



2017/18 FINANCIAL YEAR

MONTHLY BUDGET STATEMENT

OCTOBER 2017

“ 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 ó 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 OCTOBER 2017

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 October 2017, the ten working day reporting limit expires on 14 November 2017.

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 14 November 2017, (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

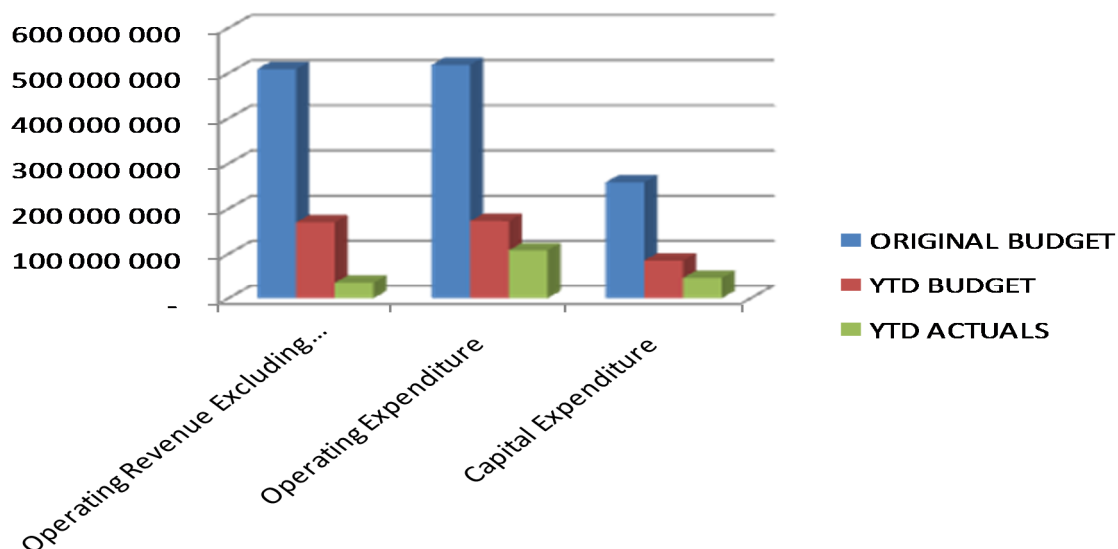
This report has been prepared in accordance with the Municipal Budget and Reporting Regulations, 2008 and in line with Section 87 of the Municipal Finance Management Act, 2003.

2.2 CONSOLIDATED PERFORMANCE

TABLE 1

Original Budget Vs Actuals (M04)

	Operating Revenue Excluding Capital Transfer & Contributions	Operating Expenditure	Capital Expenditure
ORIGINAL BUDGET	509 347 982	518 271 972	258 546 000
YTD BUDGET	169 782 661	172 757 324	85 463 667
YTD ACTUALS	36 291 867	108 200 478	46 853 578



The year-to-date operating revenue excluding capital transfer of the municipality in the 4th month of the 2017/18 financial year is R36, 2 million, which constitutes 21 % of the year to date budget and 7 % of the Approved budget.

The year-to-date operating expenditure of the municipality in the 4th month of the 2017/18 financial year is R25, 9 million, which constitutes 63 % of the year to date budget and 21 % of the Approved budget.

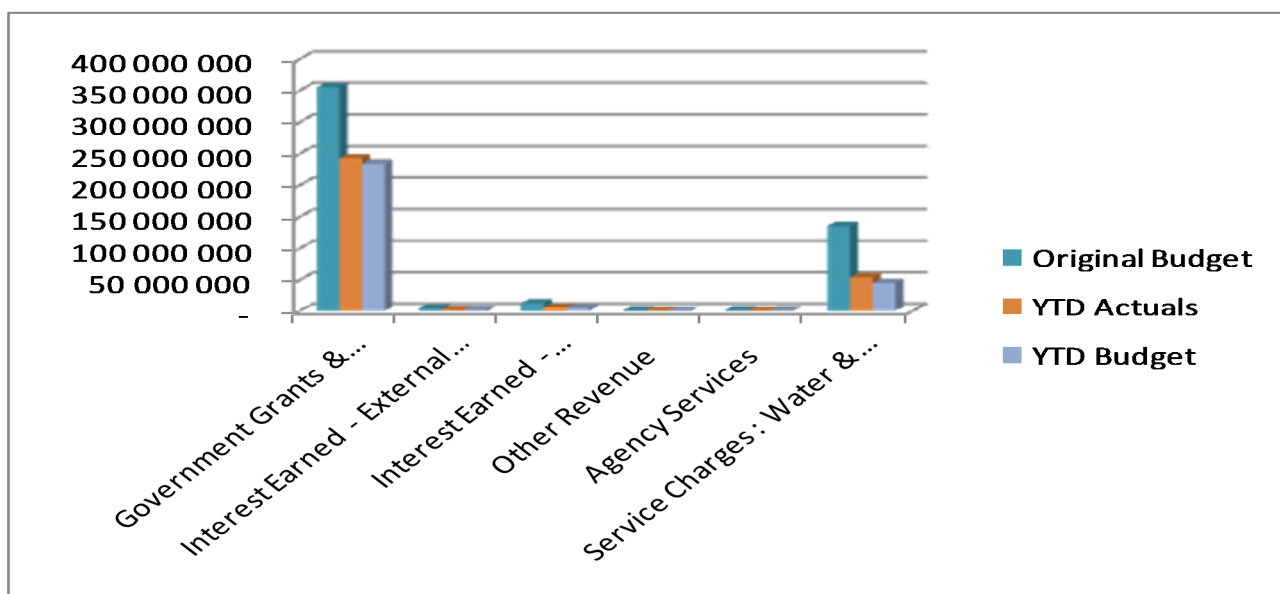
The year-to-date capital expenditure of the municipality in the 4th month of the 2017/18 financial year is R8, 4 million, which constitutes 55 % of the year to date budget and 18 % of the Approved budget.

2.3 OPERATING REVENUE PER CATEGORY

TABLE 2

Original Budget Vs Actuals (M04)

Revenue by Source	July Actuals	August Actuals	Septemehr Actuals	October Actuals	Original Budget	YTD Actuals	YTD Budget
Government Grants & Subsidies	-	219 284 428	7 796 257	15 613 569	355 444 400	242 694 254	234 201 996
Interest Earned - External Investments	198 826	741 180	468 327	253 172	4 040 000	1 661 505	1 346 667
Interest Earned - Outstanding Debtors	1 874 576	30 115	1 898 973	1 943 892	13 078 000	5 747 556	4 359 333
Other Revenue	42 800	63 550	60 733	24 468	388 294	191 552	129 431
Agency Services	-	-	44 231	45 504	992 000	89 735	330 667
Service Charges : Water & Sanitation	13 823 348	24 035 471	9 619 582	6 687 739	135 396 288	54 166 140	45 132 096
	15 939 550	244 154 745	19 888 104	24 568 343	509 338 982	304 550 742	285 500 190



In the Fourth month of the 2017/18 financial year the municipality recorded actual revenue of R24, 5 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 October 2017. The main contributors are Service Charges (120%), Interest earned on outstanding debtors (132%), Interest earned on external investment (123%) and Other Revenue (147%).

It must be noted that the total YTD actual revenue of the municipality is more than the YTD revenue anticipated for the period under review, and this has resulted to a YTD Variance of 7%, due to the Government grants and subsidies contribution that has been received from the second month until the fourth month, which is October.

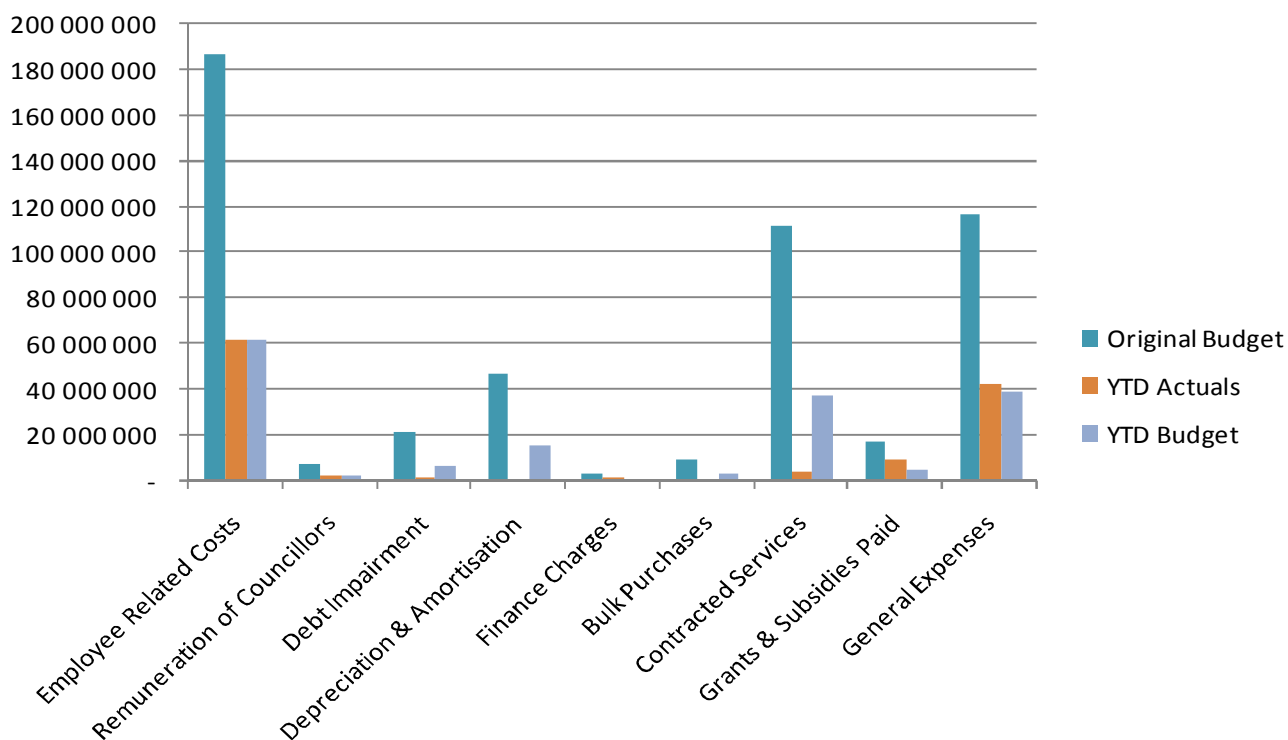
More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10 and SC11.

2.4 OPERATING EXPENDITURE PER CATEGORY

TABLE 3

Original Budget Vs Actuals (M04)

Expenditure by Nature (GFS Function)	July Actuals	August Actuals	Septemebr Actuals	October Actuals	Original Budget	YTD Actuals	YTD Budget
Employee Related Costs	16 435 069	14 884 888	15 354 497	15 046 224	186 950 616	61 720 678	62 316 872
Remuneration of Councillors	450 992	455 725	455 747	455 715	7 242 394	1 818 179	2 414 131
Debt Impairment	132 269	11 941	1 853	969 759	20 875 142	1 115 822	6 958 381
Depreciation & Amortisation	-	-	-	-	46 920 616	-	15 640 205
Finance Charges	-	523 560	437 312	-	2 293 887	960 872	764 629
Bulk Purchases	-	98 041	-	46 521	9 000 000	144 562	3 000 000
Contracted Services	575 400	751 228	1 024 105	1 704 562	111 507 005	4 055 295	37 169 002
Grants & Subsidies Paid	2 888 401	2 725 135	702 546	2 255 532	16 505 339	8 571 614	5 501 780
General Expenses	5 479 330	7 413 796	5 163 830	24 193 151	116 976 973	42 250 107	38 992 324
	25 961 461	26 864 314	23 139 890	44 671 464	518 271 972	120 637 129	172 757 324



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 Fourth month of the 2017/18 financial year the municipality incurred operating expenditure amounting to R 44, 6 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 October 2017. The main cost drivers of the municipality are Employee related costs (**99%**), Remuneration of councilors (**75%**), Debt impairment (**16%**), Finance Charges (**125%**), Bulk Purchases (**5%**), Contracted Services (**11%**), Grants and Subsidies paid (**155%**) and General Expenses (**108%**.)

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 **30%**, due to the following cost drivers which had no expenditure for the period under review; Depreciation which will be provided for annually as part of year-end procedures.

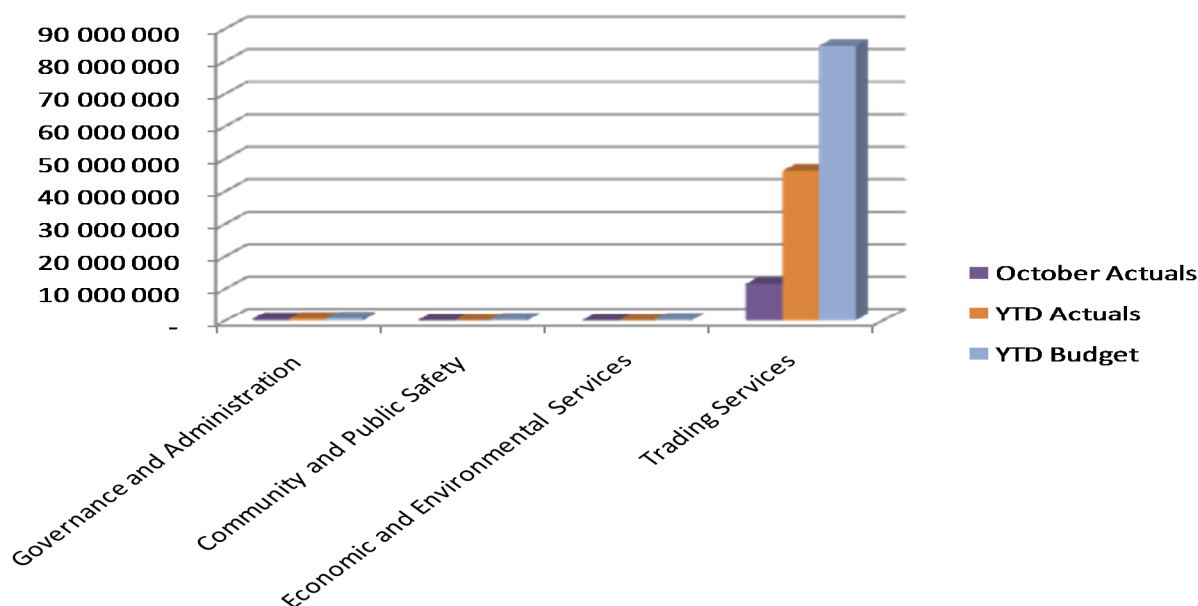
More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10, SC11, SC13C and SC13D.

2.5 CAPITAL EXPENDITURE BY MUNICIPAL VOTE

TABLE 4

Original Budget Vs Actuals (M04)

Capital by Municipal Vote	July Actuals	August Actuals	Septemebr Actuals	October Actuals	Original Budget	YTD Actuals	YTD Budget
Governance and Administration	-	45 784	-	556 794	2 236 000	602 578	745 333
Community and Public Safety	-	-	-	-	1 145 000	-	381 667
Economic and Environmental Services	-	-	-	-	1 010 000	-	336 667
Trading Services	8 483 244	12 547 672	13 679 100	11 540 979	254 155 000	46 250 995	84 718 333
	8 483 244	12 593 456	13 679 100	12 097 773	258 546 000	46 853 573	86 182 000



In the Fourth month of the 2017/18 financial year the municipality incurred a capital expenditure amounting to R12 million. 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 October 2017.

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 a YTD Variance of **45%**.

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 October 2017

The current accumulated surplus of the municipality as at 31 October 2017 amount to R 1, 8 billion.

2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 26, 5 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 31 October 2017 amount to R 2, 7 million. The current ratio for the first month is 2,3 : 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 October 2017 amount to R 1,720 billion, which represents 101% of the year to date budget (R 1,709 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 October 2017 amount to R 93, 5 million, which include creditors, provisions, and unspent conditional grants. The total actual amount relating to creditors as at 31 October 2017 amounts to R 18, 4 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 131, 7 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 October 2017 in-year report are:

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for October 2017 as set out in the schedules contained in Section 4:
- a. Table C1 ó Monthly Budget Statement Summary;
 - b. Table C2 ó Monthly Budget Statement ó Financial Performance (Standard classification);
 - c. Table C3 ó Monthly Budget Statement ó Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
 - d. Table C4 ó Monthly Budget Statement ó Financial Performance (Revenue by Source and Expenditure by Type)
 - e. Table C5 ó Monthly Budget Statement ó Capital Expenditure;
 - f. Table C6 ó Monthly Budget statement ó Financial Position; and
 - g. Table C7 ó Monthly Budget statement ó Cash Flows.
- (b) That the Council take note that the report was submitted to the Executive Mayor on November 2017.
- (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 ó

- (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 - M04 October

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	135 396	135 396	6 688	15 000	45 132	(30 132)	-67%	135 396
Investment revenue	-	4 040	4 040	253	4 409	1 347	3 063	227%	4 040
Transfers and subsidies	-	355 444	355 444	2 356	6 512	118 481	(111 970)	-95%	355 444
Other own revenue	-	14 467	14 467	2 014	10 370	4 822	5 548	115%	14 467
Total Revenue (excluding capital transfers and contributions)	-	509 348	509 348	11 311	36 292	169 783	(133 491)	-79%	509 348
Employee costs	-	186 951	186 951	15 046	62 731	62 317	414	1%	186 951
Remuneration of Councillors	-	7 242	7 242	456	1 818	2 414	(596)	-25%	7 242
Depreciation & asset impairment	-	46 921	46 921	-	-	15 640	(15 640)	-100%	46 921
Finance charges	-	2 294	2 294	-	196	765	(568)	-74%	2 294
Materials and bulk purchases	-	9 000	9 000	47	145	3 000	(2 855)	-95%	9 000
Transfers and subsidies	-	16 505	16 505	2 256	4 285	5 502	(1 217)	-22%	16 505
Other expenditure	-	249 358	249 358	26 867	39 026	83 119	(44 094)	-53%	249 358
Total Expenditure	-	518 272	518 272	44 671	108 200	172 757	(64 557)	-37%	518 272
Surplus/(Deficit)	-	(8 924)	(8 924)	(33 361)	(71 909)	(2 975)	(68 934)	2317%	(8 924)
Transfers and subsidies - capital (monetary allocations)	-	254 155	254 155	13 258	31 871	84 718	(52 847)	-62%	254 155
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	245 231	245 231	(20 103)	(40 038)	81 744	(121 781)	-149%	245 231
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	245 231	245 231	(20 103)	(40 038)	81 744	(121 781)	-149%	245 231
Capital expenditure & funds sources									
Capital expenditure	-	256 391	256 391	12 098	46 854	85 464	(38 610)	-45%	256 391
Capital transfers recognised	-	254 155	254 155	12 098	46 854	84 718	(37 865)	-45%	254 155
Public contributions & donations	-	-	-	-	-	9 427	(9 427)	-100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 391	4 391	-	-	1 464	(1 464)	-100%	4 391
Total sources of capital funds	-	258 546	258 546	12 098	46 854	95 609	(48 755)	-51%	258 546
Financial position									
Total current assets	176 404	123 347	123 347		266 353				123 347
Total non current assets	1 677 781	1 710 971	1 710 971		1 720 548				1 710 971
Total current liabilities	142 256	97 876	97 876		114 615				97 876
Total non current liabilities	41 373	50 799	50 799		48 958				50 799
Community wealth/Equity	1 670 555	1 685 643	1 685 643		1 823 328				1 685 643
Cash flows									
Net cash from (used) operating	224 755	263 054	263 054	(24 225)	176 712	87 685	(89 028)	-102%	263 054
Net cash from (used) investing	(227 355)	(258 546)	(258 546)	(12 078)	(46 796)	(86 182)	(39 386)	46%	(258 546)
Net cash from (used) financing	(3 310)	(4 026)	(4 026)	-	(545)	(1 342)	(797)	59%	(4 026)
Cash/cash equivalents at the month/year end	(5 909)	2 903	2 903	-	131 793	2 582	(129 211)	-5004%	2 903
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11 147	10 422	8 698	10 264	8 834	8 604	44 926	134 222	237 117
Creditors Age Analysis									
Total Creditors	18 470	-	-	-	-	-	-	-	18 470

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) - M04 October

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	1									
Revenue - Functional										
<i>Governance and administration</i>		-	260 873	260 873	2 257	232 700	86 958	145 742	168%	260 873
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	260 873	260 873	2 257	232 700	86 958	145 742	168%	260 873
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	63 079	10 682	10 844	21 026	(10 182)	-48%	63 079
Planning and development		-	10 307	10 307	-	-	3 436	(3 436)	-100%	10 307
Road transport		-	40 940	40 940	10 682	10 844	13 647	(2 803)	-21%	40 940
Environmental protection		-	11 832	11 832	-	-	3 944	(3 944)	-100%	11 832
<i>Trading services</i>		-	439 551	439 551	11 630	61 007	229 476	(168 469)	-73%	439 551
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	315 113	315 113	8 685	45 272	105 038	(59 765)	-57%	315 113
Waste water management		-	124 438	124 438	2 945	15 735	124 438	(108 704)	-87%	124 438
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	763 503	763 503	24 568	304 551	337 460	(32 909)	-10%	763 503
Expenditure - Functional										
<i>Governance and administration</i>		-	160 115	160 115	10 796	38 583	53 372	(14 788)	-28%	160 115
Executive and council		-	26 061	26 061	2 429	13 869	8 687	5 183	60%	26 061
Finance and administration		-	134 054	134 054	8 367	24 714	44 685	(19 971)	-45%	134 054
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	32 750	32 750	1 401	9 609	10 917	(1 308)	-12%	32 750
Community and social services		-	-	-	165	3 120	-	3 120	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	20 703	20 703	1 236	4 434	6 901	(2 467)	-36%	20 703
Housing		-	-	-	-	-	-	-	-	-
Health		-	12 048	12 048	-	2 055	4 016	(1 961)	-49%	12 048
<i>Economic and environmental services</i>		-	118 683	118 683	18 513	25 285	39 561	(14 276)	-36%	118 683
Planning and development		-	66 903	66 903	-	-	22 301	(22 301)	-100%	66 903
Road transport		-	40 180	40 180	16 965	23 310	13 393	9 917	74%	40 180
Environmental protection		-	11 600	11 600	1 549	1 975	3 867	(1 892)	-49%	11 600
<i>Trading services</i>		-	206 724	206 724	13 962	47 160	68 908	(21 748)	-32%	206 724
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	104 580	104 580	8 457	33 295	34 860	(1 565)	-4%	104 580
Waste water management		-	102 143	102 143	5 505	13 865	34 048	(20 183)	-59%	102 143
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	518 272	518 272	44 671	120 637	172 757	(52 120)	-30%	518 272
Surplus/ (Deficit) for the year		-	245 231	245 231	(20 103)	183 914	164 703	19 211	12%	245 231

**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) - M04 October

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
R thousands										
Revenue by Vote	1									
Governance and administration		-	260 873	260 873	2 257	232 700	86 958	145 742	167,6%	260 873
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	63 079	63 079	10 682	10 844	21 026	(10 182)	-48,4%	63 079
Trading services		-	439 551	439 551	11 630	61 007	146 517	(85 510)	-58,4%	439 551
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	763 503	763 503	24 568	304 551	254 501	50 050	19,7%	763 503
Expenditure by Vote	1									
Governance and administration		-	160 115	160 115	10 796	38 583	53 372	(14 788)	-27,7%	160 115
Community and public safety		-	32 750	32 750	1 401	9 609	10 917	(1 308)	-12,0%	32 750
Economic and environmental services		-	118 683	118 683	18 513	25 285	39 561	(14 276)	-36,1%	118 683
Trading services		-	206 724	206 724	13 962	47 160	68 908	(21 748)	-31,6%	206 724
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	518 272	518 272	44 671	120 637	172 757	(52 120)	-30,2%	518 272
Surplus/ (Deficit) for the year	2	-	245 231	245 231	(20 103)	183 914	81 744	102 170	125,0%	245 231

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) - M04 October

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										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue			106 558	106 558	4 681	8 838	35 519	(26 682)	-75%	106 558
Service charges - sanitation revenue			28 838	28 838	2 006	6 163	9 613	(3 450)	-36%	28 838
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment			9	9			3	(3)	-100%	9
Interest earned - external investments			4 040	4 040	253	4 409	1 347	3 063	227%	4 040
Interest earned - outstanding debtors			13 078	13 078	1 944	6 100	4 359	1 741	40%	13 078
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services			992	992	46	90	331	(241)	-73%	992
Transfers and subsidies			355 444	355 444	2 356	6 512	118 481	(111 970)	-95%	355 444
Other revenue			388	388	24	4 181	129	4 051	3130%	388
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)			509 348	509 348	11 311	36 292	169 783	(133 491)	-79%	509 348
Expenditure By Type										
Employee related costs			186 951	186 951	15 046	62 731	62 317	414	1%	186 951
Remuneration of councillors			7 242	7 242	456	1 818	2 414	(596)	-25%	7 242
Debt impairment			20 875	20 875	970		6 958	(6 958)	-100%	20 875
Depreciation & asset impairment			46 921	46 921	-		15 640	(15 640)	-100%	46 921
Finance charges			2 294	2 294		196	765	(568)	-74%	2 294
Bulk purchases			9 000	9 000	47	145	3 000	(2 855)	-95%	9 000
Other materials			-	-			-	-		
Contracted services			111 507	111 507	1 705	4 055	37 169	(33 114)	-89%	111 507
Transfers and subsidies			16 505	16 505	2 256	4 285	5 502	(1 217)	-22%	16 505
Other expenditure			116 976	116 976	24 193	34 971	38 992	(4 022)	-10%	116 976
Loss on disposal of PPE								-		
Total Expenditure			518 272	518 272	44 671	108 200	172 757	(64 557)	-37%	518 272
Surplus/(Deficit)			(8 924)	(8 924)	(33 361)	(71 909)	(2 975)	(68 934)	0	(8 924)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			254 155	254 155	13 258	31 871	84 718	(52 847)	(0)	254 155
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions			245 231	245 231	(20 103)	(40 038)	81 744			245 231
Taxation								-		
Surplus/(Deficit) after taxation			245 231	245 231	(20 103)	(40 038)	81 744			245 231
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			245 231	245 231	(20 103)	(40 038)	81 744			245 231
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			245 231	245 231	(20 103)	(40 038)	81 744			245 231

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 - M04 October

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Governance and administration		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	11 541	46 251	84 718	(38 467)	-45%	254 155
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	254 155	254 155	11 541	46 251	84 718	(38 467)	-45%	254 155
Single Year expenditure appropriation	2									
Governance and administration		-	2 236	2 236	557	603	745	(143)	-19%	2 236
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	2 236	2 236	557	603	745	(143)	-19%	2 236
Total Capital Expenditure		-	256 391	256 391	12 098	46 854	85 464	(38 610)	-45%	256 391
Capital Expenditure - Functional Classification										
Governance and administration		-	2 236	2 236	557	603	745	(143)	-19%	2 236
Executive and council		-	50	50	-	-	17	(17)	-100%	50
Finance and administration		-	2 055	2 055	557	557	685	(128)	-19%	2 055
Internal audit		-	131	131	-	46	44	2	5%	131
Community and public safety		-	1 145	1 145	-	-	382	(382)	-100%	1 145
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 145	1 145	-	-	382	(382)	-100%	1 145
Economic and environmental services		-	1 010	1 010	-	-	337	(337)	-100%	1 010
Planning and development		-	1 010	1 010	-	-	337	(337)	-100%	1 010
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	11 541	46 251	84 718	(38 467)	-45%	254 155
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	208 555	208 555	10 205	35 468	69 518	(34 050)	-49%	208 555
Waste water management		-	45 600	45 600	1 336	10 783	15 200	(4 417)	-29%	45 600
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	258 546	258 546	12 098	46 854	86 182	(39 328)	-46%	258 546
Funded by:										
National Government		-	174 155	174 155	9 427	39 522	58 052	(18 530)	-32%	174 155
Provincial Government		-	80 000	80 000	2 671	7 332	26 667	(19 335)	-73%	80 000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	254 155	254 155	12 098	46 854	84 718	(37 865)	-45%	254 155
Public contributions & donations	5	-	-	-	-	-	9 427	(9 427)	-100%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	4 391	4 391	-	-	1 464	(1 464)	-100%	4 391
Total Capital Funding		-	258 546	258 546	12 098	46 854	95 609	(48 755)	-51%	258 546

4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 185	2 273	2 273	26 526	2 273
Call investment deposits			630	630		630
Consumer debtors		116 992	85 991	85 991	237 117	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	2 710	3 178
Total current assets		176 404	123 347	123 347	266 353	123 347
Non current assets						
Long-term receivables						
Investments		3 478	3 305	3 305	3 478	3 305
Investment property		2 277	2 534	2 534	2 277	2 534
Investments in Associate						
Property, plant and equipment		1 671 125	1 704 252	1 704 252	1 713 892	1 704 252
Agricultural						
Biological assets						
Intangible assets		901	880	880	901	880
Other non-current assets						
Total non current assets		1 677 781	1 710 971	1 710 971	1 720 548	1 710 971
TOTAL ASSETS		1 854 184	1 834 318	1 834 318	1 986 901	1 834 318
LIABILITIES						
Current liabilities						
Bank overdraft		5 673	-	-	-	-
Borrowing		5 947	2 684	2 684	-	2 684
Consumer deposits		935	890	890	951	890
Trade and other payables		104 765	71 392	71 392	93 516	71 392
Provisions		24 937	22 909	22 909	20 148	22 909
Total current liabilities		142 256	97 876	97 876	114 615	97 876
Non current liabilities						
Borrowing		6 667	11 552	11 552	12 286	11 552
Provisions		34 706	39 246	39 246	36 672	39 246
Total non current liabilities		41 373	50 799	50 799	48 958	50 799
TOTAL LIABILITIES		183 629	148 674	148 674	163 572	148 674
NET ASSETS	2	1 670 555	1 685 643	1 685 643	1 823 328	1 685 643
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 670 555	1 685 643	1 685 643	1 823 328	1 685 643
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 670 555	1 685 643	1 685 643	1 823 328	1 685 643

4.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		25 906	101 604	101 604	6 688	54 166	33 868	20 298	60%	101 604
Other revenue			1 389	1 389	422	589	463	126	27%	1 389
Government - operating		262 319	355 444	355 444	5 948	109 956	118 481	(8 526)	-7%	355 444
Government - capital		314 817	254 155	254 155	5 428	128 500	84 718	43 782	52%	254 155
Interest		3 309	4 040	4 040	2 197	6 764	1 347	5 417	402%	4 040
Dividends								-		
Payments										
Suppliers and employees		(368 310)	(437 074)	(437 074)	(42 569)	(111 258)	(145 691)	(34 433)	24%	(437 074)
Finance charges		(5 916)			(83)	(1 044)	-	1 044	#DIV/0!	-
Transfers and Grants		(7 370)	(16 505)	(16 505)	(2 256)	(10 961)	(5 502)	5 459	-99%	(16 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		224 755	263 054	263 054	(24 225)	176 712	87 685	(89 028)	-102%	263 054
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors			-	-	19	58	-	58	#DIV/0!	-
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(227 355)	(258 546)	(258 546)	(12 098)	(46 854)	(86 182)	(39 328)	46%	(258 546)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(227 355)	(258 546)	(258 546)	(12 078)	(46 796)	(86 182)	(39 386)	46%	(258 546)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		44						-		
Payments										
Repayment of borrowing		(3 354)	(4 026)	(4 026)	-	(545)	(1 342)	(797)	59%	(4 026)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 310)	(4 026)	(4 026)	-	(545)	(1 342)	(797)	59%	(4 026)
NET INCREASE/(DECREASE) IN CASH HELD		(5 909)	482	482	(36 304)	129 372	161			482
Cash/cash equivalents at beginning:			2 422	2 422		2 422	2 422			2 422
Cash/cash equivalents at month/year end:		(5 909)	2 903	2 903		131 793	2 582			2 903

PART 2 – IN-YEAR REPORT

SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	9,5%	9,5%	0,2%	1,8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7,4%	5,1%	5,1%	5,8%	5,1%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	124,0%	126,0%	126,0%	232,4%	126,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,5%	3,0%	3,0%	23,1%	3,0%
<u>Revenue Management</u>							
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%	23,0%	653,4%	23,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	36,7%	172,9%	36,7%
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%	9,7%	0,5%	1,9%
<u>IDP regulation financial viability indicators</u>							
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						

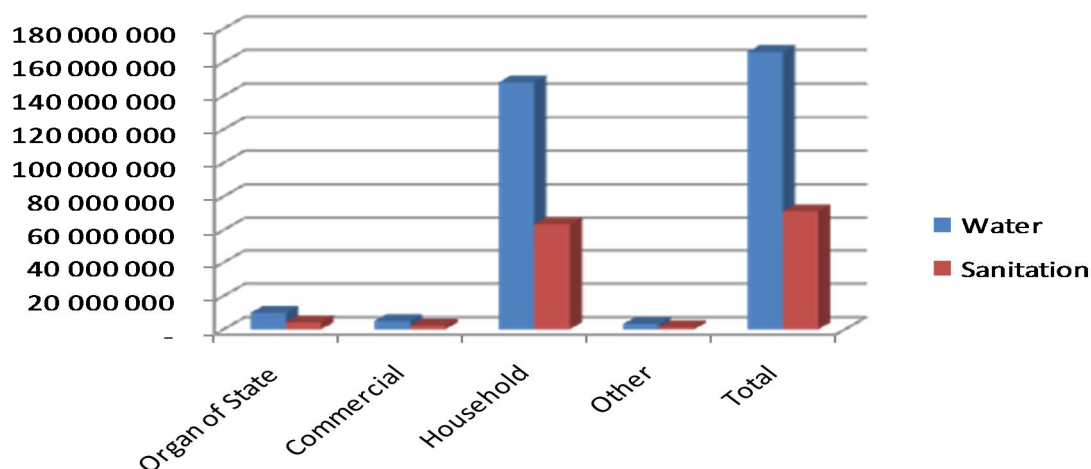
Section 6–Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2017/18										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 754	7 324	6 149	7 398	6 204	5 997	31 183	91 436	163 446	142 218		
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	3 390	3 038	2 545	2 851	2 596	2 586	13 646	42 673	73 324	64 351		
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	4	60	3	15	34	21	97	113	347	280		
Total By Income Source	2000	11 147	10 422	8 698	10 264	8 834	8 604	44 926	134 222	237 117	206 849	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	483	777	397	427	410	373	6 862	4 211	13 940	12 282		
Commercial	2300	633	373	287	338	347	313	1 501	3 394	7 186	5 893		
Households	2400	9 751	9 176	7 840	9 329	7 903	7 722	36 367	123 405	211 493	184 726		
Other	2500	280	96	173	170	174	195	196	3 212	4 497	3 948		
Total By Customer Group	2600	11 147	10 422	8 698	10 264	8 834	8 604	44 926	134 222	237 117	206 849	-	-

	Organ of State	Commercial	Household	Other	Total
Water	9 757 934	5 030 446	148 045 374	3 148 102	165 981 857
Sanitation	4 181 972	2 155 906	63 448 017	1 349 187	71 135 081
	13 939 906	7 186 352	211 493 391	4 497 289	237 116 938

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 creditors' age analysis as at 31 October 2017 with total creditors amounting to R 18, 4 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2017/18								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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 904								1 904
Bulk Water	0200	-								-
PAYE deductions	0300	-								-
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	16 559								16 559
Auditor General	0800	-								-
Other	0900	7								7
Total By Customer Type	1000	18 470	-	-	-	-	-	-	-	18 470

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 - M04 October

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

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 - M04 October

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
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	246 454	246 454	–	102 978	104 615	(1 637)	-1,6%	246 454
Local Government Equitable Share			239 160	239 160	–	99 650	99 650	–		239 160
Finance Management			1 250	1 250	–	1 250	1 250	–		1 250
EPWP Incentive			2 227	2 227	–	552	552	–		2 227
Rural Roads Asset Management Systems							–	–		
Grant			2 180	2 180	–	1 526	1 526	–		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	5 948	6 076	7 062	(986)	-14,0%	53 515
Department of Roads and Public Works			38 000	38 000	5 894	5 894	5 894	–		38 000
Department of Environmental Affairs			11 600	11 600	–	–	182	(182)	-100,0%	2 000
LG SETA	4		2 000	2 000	53	182	667	(485)	-72,8%	957
DTI			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
								–		
Total Operating Transfers and Grants	5	–	301 011	301 011	5 948	109 054	113 677	(4 623)	-4,1%	301 969
Capital Transfers and Grants										
National Government:		–	230 225	230 225	2 000	102 107	121 457	(19 350)	-15,9%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	–	65 857	65 857	–		159 725
Regional Bulk Infrastructure			6 000	6 000	2 000	4 000	4 000	–		6 000
Water Services Infrastructure Grant			64 500	64 500	–	32 250	51 600	(19 350)	-37,5%	64 500
Housing Settlement								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	80 000	80 000	3 428	16 617	16 617	–		80 000
Emergency Drought Relief			80 000	80 000	3 428	16 617	16 617	–		80 000
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	310 225	310 225	5 428	118 724	138 074	(19 350)	-14,0%	310 225
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	611 236	611 236	11 375	227 778	251 751	(23 973)	-9,5%	612 194

9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

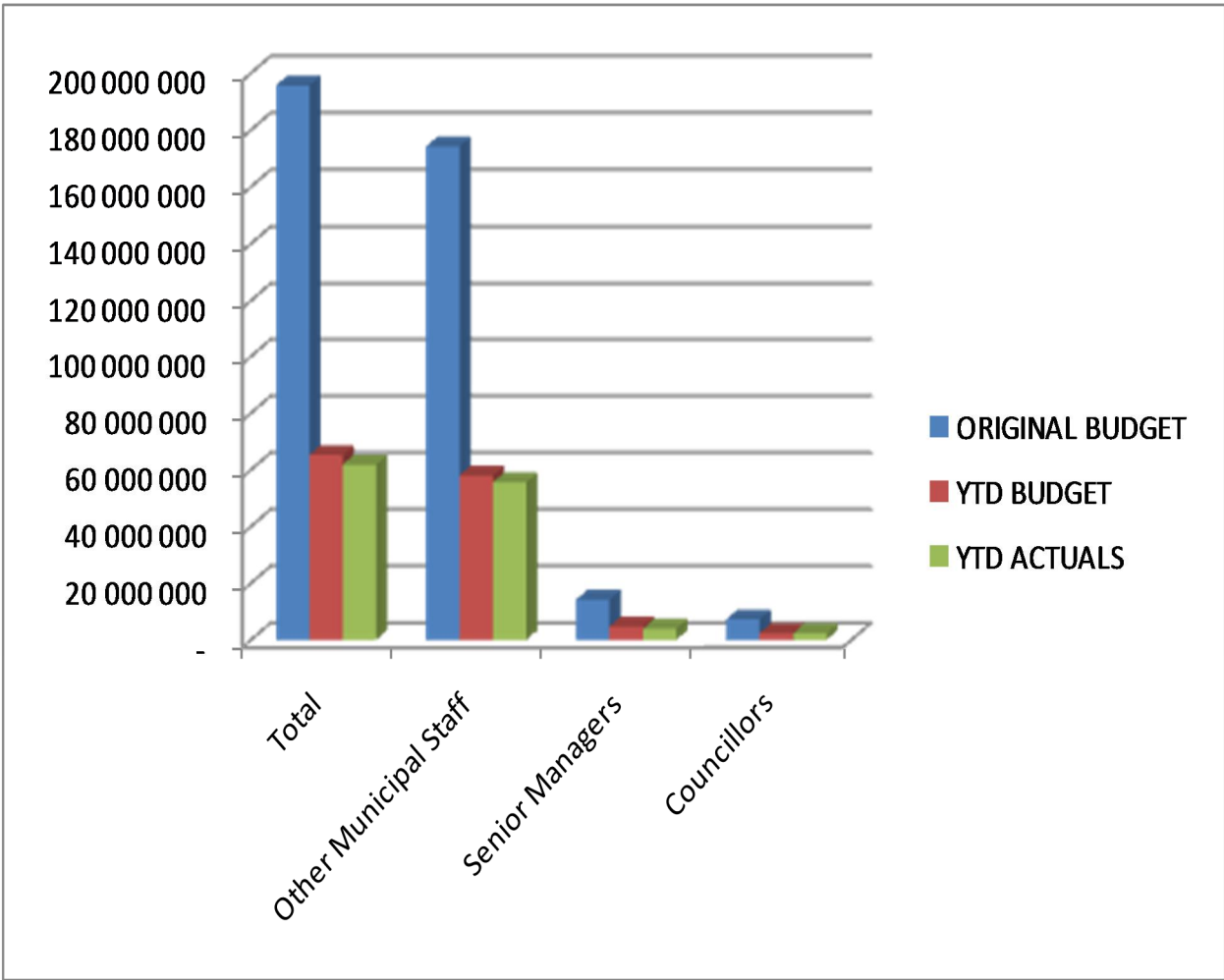
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	246 454	246 454	1 177	2 536	83 243	(80 707)	-97,0%	246 454
Local Government Equitable Share			239 160	239 160	-		79 720	(79 720)	-100,0%	239 160
Finance Management			1 250	1 250	35	490	417	74	17,7%	1 250
EPWP Incentive			2 227	2 227	1 142	1 142	742	400	53,9%	2 227
Rural Roads Asset Management Systems			-	-	-	-	-	-	-	-
Grant			2 180	2 180	-	-	727	(727)	-100,0%	2 180
Municipal Systems Improvement			1 637	1 637	-	903	1 637	(734)	-44,8%	1 637
Other transfers and grants [insert description]										
Provincial Government:		-	52 557	52 557	2 320	8 430	17 519	(9 090)	-51,9%	52 557
Department of Roads and Public Works			38 000	38 000	2 320	8 329	12 667	(4 338)	-34,2%	38 000
Department of Environmental Affairs			11 600	11 600	-	-	3 867	(3 867)	-100,0%	11 600
LG SETA			2 000	2 000	-	101	667	(566)	-84,9%	2 000
DTI			957	957	-	-	319	(319)	-100,0%	957
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	2 000	2 000	-	-	667	(667)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	667	(667)	-100,0%	2 000
Total operating expenditure of Transfers and Grants:		-	301 011	301 011	3 497	10 966	101 428	(90 463)	-89,2%	301 011
Capital expenditure of Transfers and Grants										
National Government:		-	230 225	230 225	13 258	59 904	76 742	(16 838)	-21,9%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	8 316	49 143	53 242	(4 098)	-7,7%	159 725
Regional Bulk Infrastructure			6 000	6 000	938	4 044	2 000	2 044	102,2%	6 000
Water Services Infrastructure Grant			64 500	64 500	3 870	3 870	21 500	(17 630)	-82,0%	64 500
Housing Settlement			-	-	134	2 846	-	2 846	#DIV/0!	-
Other capital transfers [insert description]										
Provincial Government:		-	80 000	80 000	2 671	7 966	26 667	(18 700)	-70,1%	80 000
Emergency Drought Relief			80 000	80 000	2 671	7 966	26 667	(18 700)	-70,1%	80 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	310 225	310 225	15 929	67 870	103 408	(35 538)	-34,4%	310 225
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	611 236	611 236	19 426	78 836	204 837	(126 001)	-61,5%	611 236

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 - M04 October

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 777	4 777	358	1 527	1 592	(65)	-4%	4 777
Pension and UIF Contributions			719	719	49	223	240	(17)	-7%	719
Medical Aid Contributions			1 304	1 304	11	423	435	(12)	-3%	1 304
Motor Vehicle Allowance			222	222	17	70	74	(4)	-6%	222
Cellphone Allowance			221	221	20	80	74	6	8%	221
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors			7 242	7 242	456	2 322	2 414	(92)	-4%	7 242
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			9 435	9 435	569	3 121	3 145	(24)	-1%	9 435
Pension and UIF Contributions			622	622	67	267	207	60	29%	622
Medical Aid Contributions			245	245	31	95	82	14	17%	245
Overtime			-	-	-	-	-	-		-
Performance Bonus			1 958	1 958	-	-	653	(653)	-100%	1 958
Motor Vehicle Allowance			942	942	54	300	314	(15)	-5%	942
Cellphone Allowance			335	335	11	100	112	(12)	-11%	335
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			125	125	13	72	42	30	73%	125
Payments in lieu of leave			548	548	-	-	183	(183)	-100%	548
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality			14 211	14 211	745	3 954	4 737	(783)	-17%	14 211
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 799	114 799	9 788	39 158	38 266	892	2%	114 799
Pension and UIF Contributions			13 151	13 151	1 432	5 221	4 384	838	19%	13 151
Medical Aid Contributions			7 099	7 099	563	2 446	2 366	79	3%	7 099
Overtime			8 554	8 554	736	3 787	2 851	936	33%	8 554
Performance Bonus			10 126	10 126	-	-	3 375	(3 375)	-100%	10 126
Motor Vehicle Allowance			2 776	2 776	436	911	925	(14)	-2%	2 776
Cellphone Allowance			1 310	1 310	160	423	437	(14)	-3%	1 310
Housing Allowances			1 131	1 131	112	415	377	38	10%	1 131
Other benefits and allowances			9 611	9 611	772	3 235	3 204	32	1%	9 611
Payments in lieu of leave			2 064	2 064	-	-	688	(688)	-100%	2 064
Long service awards			844	844	-	-	281	(281)	-100%	844
Post-retirement benefit obligations			2 727	2 727	-	-	909	(909)	-100%	2 727
Sub Total - Other Municipal Staff			174 191	174 191	13 998	55 597	58 064	(2 466)	-4%	174 191
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			195 645	195 645	15 199	61 874	65 215	(3 341)	-5%	195 645



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 - M04 October

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
R thousands									
Monthly expenditure performance trend									
July		29 738	29 738	8 483	8 483	29 738	21 255	71,5%	3%
August		22 107	22 107	12 593	21 077	51 845	30 768	59,3%	8%
September		22 562	22 562	13 679	34 756	74 407	39 652	53,3%	13%
October		24 029	24 029	12 098	46 854	98 436	51 583	52,4%	18%
November		22 115	22 115			120 551	-		
December		21 353	21 353			141 904	-		
January		23 748	23 748			165 652	-		
February		20 393	20 393			186 045	-		
March		18 603	18 603			204 648	-		
April		18 070	18 070			222 718	-		
May		17 920	17 920			240 638	-		
June		17 908	17 908			258 546	-		
Total Capital expenditure	-	258 546	258 546	46 854					

The Municipality has spent 18 percent of the capital budget as at 31 October 2017.

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		224 003	101 800	101 800	6 289	38 164	33 933	(4 231)	-12,5%	101 800
Roads Infrastructure		-	-	-	-	2 088	-	(2 088)	#DIV/0!	-
<i>Roads</i>		-	-	-	-	2 088	-	(2 088)	#DIV/0!	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	617	3 137	-	(3 137)	#DIV/0!	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	617	3 137	-	(3 137)	#DIV/0!	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		157 386	56 200	56 200	4 452	21 547	18 733	(2 814)	-15,0%	56 200
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		157 386	56 200	56 200	4 452	21 547	18 733	(2 814)	-15,0%	56 200
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Sanitation Infrastructure	66 618	45 600	45 600	1 220	11 392	15 200	3 808	25,1%	45 600
<i>Pump Station</i>							-		
<i>Reticulation</i>							-		
<i>Waste Water Treatment Works</i>	66 618	45 600	45 600	1 220	11 392	15 200	3 808	25,1%	45 600
<i>Outfall Sewers</i>							-		
<i>Toilet Facilities</i>							-		
<i>Capital Spares</i>							-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>							-		
<i>Waste Processing Facilities</i>							-		
<i>Waste Drop-off Points</i>							-		
<i>Waste Separation Facilities</i>							-		
<i>Electricity Generation Facilities</i>							-		
<i>Capital Spares</i>							-		
Rail Infrastructure	-	-	-	-	-	-	-		-
<i>Rail Lines</i>							-		
<i>Rail Structures</i>							-		
<i>Rail Furniture</i>							-		
<i>Drainage Collection</i>							-		
<i>Storm water Conveyance</i>							-		
<i>Attenuation</i>							-		
<i>MV Substations</i>							-		
<i>LV Networks</i>							-		
<i>Capital Spares</i>							-		
Coastal Infrastructure	-	-	-	-	-	-	-		-
<i>Sand Pumps</i>							-		
<i>Piers</i>							-		
<i>Revetments</i>							-		
<i>Promenades</i>							-		
<i>Capital Spares</i>							-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
<i>Data Centres</i>							-		
<i>Core Layers</i>							-		
<i>Distribution Layers</i>							-		
<i>Capital Spares</i>							-		

Community Assets	1 946	1 000	1 000	-	-	333	333	100,0%	1 000
Community Facilities	1 946	1 000	1 000	-	-	333	333	100,0%	1 000
Halls							-		
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Purls							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs	1 946	1 000	1 000	-	-	333	333	100,0%	1 000
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		

Other assets	105	-	-	5 252	8 086	-	(8 086)	#DIV/0!	-	
Operational Buildings	105	-	-	5 252	8 086	-	(8 086)	#DIV/0!	-	
Municipal Offices	105	-	-	5 252	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										
Biological or Cultivated Assets	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets										
Intangible Assets	-	646	646	-	-	215	215	100,0%	646	
Servitudes										
Licences and Rights	-	646	646	-	-	215	215	100,0%	646	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	-	646	646	-	-	215	215	100,0%	646	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	755	755	-	-	63	63	100,0%	755	
Computer Equipment		755	755			63	63	100,0%	755	
Furniture and Office Equipment	328	390	390	557	557	33	(524)	-1613,2%	390	
Furniture and Office Equipment	328	390	390	557	557	33	(524)	-1613,2%	390	
Machinery and Equipment	50	500	500	-	-	42	42	100,0%	500	
Machinery and Equipment	50	500	500	-	-	42	42	100,0%	500	
Transport Assets	922	1 100	1 100	-	-	92	92	100,0%	1 100	
Transport Assets	922	1 100	1 100	-	-	92	92	100,0%	1 100	
Libraries	-	-	-	-	-	-	-		-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	227 355	106 191	106 191	12 098	46 807	34 711	(12 096)	-34,8%	106 191

DC14 Joe Gqabi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01

July

DC14 Joe Gqabi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04

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	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		-	152 355	152 355	-	-	50 785	50 785	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	-	-	50 785	50 785	100,0%	152 355	
Dams and Weirs											
Boreholes											
Reservoirs			152 355	152 355			50 785	50 785	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								-
Community Assets	-	-	-	-	-	-	-	-
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								-

Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
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										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	46	-	(46)	#DIV/0!	-
Furniture and Office Equipment						46		(46)	#DIV/0!	
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	-	152 355	152 355	-	46	50 785	50 739	99,9%	152 355

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	27 228	27 228	451	1 090	9 076	7 986	88,0%	27 228
Roads Infrastructure		–	6 900	6 900	–	–	2 300	2 300	100,0%	6 900
Roads								–		
Road Structures			6 900	6 900	–	–	2 300	2 300	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	368	959	3 688	2 729	74,0%	11 063
Dams and Weirs								–		
Boreholes								–		
Reservoirs			11 063	11 063	368	959	3 688	2 729	74,0%	11 063
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	9 265	9 265	84	131	3 088	2 957	95,8%	9 265
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			9 265	9 265	84	131	3 088	2 957	95,8%	9 265
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		

Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets									
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									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets									
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment									
Computer Equipment									
Furniture and Office Equipment									
Furniture and Office Equipment									
Machinery and Equipment									
Machinery and Equipment									
Transport Assets									
Transport Assets									
Libraries									
Libraries									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1								

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 October 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: 14.11.2017_____