 500	(14 009)	71 658	138 375	(66 717)	-48%	184 500
Waste water management		-	45 600	28 500	2 901	14 856	21 375	(6 519)	-30%	28 500
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	2 404	-	-	1 803	(1 803)	-100%	2 404
<b>Total Capital Expenditure - Functional Classification</b>	3	-	258 546	218 489	(11 108)	87 032	163 866	(76 835)	-47%	218 489
<b>Funded by:</b>										
National Government		-	174 155	135 384	(11 108)	73 539	101 538	(27 999)	-28%	135 384
Provincial Government		-	80 000	80 000	-	13 493	60 000	(46 507)	-78%	80 000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	254 155	215 384	(11 108)	87 032	161 538	(74 506)	-46%	215 384
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	4 391	3 105	-	-	2 328	(2 328)	-100%	3 105
<b>Total Capital Funding</b>		-	258 546	218 489	(11 108)	87 032	163 866	(76 835)	-47%	218 489

4.6. Table C6 Monthly Budget Statement-Financial Position

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2 185	2 273	2 579	101 986	2 579
Call investment deposits			630	630		630
Consumer debtors		116 992	85 991	85 991	292 933	85 991
Other debtors		54 326	31 275	31 275	-	31 275
Current portion of long-term receivables						
Inventory		2 900	3 178	3 178	2 726	3 178
<b>Total current assets</b>		<b>176 404</b>	<b>123 347</b>	<b>123 653</b>	<b>397 645</b>	<b>123 653</b>
<b>Non current assets</b>						
Long-term receivables						
Investments		3 478	3 305	3 305	3 478	3 305
Investment property		2 277	2 534	2 534	2 254	2 534
Investments in Associate						
Property, plant and equipment		1 671 125	1 704 252	1 664 840	1 734 252	1 664 840
Agricultural						
Biological assets						
Intangible assets		901	880	234	677	234
Other non-current assets						
<b>Total non current assets</b>		<b>1 677 781</b>	<b>1 710 971</b>	<b>1 670 913</b>	<b>1 740 660</b>	<b>1 670 913</b>
<b>TOTAL ASSETS</b>		<b>1 854 184</b>	<b>1 834 318</b>	<b>1 794 566</b>	<b>2 138 306</b>	<b>1 794 566</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		5 673	-	-	-	-
Borrowing		5 947	2 684	2 684	-	2 684
Consumer deposits		935	890	890	960	890
Trade and other payables		104 765	71 392	31 641	118 152	31 641
Provisions		24 937	22 909	22 909	18 805	22 909
<b>Total current liabilities</b>		<b>142 256</b>	<b>97 876</b>	<b>58 124</b>	<b>137 917</b>	<b>58 124</b>
<b>Non current liabilities</b>						
Borrowing		6 667	11 552	11 552	12 064	11 552
Provisions		34 706	39 246	39 246	36 005	39 246
<b>Total non current liabilities</b>		<b>41 373</b>	<b>50 799</b>	<b>50 799</b>	<b>48 069</b>	<b>50 799</b>
<b>TOTAL LIABILITIES</b>		<b>183 629</b>	<b>148 674</b>	<b>108 923</b>	<b>185 986</b>	<b>108 923</b>
<b>NET ASSETS</b>	2	<b>1 670 555</b>	<b>1 685 643</b>	<b>1 685 643</b>	<b>1 952 320</b>	<b>1 685 643</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 670 555	1 685 643	1 685 643	1 952 320	1 685 643
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 670 555</b>	<b>1 685 643</b>	<b>1 685 643</b>	<b>1 952 320</b>	<b>1 685 643</b>

#### 4.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		25 906	101 604	53 342	6 585	84 310	76 203	8 107	11%	53 342
Other revenue			1 389	1 894	49	743	1 042	(299)	-29%	1 894
Government - operating		262 319	355 444	396 599	59 790	255 741	266 583	(10 843)	-4%	396 599
Government - capital		314 817	254 155	213 000	74 492	151 274	190 616	(39 342)	-21%	213 000
Interest		3 309	4 040	4 040	2 032	14 749	3 030	11 719	387%	4 040
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(368 310)	(437 074)	(427 839)	(27 377)	(232 583)	(327 805)	(95 222)	29%	(427 839)
Finance charges		(5 916)	-	-	(483)	(2 136)	(4 437)	(2 301)	52%	-
Transfers and Grants		(7 370)	(16 505)	(11 825)	(3 054)	(23 145)	(12 379)	10 766	-87%	(11 825)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>224 755</b>	<b>263 054</b>	<b>229 211</b>	<b>112 033</b>	<b>248 953</b>	<b>192 853</b>	<b>(56 100)</b>	<b>-29%</b>	<b>229 211</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(227 355)	(258 546)	(218 489)	(11 108)	(109 247)	(193 910)	(84 662)	44%	(218 489)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(227 355)</b>	<b>(258 546)</b>	<b>(218 489)</b>	<b>(11 108)</b>	<b>(109 247)</b>	<b>(193 910)</b>	<b>(84 662)</b>	<b>44%</b>	<b>(218 489)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		44						-		
<b>Payments</b>										
Repayment of borrowing		(3 354)	(4 026)	(4 026)	(222)	(766)	(3 020)	(2 253)	75%	(4 026)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 310)</b>	<b>(4 026)</b>	<b>(4 026)</b>	<b>(222)</b>	<b>(766)</b>	<b>(3 020)</b>	<b>(2 253)</b>	<b>75%</b>	<b>(4 026)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(5 909)</b>	<b>482</b>	<b>6 696</b>	<b>100 704</b>	<b>138 940</b>	<b>(4 076)</b>			<b>6 696</b>
Cash/cash equivalents at beginning:		(3 488)	(3 488)	(3 488)		162 802	(3 488)			162 802
Cash/cash equivalents at month/year end:		(9 397)	(3 006)	3 209		301 742	(7 564)			169 499



## PART 2 – IN-YEAR REPORT

### SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

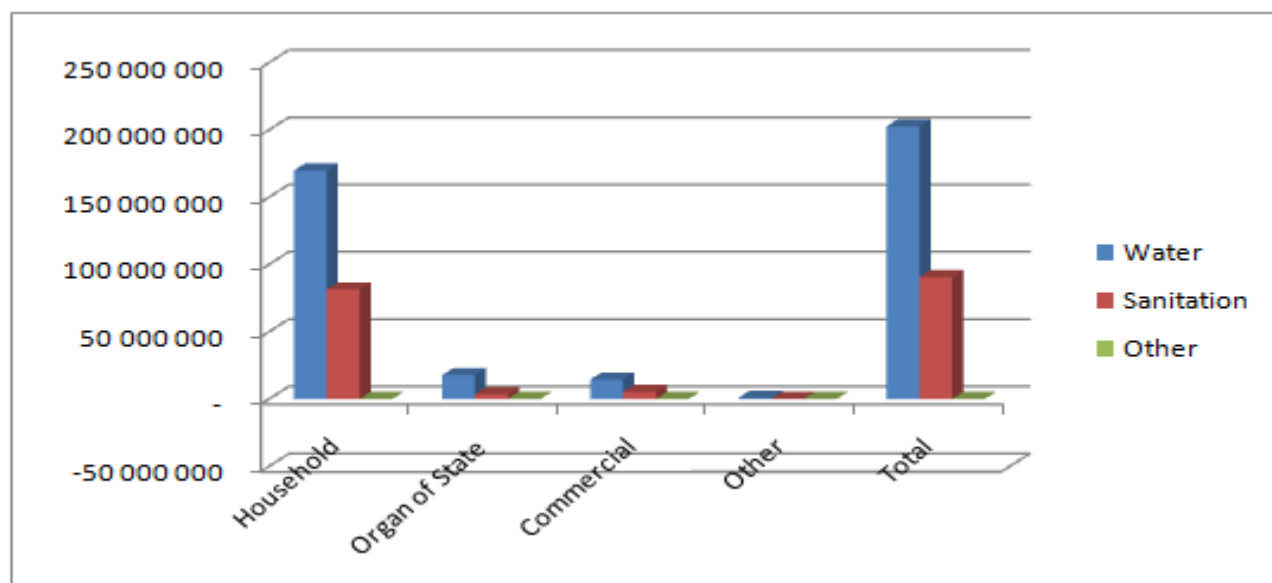
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	9,5%	8,8%	1,0%	1,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7,4%	5,1%	2,7%	6,7%	2,7%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	124,0%	126,0%	212,7%	288,3%	212,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,5%	3,0%	5,5%	73,9%	5,5%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0,0%	23,0%	21,2%	152,4%	21,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0,0%	36,7%	34,4%	77,8%	34,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0,0%	9,7%	8,5%	1,4%	1,2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

## Section 6–Debtors' analysis

R thousands	NT Code	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	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	7 650	7 665	7 448	7 312	7 060	6 841	36 607	121 911	202 495	179 731
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 683	3 312	3 141	3 058	3 048	2 969	15 474	55 745	90 430	80 294
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	-	-	-	-	-	-	9	(0)	8	8
Other	1900	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>11 333</b>	<b>10 977</b>	<b>10 589</b>	<b>10 369</b>	<b>10 108</b>	<b>9 811</b>	<b>52 090</b>	<b>177 656</b>	<b>292 933</b>	<b>260 034</b>
<b>2016/17 - totals only</b>										-	-
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	906	812	744	723	782	526	3 284	13 516	21 293	18 832
Commercial	2300	1 068	757	711	670	762	774	3 655	11 244	19 641	17 104
Households	2400	9 331	9 382	9 108	8 952	8 536	8 491	45 030	152 161	250 992	223 171
Other	2500	29	26	26	25	27	20	120	736	1 008	927
<b>Total By Customer Group</b>	<b>2600</b>	<b>11 333</b>	<b>10 977</b>	<b>10 589</b>	<b>10 369</b>	<b>10 108</b>	<b>9 811</b>	<b>52 090</b>	<b>177 656</b>	<b>292 933</b>	<b>260 034</b>

	Household	Organ of State	Commercial	Other	Total
<b>Water</b>	169 724 482	17 676 278	14 361 813	736 986	202 499 558
<b>Sanitation</b>	81 258 627	3 616 778	5 278 760	270 883	90 425 048
<b>Other</b>	8 402	-	16	-	8 386
<b>Total</b>	<b>250 991 510</b>	<b>21 293 056</b>	<b>19 640 557</b>	<b>1 007 868</b>	<b>292 932 992</b>

The age analysis for debtors only includes those amounts which are current or past due. The debtors' age analysis includes pro-rata billing up to the current month. It is noted that are the leading sector owing the municipality for the services of Water and Sanitation, followed by the Organs of state, Commercials and Other.



## Section 7–Creditors' analysis

### 7.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis as at 31 March 2018 with total creditors amounting to R 7 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2017/18								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	676								676	
Bulk Water	0200	995								995	
PAYE deductions	0300	-								-	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	4 848								4 848	
Auditor General	0800	685								685	
Other	0900	35								35	
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 239</b>	<b>-</b>

## Section 8–Investment portfolio analysis

### 8.1 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.

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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

## Section 9 – Allocation and grant receipts and expenditure to date

### 9.1 Grants Receipts

DC14 Joe Gqabi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		-	246 454	246 454	59 790	238 189	239 826	(1 637)	-0,7%	246 454
Local Government Equitable Share			239 160	239 160	59 790	232 532	232 532	-		239 160
Finance Management			1 250	1 250	-	1 250	1 250	-		1 250
EPWP Incentive			2 227	2 227	-	2 227	2 227	-		2 227
Rural Roads Asset Management Systems Grant			2 180	2 180	-	2 180	2 180	-		2 180
Municipal Systems Improvement	3		1 637	1 637	-	-	1 637	(1 637)	-100,0%	1 637
Rural Households Infrastructure Grant								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	52 557	52 557	-	10 901	22 820	(11 919)	-52,2%	53 515
Department of Roads and Public Works			38 000	38 000	-	10 715	10 715	0	0,0%	38 000
Department of Environmental Affairs			11 600	11 600	-	-	11 600	(11 600)	-100,0%	11 600
LG SETA			2 000	2 000	-	186	186	0	0,0%	2 000
DTI	4		957	957	-	-	319	(319)	-100,0%	957
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
								-		
<b>Total Operating Transfers and Grants</b>	5	-	301 011	301 011	59 790	249 090	264 646	(15 556)	-5,9%	301 969
<b>Capital Transfers and Grants</b>										
National Government:		-	230 225	230 225	60 962	230 225	230 225	-		230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	46 062	159 725	159 725	-		159 725
Regional Bulk Infrastructure			6 000	6 000	2 000	6 000	6 000	-		6 000
Water Services Infrastructure Grant			64 500	64 500	12 900	64 500	64 500	-		64 500
Housing Settlement								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	80 000	80 000	13 530	51 682	51 682	-		80 000
Emergency Drought Relief			80 000	80 000	13 530	51 682	51 682	-		80 000
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	-	310 225	310 225	74 492	281 907	281 907	-		310 225
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	611 236	611 236	134 282	530 997	546 553	(15 556)	-2,8%	612 194

## 9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	246 454	246 454	46	176 419	184 841	(8 422)	-4,6%	246 454
Local Government Equitable Share			239 160	239 160	-	172 742	179 370	(6 628)	-3,7%	239 160
Finance Management			1 250	1 250	46	724	938	(214)	-22,8%	1 250
EPWP Incentive			2 227	2 227	-	2 041	1 670	371	22,2%	2 227
Rural Roads Asset Management Systems			-	-			-	-		-
Grant			2 180	2 180	-	8	1 635	(1 627)	-99,5%	2 180
Municipal Systems Improvement			1 637	1 637	-	903	1 228	(324)	-26,4%	1 637
Other transfers and grants [insert description]										
Provincial Government:		-	52 557	52 557	1 783	18 419	39 418	(20 999)	-53,3%	52 557
Department of Roads and Public Works			38 000	38 000	1 783	18 318	28 500	(10 182)	-35,7%	38 000
Department of Environmental Affairs			11 600	11 600	-	-	8 700	(8 700)	-100,0%	11 600
LG SETA			2 000	2 000		101	1 500	(1 399)	-93,3%	2 000
DTI			957	957	-	-	718	(718)	-100,0%	957
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	2 000	2 000	-	-	1 500	(1 500)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	1 500	(1 500)	-100,0%	2 000
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>301 011</b>	<b>301 011</b>	<b>1 829</b>	<b>194 838</b>	<b>225 759</b>	<b>(30 921)</b>	<b>-13,7%</b>	<b>301 011</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	230 225	230 225	23 394	152 422	172 669	(20 246)	-11,7%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	14 095	87 612	119 794	(32 181)	-26,9%	159 725
Regional Bulk Infrastructure			6 000	6 000	490	5 837	4 500	1 337	29,7%	6 000
Water Services Infrastructure Grant			64 500	64 500	8 810	56 127	48 375	7 752	16,0%	64 500
Housing Settlement			-	-	-	2 846	-	2 846	#DIV/0!	-
Other capital transfers [insert description]										
Provincial Government:		-	80 000	80 000	25 901	40 908	60 000	(19 092)	-31,8%	80 000
Emergency Drought Relief			80 000	80 000	25 901	40 908	60 000	(19 092)	-31,8%	80 000
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>310 225</b>	<b>310 225</b>	<b>49 295</b>	<b>193 330</b>	<b>232 669</b>	<b>(39 338)</b>	<b>-16,9%</b>	<b>310 225</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>611 236</b>	<b>611 236</b>	<b>51 123</b>	<b>388 168</b>	<b>458 427</b>	<b>(70 259)</b>	<b>-15,3%</b>	<b>611 236</b>

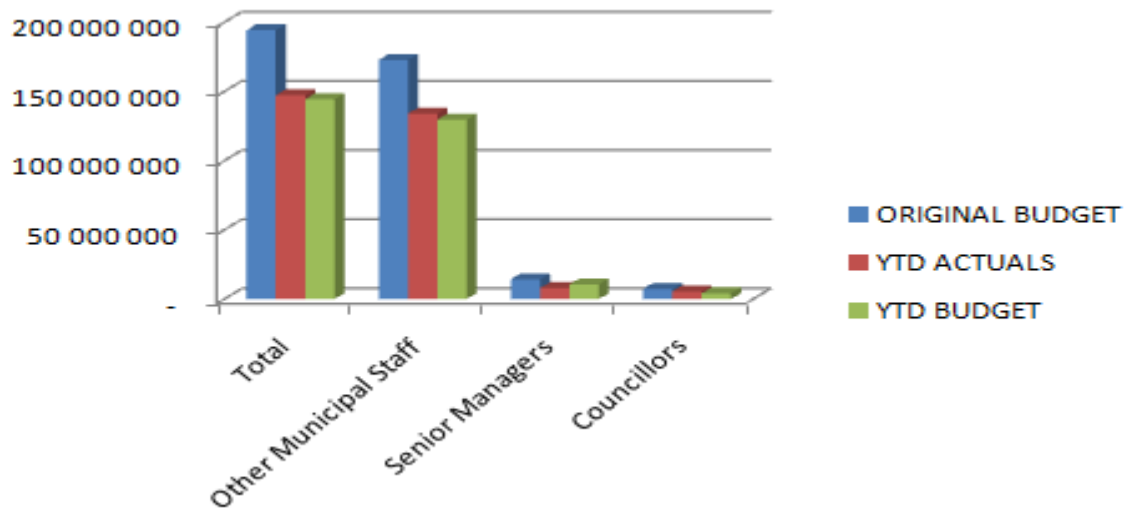
## Section 10 – Expenditure on councillor and board members allowances and employee benefits

Table SC8 seeks to comply with the reporting requirements of Section 66 of the MFMA regarding disclosure of expenditure on staff benefits.

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 777	3 107	375	4 443	2 330	2 113	91%	3 107
Pension and UIF Contributions			719	719	52	429	539	(110)	-20%	719
Medical Aid Contributions			1 304	1 304	11	100	978	(878)	-90%	1 304
Motor Vehicle Allowance			222	222	18	148	166	(19)	-11%	222
Cellphone Allowance			221	221	34	286	166	120	72%	221
Housing Allowances					4	28	-	28	#DIV/0!	-
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>			<b>7 242</b>	<b>5 572</b>	<b>495</b>	<b>5 434</b>	<b>4 179</b>	<b>1 254</b>	<b>30%</b>	<b>5 572</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			9 435	9 716	835	6 295	7 076	(781)	-11%	9 716
Pension and UIF Contributions			622	622	54	481	467	15	3%	622
Medical Aid Contributions			245	245	14	183	184	(1)	-1%	245
Overtime			-	-		-	-	-		-
Performance Bonus			1 958	1 958		-	1 469	(1 469)	-100%	1 958
Motor Vehicle Allowance			942	942	45	478	707	(229)	-32%	942
Cellphone Allowance			335	335	8	74	251	(177)	-70%	335
Housing Allowances			-	-		10	-	10	#DIV/0!	-
Other benefits and allowances			125	125	24	315	93	222	238%	125
Payments in lieu of leave			548	548		-	365	(365)	-100%	548
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Senior Managers of Municipality</b>			<b>14 211</b>	<b>14 492</b>	<b>979</b>	<b>7 836</b>	<b>10 613</b>	<b>(2 777)</b>	<b>-26%</b>	<b>14 492</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			114 799	118 218	10 376	92 681	86 099	6 581	8%	118 218
Pension and UIF Contributions			13 151	13 151	1 494	10 555	9 863	692	7%	13 151
Medical Aid Contributions			7 099	7 099	563	8 457	5 324	3 132	59%	7 099
Overtime			8 554	8 554	1 069	7 272	6 416	856	13%	8 554
Performance Bonus			10 126	10 126		-	7 595	(7 595)	-100%	10 126
Motor Vehicle Allowance			2 776	2 776	450	2 038	2 082	(44)	-2%	2 776
Cellphone Allowance			1 310	1 310	110	757	983	(225)	-23%	1 310
Housing Allowances			1 131	1 131	111	754	848	(94)	-11%	1 131
Other benefits and allowances			13 794	13 794	849	11 385	10 346	1 040	10%	13 794
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Municipal Staff</b>			<b>172 740</b>	<b>176 159</b>	<b>15 022</b>	<b>133 898</b>	<b>129 555</b>	<b>4 343</b>	<b>3%</b>	<b>176 159</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			<b>194 194</b>	<b>196 224</b>	<b>16 496</b>	<b>147 168</b>	<b>144 347</b>	<b>2 821</b>	<b>2%</b>	<b>196 224</b>

	<b>Total</b>	<b>Other Municipal Staff</b>	<b>Senior Managers</b>	<b>Councillors</b>
<b>ORIGINAL BUDGET</b>	194 193 650	172 740 139	14 211 117	7 242 394
<b>ADJUSTMENT BUDGET</b>	196 223 863	176 158 997	14 492 382	5 572 484
<b>YTD ACTUALS</b>	147 167 897	133 898 238	7 836 104	5 433 555
<b>YTD BUDGET</b>	144 347 121	129 555 104	10 612 654	4 179 363





## SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

### 11.1 SUPPORTING TABLE C12 & 13

The disclosure on capital programme performance must include at least -

- ❖ SC12: Capital expenditure by month
- ❖ SC13a: Capital expenditure on new assets by asset class
- ❖ SC13b: Capital expenditure on renewal of existing assets by asset class
- ❖ SC13c: Expenditure on repairs and maintenance by asset class

DC14 Joe Gqabi - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		29 738	26 400	8 483	8 483	26 400	17 917	67,9%	3%
August		22 107	18 769	12 462	20 946	45 169	24 223	53,6%	8%
September		22 562	19 224	12 178	33 124	64 393	31 269	48,6%	13%
October		24 029	20 691	9 643	42 767	85 084	42 317	49,7%	17%
November		22 115	18 777	11 546	54 313	103 861	49 548	47,7%	21%
December		21 353	18 015	19 925	74 238	121 875	47 637	39,1%	29%
January		23 748	20 410	2 758	76 997	142 285	65 289	45,9%	30%
February		20 393	17 055	21 143	98 139	159 340	61 201	38,4%	38%
March		18 603	15 265	(11 108)		174 605	-		
April		18 070	14 732			189 337	-		
May		17 920	14 582			203 919	-		
June		17 908	14 570			218 489	-		
<b>Total Capital expenditure</b>	-	<b>258 546</b>	<b>218 489</b>	<b>87 032</b>					

The Municipality has spent 40 percent of the capital budget as at 31 March 2018.

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



Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs		1 000	1 000	-	-	750	750	100,0%	1 000	
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>					8 086		(8 086)	#DIV/0!		
Operational Buildings					8 086		(8 086)	#DIV/0!		
Municipal Offices					8 086		(8 086)	#DIV/0!		
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>		646								
Servitudes										
Licences and Rights		646								
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		646								
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		755	975		562	731	169	23,1%	975	
Computer Equipment		755	975		562	731	169	23,1%	975	
<b>Furniture and Office Equipment</b>		390	280		597	210	(387)	-184,3%	280	
Furniture and Office Equipment		390	280		597	210	(387)	-184,3%	280	
<b>Machinery and Equipment</b>		500	1 000			750	750	100,0%	1 000	
Machinery and Equipment		500	1 000			750	750	100,0%	1 000	
<b>Transport Assets</b>		1 100	990			743	743	100,0%	990	
Transport Assets		1 100	990			743	743	100,0%	990	
<b>Libraries</b>										
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	1	-	106 191	64 890	(11 108)	87 032	48 668	(38 364)	-78,8%	64 890

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

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

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	152 355	152 355	-	-	76 178	76 178	100,0%	152 355
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	152 355	152 355	-	-	76 178	76 178	100,0%	152 355
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	152 355	152 355	-	-	76 178	76 178	100,0%	152 355
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Libraries</b>										
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>		<b>152 355</b>	<b>152 355</b>				<b>76 178</b>	<b>76 178</b>	<b>100,0%</b>

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	Ref	Budget Year 2017/18								
		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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	27 228	27 228	678	3 060	20 421	17 361	85,0%	27 228
Roads Infrastructure		-	6 900	6 900	-	-	5 175	5 175	100,0%	6 900
Roads										
Road Structures			6 900	6 900	-	-	5 175	5 175	100,0%	6 900
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	11 063	11 063	631	2 667	8 298	5 631	67,9%	11 063
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			11 063	11 063	631	2 667	8 298	5 631	67,9%	11 063
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	9 265	9 265	47	394	6 949	6 555	94,3%	9 265
Pump Station										
Reticulation										
Waste Water Treatment Works			9 265	9 265	47	394	6 949	6 555	94,3%	9 265
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										

Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
PurIs										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Libraries</b>										
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1									



Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
<b>Other assets</b>	-	1 000	1 000	163	399	667	268	40,2%	1 000	
Operational Buildings	-	1 000	1 000	163	399	667	268	40,2%	1 000	
Municipal Offices		1 000	1 000	163	399	667	268	40,2%	1 000	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>	-	229	229	-	-	153	153	100,0%	229	
Computer Equipment		229	229	-	-	153	153	100,0%	229	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
<b>Machinery and Equipment</b>	-	11 328	11 328	-	-	7 552	7 552	100,0%	11 328	
Machinery and Equipment		11 328	11 328			7 552	7 552	100,0%	11 328	
<b>Transport Assets</b>	-	11 604	11 604	6	569	7 736	7 166	92,6%	11 604	
Transport Assets		11 604	11 604	6	569	7 736	7 166	92,6%	11 604	
<b>Libraries</b>	-	-	-	-	-	-	-	-	-	
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	51 389	51 389	651	3 351	34 259	30 908	90,2%	51 389

## **SECTION 12 – MATERIAL VARIANCES TO THE SDBIP**

### **12.1 Overview**

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

## **SECTION 13 – OTHER SUPPORTING DOCUMENTATION**

### **13.1 Other information**

None

**SECTION 14 – 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 31 March 2018 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

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

Municipal Manager of Joe Gqabi District Municipality (DC14)

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

Date: 16.04.2018 \_\_\_\_\_