



2019/20 Financial Year

**August 2019
Monthly Statement**

Table of Contents

Glossary	3-5
----------------	-----

PART 1:

Section - 1. Purpose.....	6
Section - 1 Vision of Joe Gqabi District Municipality.....	6
Section - 1 Background.....	6-7
Section - 2 Executive summary.....	8-15
Section - 3 Resolutions.....	16
Section – 4 Monthly Budget	
Tables.....	Error! Bookmark not defined.-
24	

PART 2 :

Section 5 - Performance Indicators.....	27
Section 6 – Debtors' analysis	Error! Bookmark not defined.
Section 7 – Creditors' analysis	28
Section 8 – Investment portfolio analysis	30
Section 9 – Allocation and grant receipts and expenditure.....	29-30
Section 10 – Expenditure on councillor and employee benefits	31-32
Section 11 – Capital programme performance.....	33-38
Section 12 – Material variances to the SDBIP.....	39
Section 13 – Other supporting documentation.....	39
Section 14 – Municipal Manager’s quality certification.....	40

Glossary

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

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

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

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

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

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

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

Equitable share – A general grant paid to Municipalities. It is predominantly targeted to

help with free basic services.

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

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

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

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

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

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

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

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

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act; Act 6 of 2004. The tax is based on the assessed market value of a

property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

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

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

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

Virements – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

MIG – Municipal Infrastructure Grant

MWIG – Municipal Water Infrastructure Grant

WSIG – Water Services Infrastructure Grant

RBIG - Regional Bulk Infrastructure Grant

Vote – One of the main segments into which a budget. In Joe Gqabi District Municipality this means at directorate level. The votes for Joe Gqabi therefore are:

- Management Services;

- Financial Services;
- Corporate Services;
- Technical Services; and
- Community Services.

PART 1: 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 AUGUST 2019

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 the relevant reporting month and for the financial year up to the end of the relevant 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.

“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 the relevant month.” For the reporting period ending 31 August 2019, the ten working day reporting limit expires on 13 August 2019.

National Treasury has indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy.

SECTION 2 – EXECUTIVE SUMMARY

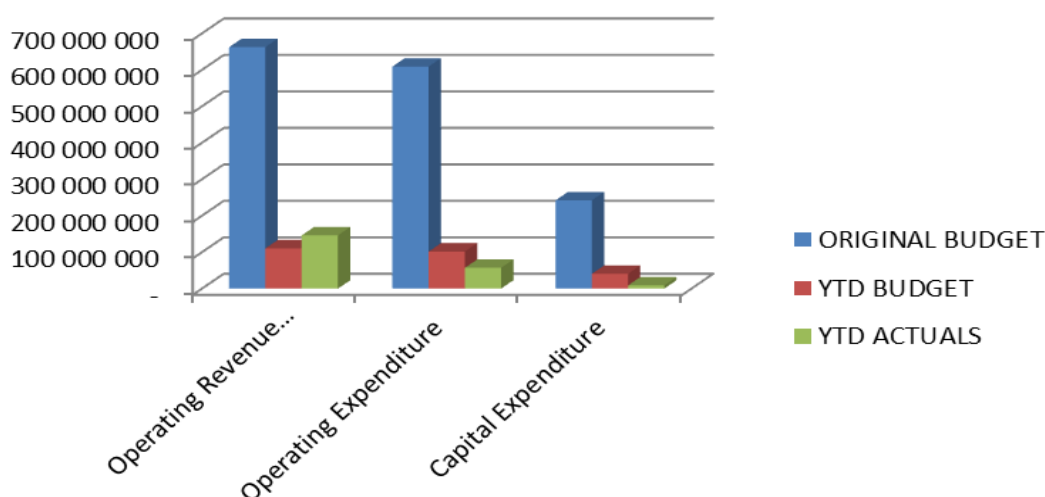
2.1 INTRODUCTION

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 (M02)			
	Operating Revenue Excluding Capital Transfer & Contributions	Operating Expenditure	Capital Expenditure
ORIGINAL BUDGET	662 283 672	608 823 769	241 934 000
ADJUSTED BUDGET	662 283 672	608 823 769	241 934 000
YTD BUDGET	110 380 614	101 470 626	40 322 334
YTD ACTUALS	145 915 079	56 841 282	8 656 570



The year-to-date operating revenue excluding capital transfer of the municipality for the second month of the 2019/20 financial year amount to R145,9 million, which constitutes 132% of the year to date budget and 23% of the Approved budget.

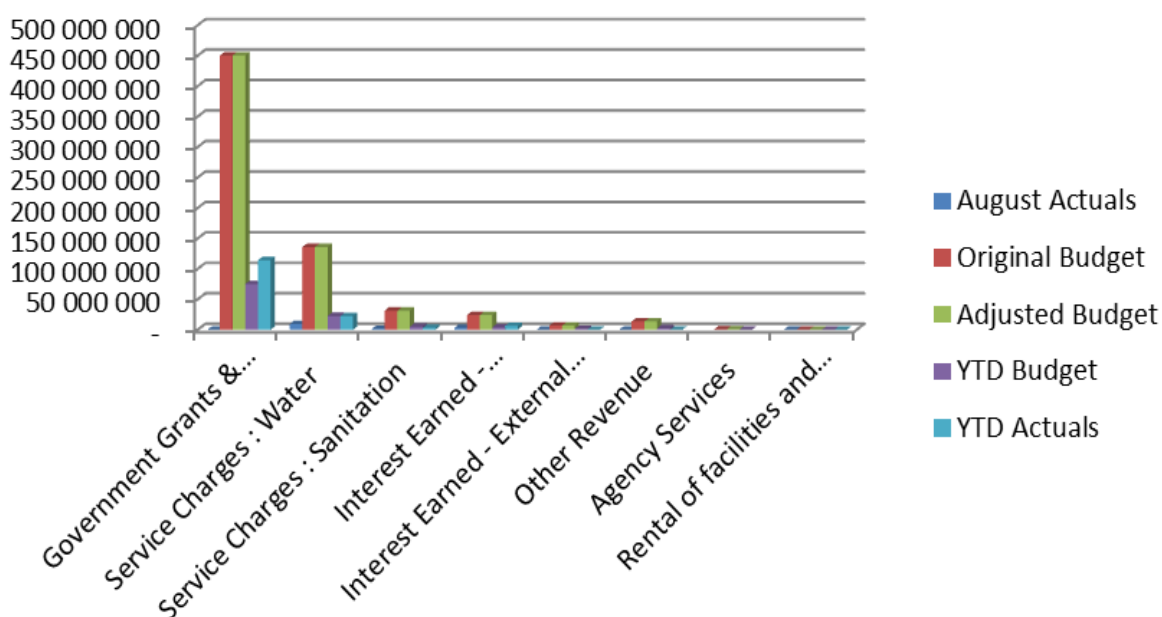
The year-to-date operating expenditure of the municipality for the second month of the 2019/20 financial year amount to R56,8 million, which constitutes 56% of the year to date budget and 9% of the Approved budget.

The year-to-date capital expenditure of the municipality for the second month of the 2019/20 financial year amount to R 8,6 million, which constitutes 21% of the year to date budget and 4% of the Approved budget.

2.3 OPERATING REVENUE PER CATEGORY

TABLE 2

Original Budget Vs Actuals (M02)					
	August Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	45 290	450 218 700	450 218 700	75 036 450	114 167 295
Service Charges : Water	9 111 937	135 742 638	135 742 638	22 623 774	22 226 095
Service Charges : Sanitation	1 488 907	31 316 500	31 316 500	5 219 416	3 000 643
Interest Earned - Outstanding Debtors	3 146 270	24 018 138	24 018 138	4 003 024	6 222 577
Interest Earned - External Investments	278 021	6 720 437	6 720 437	1 120 072	285 508
Other Revenue	6274	13 724 925	13 724 925	2 287 488	11 279
Agency Services		533 334	533 334	88 889	
Rental of facilities and equipment	841	9 000	9 000	1 682	1 682
	14 076 699	662 274 672	662 283 672	110 380 795	145 915 079



In the second month of the 2019/20 financial year the municipality recorded actual revenue of R14 million. **Table 2** above indicates the YTD Actual revenue per source.

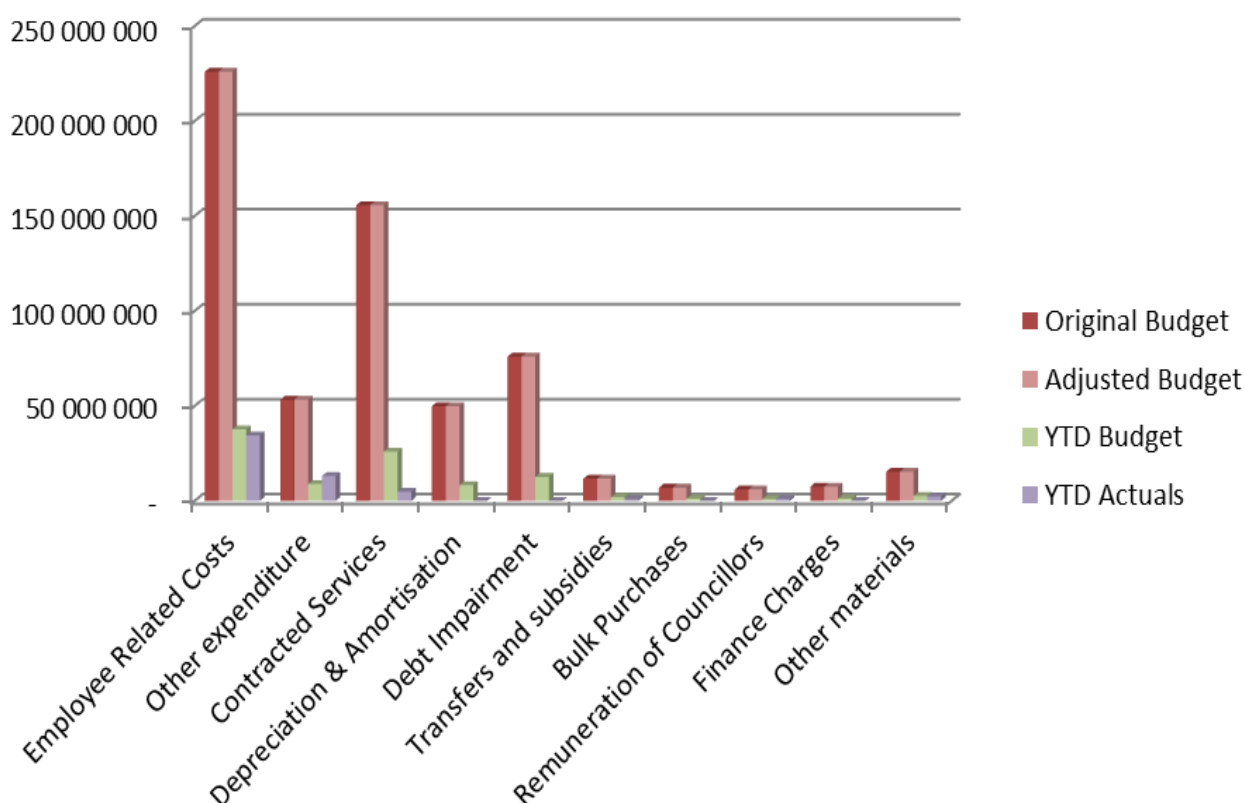
The main contributors during the month as a percentage of total revenue are revenue recognised from Service Charges (76%), Interest earned on outstanding debtors (22%) and Interest earned on external investment (2%).

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 (M02)					
Expenditure by Nature (GFS Function)	August Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Employee Related Costs	17 247 536	226 045 917	226 045 917	37 674 320	34 511 108
Other expenditure	9 742 652	53 358 748	53 358 748	8 893 124	13 115 948
Contracted Services	4 879 225	155 740 192	155 740 192	25 956 699	4 895 594
Depreciation & Amortisation		49 956 515	49 956 515	8 326 086	-
Debt Impairment		76 020 004	76 020 004	12 670 001	-
Transfers and subsidies	889 645	11 715 000	11 715 000	1 952 500	889 645
Bulk Purchases		7 000 000	7 000 000	1 166 667	-
Remuneration of Councillors	488 024	6 062 281	6 062 281	1 010 380	976 042
Finance Charges	289	7 561 437	7 561 437	1 260 240	289
Other materials	2 406 890	15 363 675	15 363 675	2 560 613	2 452 656
	35 654 261	608 823 769	608 823 769	101 470 630	56 841 282



Operating Expenditure by Nature

The figures in this section should represent the accrued amounts; in other words when goods have been ordered, received or invoice issued and completed (reconciled with goods received and prices quoted), only than should it captured as an expense. The financial system currently, do not account the expenses in a manner as mentioned above. The amounts included as expenditure is currently only those for which a payment run has been completed.

In the second month of the 2019/120 financial year, actual operating expenditure amount to R 35,6 million.

Table 3 indicates the YTD Actual expenditure by nature. The main cost drivers of the municipality as a percentage of total operating expenditure are Employee related costs (48%), Remuneration of councilors (1%), Finance charges (1%), Contracted

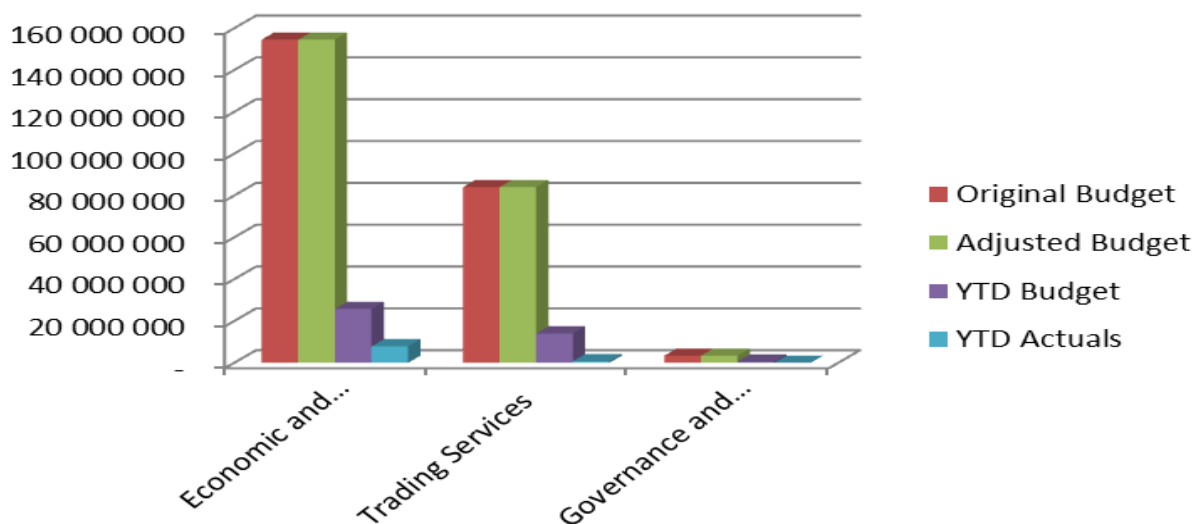
Services (14%), Grants and Subsidies paid (2%), Other Materials (7%) and General Expenses (27%).

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 (M02)	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Economic and Environmental Services	154 524 000	154 524 000	25 754 000	7 866 590
Trading Services	84 000 000	84 000 000	14 000 000	788 481
Governance and Administration	3 410 000	3 410 000	568 333	1 499
	241 934 000	241 934 000	40 322 333	8 656 570



In the second month of the 2019/20 financial year the municipality incurred R8,6 million in relation to capital expenditure. This represents actual money spent for the month on the provision of service delivery relating to water and sanitation. **Table 4** above indicates the YTD Actual on expenditure by function as at 31 August 2019.

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.

The current accumulated surplus of the municipality as at 31 August 2019 amount to R 1,7 billion.

2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 321,134.93 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 August 2019 amount to R2.3 million. The current ratio for the second month is 3.8 : 1, the municipality's current ratio is above the norm for the month. This is largely as result of the

high value of trade and other receivables from exchange transactions. The municipality is therefore still at risk of paying its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels, as the municipality will have a better expenditure in conditional in the following months, which will reduce the level of unspent conditional grants in trade and other payables.

❖ **NON-CURRENT ASSETS**

The non-current assets as at 31 August 2019 amount to R 1.8 billion, which represents 81% of the year to date budget (R 2.2 billion).

2.6.2 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 August 2019 amount to R 63 million, which include creditors, provisions, and unspent conditional grants. 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 321,134.93 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 not functioning; the municipality are performing manual bank reconciliations. The information is derived from the three financial systems currently used and the necessary journals, which 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

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 Chief Financial Officer.

2.9 CONCLUSION

The Joe Gqabi District Municipality has changed the Financial Management system to Enterprise Management System (Sebata) from the start of the 2018/19 financial year. The municipality is still finding some challenges on the new system and it must be noted that the municipality will start capturing requisitions in the Enterprise Management System for 2019/20 transactions during September 2019 and manual

orders, which were in place during August 2019 and the beginning of September 2019 will no longer be in use.

The Joe Gqabi District Municipality is doing their utmost best in order to finalise the process of back log and the process of capturing on SebataEMS for the following months, after which the municipality will continue to report and attempt to meet future reporting deadlines.

SECTION 3– RESOLUTIONS

Recommended resolution to Council relating to the August 2019 in-year report are:

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for August 2019 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 13 September 2019.
- (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 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, function 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 - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	167 059	167 059	10 601	25 227	27 843	(2 616)	-9%	167 059
Investment revenue	–	6 720	6 720	278	286	1 120	(835)	-75%	6 720
Transfers and subsidies	–	450 219	450 219	45	114 167	75 036	39 131	52%	450 219
Other own revenue	–	38 285	38 285	3 153	6 236	6 381	(145)	-2%	38 285
Total Revenue (excluding capital transfers and contributions)	–	662 284	662 284	14 078	145 915	110 381	35 534	32%	662 284
Employee costs	–	226 046	226 046	17 248	34 511	37 674	(3 163)	-8%	226 046
Remuneration of Councillors	–	6 062	6 062	488	976	1 010	(34)	-3%	6 062
Depreciation & asset impairment	–	49 957	49 957	–	–	8 326	(8 326)	-100%	49 957
Finance charges	–	7 561	7 561	0	0	1 260	(1 260)	-100%	7 561
Materials and bulk purchases	–	22 364	22 364	2 407	2 453	3 727	(1 275)	-34%	22 364
Transfers and subsidies	–	11 715	11 715	890	890	1 953	(1 063)	-54%	11 715
Other expenditure	–	285 119	285 119	14 622	18 012	47 520	(29 508)	-62%	285 119
Total Expenditure	–	608 824	608 824	35 654	56 841	101 471	(44 629)	-44%	608 824
Surplus/(Deficit)	–	53 460	53 460	(21 577)	89 074	8 910	80 164	900%	53 460
Transfers and subsidies - capital (monetary allocations)	–	165 025	165 025	48 601	48 986	27 504	21 482	78%	165 025
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	218 485	218 485	27 025	138 060	36 414	101 646	279%	218 485
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	218 485	218 485	27 025	138 060	36 414	101 646	279%	218 485
Capital expenditure & funds sources									
Capital expenditure	–	241 934	241 934	8 657	8 657	40 322	(31 666)	-79%	241 934
Capital transfers recognised	–	169 434	169 434	8 657	8 657	28 239	(19 582)	-69%	169 434
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	72 500	72 500	–	–	12 083	(12 083)	-100%	72 500
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	241 934	241 934	8 657	8 657	40 322	(31 666)	-79%	241 934
Financial position									
Total current assets	–	246 604	246 604		241 280				246 604
Total non current assets	–	2 024 258	2 024 258		1 842 029				2 024 258
Total current liabilities	–	109 097	109 097		62 553				109 097
Total non current liabilities	–	127 846	127 846		60 038				127 846
Community wealth/Equity	–	2 033 919	2 033 919		1 960 718				2 033 919
Cash flows									
Net cash from (used) operating	–	205 042	205 042	(19 238)	8 274	34 174	25 900	76%	205 042
Net cash from (used) investing	–	(241 934)	(241 934)	(8 657)	(8 657)	(40 322)	(31 666)	79%	(241 934)
Net cash from (used) financing	–	69 630	69 630	–	–	11 605	11 605	100%	69 630
Cash/cash equivalents at the month/year end	–	60 441	60 441	–	311	33 159	32 848	99%	33 432
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	18 090	16 610	15 218	15 059	16 529	14 211	89 642	290 508	475 866
Creditors Age Analysis									
Total Creditors	18 530	–	–	–	–	–	–	–	18 530

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) - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	238 588	238 588	324	114 454	39 765	74 690	188%	238 588
Executive and council		–	20 697	20 697	–	–	3 450	(3 450)	-100%	20 697
Finance and administration		–	214 590	214 590	324	114 454	35 765	78 689	220%	214 590
Internal audit		–	3 301	3 301	–	–	550	(550)	-100%	3 301
<i>Community and public safety</i>		–	32 488	32 488	–	–	5 415	(5 415)	-100%	32 488
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	16 163	16 163	–	–	2 694	(2 694)	-100%	16 163
Housing		–	–	–	–	–	–	–		–
Health		–	16 325	16 325	–	–	2 721	(2 721)	-100%	16 325
<i>Economic and environmental services</i>		–	281 155	281 155	40 177	40 561	46 859	(6 298)	-13%	281 155
Planning and development		–	238 954	238 954	40 177	40 561	39 826	736	2%	238 954
Road transport		–	29 515	29 515	–	–	4 919	(4 919)	-100%	29 515
Environmental protection		–	12 686	12 686	–	–	2 114	(2 114)	-100%	12 686
<i>Trading services</i>		–	275 077	275 077	22 178	39 885	45 846	(5 961)	-13%	275 077
Energy sources		–	–	–	–	–	–	–		–
Water management		–	135 743	135 743	11 396	26 736	22 624	4 112	18%	135 743
Waste water management		–	139 335	139 335	10 782	13 149	23 222	(10 074)	-43%	139 335
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	827 308	827 308	62 679	194 901	137 885	57 016	41%	827 308
Expenditure - Functional										
<i>Governance and administration</i>		–	121 529	121 529	9 567	16 924	20 255	(3 330)	-16%	121 529
Executive and council		–	20 697	20 697	1 997	3 810	3 450	361	10%	20 697
Finance and administration		–	97 531	97 531	7 218	12 535	16 255	(3 720)	-23%	97 531
Internal audit		–	3 301	3 301	352	579	550	29	5%	3 301
<i>Community and public safety</i>		–	32 488	32 488	2 258	4 547	5 415	(868)	-16%	32 488
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	16 163	16 163	1 084	2 111	2 694	(582)	-22%	16 163
Housing		–	–	–	–	–	–	–		–
Health		–	16 325	16 325	1 174	2 435	2 721	(285)	-10%	16 325
<i>Economic and environmental services</i>		–	198 534	198 534	6 004	8 693	33 089	(24 396)	-74%	198 534
Planning and development		–	157 929	157 929	3 529	4 336	26 322	(21 986)	-84%	157 929
Road transport		–	29 515	29 515	2 384	4 108	4 919	(811)	-16%	29 515
Environmental protection		–	11 090	11 090	91	248	1 848	(1 600)	-87%	11 090
<i>Trading services</i>		–	256 273	256 273	17 825	26 677	42 712	(16 035)	-38%	256 273
Energy sources		–	–	–	–	–	–	–		–
Water management		–	220 320	220 320	10 869	18 928	36 720	(17 792)	-48%	220 320
Waste water management		–	35 953	35 953	6 957	7 750	5 992	1 758	29%	35 953
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	608 824	608 824	35 654	56 841	101 471	(44 629)	-44%	608 824
Surplus/ (Deficit) for the year		–	218 485	218 485	27 025	138 060	36 414	101 646	279%	218 485

4.3. Table C3 Monthly Budget Statement-Financial Statement (Revenue & 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) - M02

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Management Services		-	30 815	30 815	-	-	5 136	(5 136)	-100,0%	30 815
Vote 2 - Institutional Support Advancement		-	23 812	23 812	-	-	3 969	(3 969)	-100,0%	23 812
Vote 3 - Financial Services		-	136 874	136 874	323	114 453	22 812	91 640	401,7%	136 874
Vote 4 - Corporate Services		-	45 244	45 244	1	2	7 541	(7 539)	-100,0%	45 244
Vote 5 - Community Services		-	63 477	63 477	-	-	10 579	(10 579)	-100,0%	63 477
Vote 6 - Technical Services		-	252 010	252 010	40 177	40 561	42 002	(1 440)	-3,4%	252 010
Vote 7 - Water Services Provision		-	275 077	275 077	22 178	39 885	45 846	(5 961)	-13,0%	275 077
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-					

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) - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue			135 743	135 743	9 112	22 226	22 624	(398)	-2%	135 743
Service charges - sanitation revenue			31 317	31 317	1 489	3 001	5 219	(2 219)	-43%	31 317
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment			9	9	1	2	2	0	12%	9
Interest earned - external investments			6 720	6 720	278	286	1 120	(835)	-75%	6 720
Interest earned - outstanding debtors			24 018	24 018	3 146	6 223	4 003	2 220	55%	24 018
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services			533	533			89	(89)	-100%	533
Transfers and subsidies			450 219	450 219	45	114 167	75 036	39 131	52%	450 219
Other revenue			13 725	13 725	6	11	2 287	(2 276)	-100%	13 725
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	662 284	662 284	14 078	145 915	110 381	35 534	32%	662 284
Expenditure By Type										
Employee related costs			226 046	226 046	17 248	34 511	37 674	(3 163)	-8%	226 046
Remuneration of councillors			6 062	6 062	488	976	1 010	(34)	-3%	6 062
Debt impairment			76 020	76 020	-	-	12 670	(12 670)	-100%	76 020
Depreciation & asset impairment			49 957	49 957	-	-	8 326	(8 326)	-100%	49 957
Finance charges			7 561	7 561	0	0	1 260	(1 260)	-100%	7 561
Bulk purchases			7 000	7 000			1 167	(1 167)	-100%	7 000
Other materials			15 364	15 364	2 407	2 453	2 561	(108)	-4%	15 364
Contracted services			155 740	155 740	4 879	4 896	25 957	(21 061)	-81%	155 740
Transfers and subsidies			11 715	11 715	890	890	1 953	(1 063)	-54%	11 715
Other expenditure			53 359	53 359	9 743	13 116	8 893	4 223	47%	53 359
Loss on disposal of PPE								-		
Total Expenditure		-	608 824	608 824	35 654	56 841	101 471	(44 629)	-44%	608 824
Surplus/(Deficit)		-	53 460	53 460	(21 577)	89 074	8 910	80 164	0	53 460
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			165 025	165 025	48 601	48 986	27 504	21 482	0	165 025
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	218 485	218 485	27 025	138 060	36 414			218 485
Taxation								-		
Surplus/(Deficit) after taxation		-	218 485	218 485	27 025	138 060	36 414			218 485
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	218 485	218 485	27 025	138 060	36 414			218 485
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	218 485	218 485	27 025	138 060	36 414			218 485

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 - M02 August

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	153 524	153 524	7 867	7 867	25 587	(17 721)	-69%	153 524
Vote 7 - Water Services Provision		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	153 524	153 524	7 867	7 867	25 587	(17 721)	-69%	153 524
Single Year expenditure appropriation	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	1 210	1 210	1	1	202	(200)	-99%	1 210
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	2 200	2 200	-	-	367	(367)	-100%	2 200
Vote 5 - Community Services		-	1 000	1 000	-	-	167	(167)	-100%	1 000
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services Provision		-	84 000	84 000	788	788	14 000	(13 212)	-94%	84 000
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	88 410	88 410	790	790	14 735	(13 945)	-95%	88 410
Total Capital Expenditure		-	241 934	241 934	8 657	8 657	40 322	(31 666)	-79%	241 934
Capital Expenditure - Functional Classification										
Governance and administration		-	3 410	3 410	1	1	568	(567)	-100%	3 410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 410	3 410	1	1	568	(567)	-100%	3 410
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 655	154 524	154 524	7 867	7 867	25 754	(17 887)	-69%	154 524
Planning and development		-	153 524	153 524	7 867	7 867	25 587	(17 721)	-69%	153 524
Road transport	8 655	-	1 000	1 000	-	-	167	(167)	-100%	1 000
Environmental protection	-	-	84 000	84 000	788	788	14 000	(13 212)	-94%	84 000
Trading services		-	84 000	84 000	788	788	14 000	(13 212)	-94%	84 000
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	84 000	84 000	788	788	14 000	(13 212)	-94%	84 000
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8 655	241 934	241 934	8 657	8 657	40 322	(31 666)	-79%	241 934
Funded by:										
National Government		-	169 434	169 434	8 657	8 657	28 239	(19 582)	-69%	169 434
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	169 434	169 434	8 657	8 657	28 239	(19 582)	-69%	169 434
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	72 500	72 500	-	-	12 083	(12 083)	-100%	72 500
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	241 934	241 934	8 657	8 657	40 322	(31 666)	-79%	241 934

4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			60 441	60 441	321	60 441
Call investment deposits			12 000	12 000	58 157	12 000
Consumer debtors			145 510	145 510	150 517	145 510
Other debtors			26 275	26 275	29 917	26 275
Current portion of long-term receivables						
Inventory			2 378	2 378	2 378	2 378
Total current assets		–	246 604	246 604	241 290	246 604
Non current assets						
Long-term receivables						
Investments			3 572	3 572	3 666	3 572
Investment property			2 393	2 393	2 439	2 393
Investments in Associate						
Property, plant and equipment			2 017 929	2 017 929	1 835 472	2 017 929
Agricultural						
Biological						
Intangible			364	364	453	364
Other non-current assets						
Total non current assets		–	2 024 258	2 024 258	1 842 029	2 024 258
TOTAL ASSETS		–	2 270 861	2 270 861	2 083 319	2 270 861
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			2 870	2 870	–	2 870
Consumer deposits			900	900	895	900
Trade and other payables			82 405	82 405	18 530	82 405
Provisions			22 922	22 922	43 128	22 922
Total current liabilities		–	109 097	109 097	62 553	109 097
Non current liabilities						
Borrowing			76 568	76 568	9 091	76 568
Provisions			51 278	51 278	50 947	51 278
Total non current liabilities		–	127 846	127 846	60 038	127 846
TOTAL LIABILITIES		–	236 943	236 943	122 591	236 943
NET ASSETS	2	–	2 033 919	2 033 919	1 960 728	2 033 919
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			2 033 919	2 033 919	1 960 708	2 033 919
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	2 033 919	2 033 919	1 960 708	2 033 919

4.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges			66 824	66 824	2 634	5 992	11 137	(5 145)	-46%	66 824
Other revenue			14 267	14 267	-	-	2 378	(2 378)	-100%	14 267
Government - operating			450 219	450 219	3 782	117 864	75 036	42 828	57%	450 219
Government - capital			165 025	165 025	10 000	66 087	27 504	38 583	140%	165 025
Interest			6 720	6 720	-	-	1 120	(1 120)	-100%	6 720
Dividends								-		
Payments										
Suppliers and employees			(483 201)	(483 201)	(34 764)	(180 770)	(80 533)	100 236	-124%	(483 201)
Finance charges			(3 097)	(3 097)	(0)	(0)	(516)	(516)	100%	(3 097)
Transfers and Grants			(11 715)	(11 715)	(890)	(890)	(1 953)	(1 063)	54%	(11 715)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	205 042	205 042	(19 238)	8 284	34 174	25 890	76%	205 042
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets			(241 934)	(241 934)	(8 657)	(8 657)	(40 322)	(31 666)	79%	(241 934)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(241 934)	(241 934)	(8 657)	(8 657)	(40 322)	(31 666)	79%	(241 934)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			72 500	72 500			12 083	(12 083)	-100%	72 500
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing			(2 870)	(2 870)			(478)	(478)	100%	(2 870)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	69 630	69 630	-	-	11 605	11 605	100%	69 630
NET INCREASE/ (DECREASE) IN CASH HELD		-	32 738	32 738	(27 895)	(373)	5 456			32 738
Cash/cash equivalents at beginning:			27 702	27 702		694	27 702			694
Cash/cash equivalents at month/year end:		-	60 441	60 441		321	33 159			33 432

PART 2 – IN-YEAR REPORT

SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			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%	9,4%	9,4%	0,0%	2,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	30,0%	30,0%	0,0%	30,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0,0%	8,0%	8,0%	14,1%	8,0%
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	0,0%	226,0%	226,0%	80,1%	226,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	66,4%	66,4%	14,2%	66,4%
<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%	25,9%	25,9%	123,7%	25,9%
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%	34,1%	34,1%	23,7%	34,1%
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%	8,7%	8,7%	0,0%	2,1%
<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						

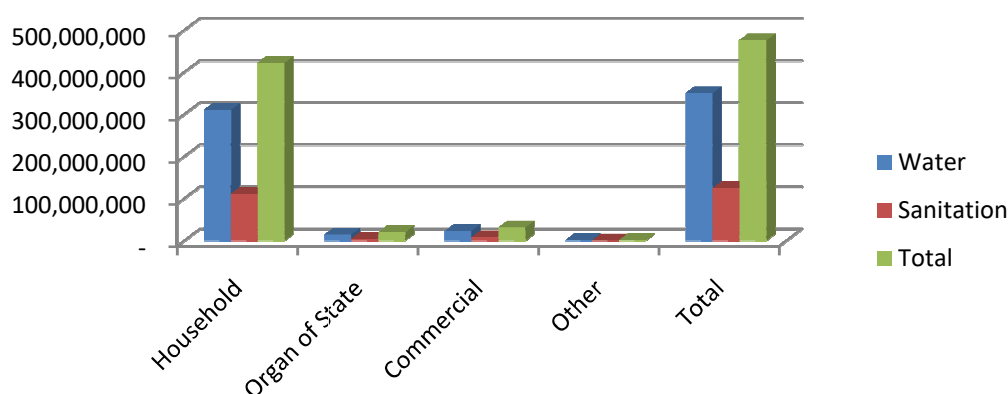
Section 6—Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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	14 016	12 902	11 733	11 662	13 248	11 002	72 184	203 648	350 393	311 743		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	4 070	3 708	3 485	3 397	3 281	3 205	17 459	86 864	125 468	114 206		
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	-	-	-	-	4	-	(3)	4	0		
Total By Income Source	2000	18 090	16 610	15 218	15 059	16 529	14 211	89 642	290 508	475 866	425 949	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 147	1 007	855	765	690	473	5 656	9 297	19 891	16 882		
Commercial	2300	1 639	1 202	885	875	1 347	1 391	5 185	19 109	31 634	27 908		
Households	2400	15 265	14 366	13 450	13 390	14 463	12 318	78 616	260 876	422 745	379 664		
Other	2500	39	34	28	28	29	28	185	1 226	1 596	1 495		
Total By Customer Group	2600	18 090	16 610	15 218	15 059	16 529	14 211	89 642	290 508	475 866	425 949	-	-

	Household	Organ of State	Commercial	Other	Total
Water	311 276 975	14 686 321	23 351 389	1 175 169	350 489 854
Sanitation	111 467 936	5 204 952	8 282 536	420 828	125 376 252
Total	422 744 911	19 891 273	31 633 925	1 595 997	475 866 106

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 August 2019 with total creditors as loaded on SAMRAS amounting to R 18,5 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	979								979	
Bulk Water	0200	4 107								4 107	
PAYE deductions	0300	-								-	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	13 429								13 429	
Auditor General	0800	-								-	
Other	0900	16								16	
Total By Customer Type	1000	18 530	-	-	-	-	-	-	-	18 530	-

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 - M02 August

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									
Fixed Deposits									1 771
Municipality sub-total					-		-	-	1 771
Entities									
JoGEDA									1 894
Entities sub-total					-		-	-	1 894
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	3 666

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 - M02 August

Description		Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20			
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:		1,2								
Operating Transfers and Grants										
National Government:			–	355 244	355 244	3 782	143 056	143 056	–	355 244
Local Government Equitable Share				273 796	273 796	–	114 082	114 082	–	273 796
Finance Management				1 785	1 785	1 785	1 785	1 785		1 785
EPWP Incentive				1 504	1 504	376	376	376		1 504
Rural Roads Asset Management Systems Grant				2 315	2 315	1 621	1 621	1 621		2 315
Rural Households Infrastructure Grant		3							–	
									–	
									–	
									–	
Municipal Infrastructure Grant (MIG)				75 844	75 844	–	25 192	25 192	–	75 844
Provincial Government:			–	89 975	89 975	–	165	165	–	89 975
Department of Roads and Public Works				26 667	26 667	–	165	165	–	26 667
Department of Environmental Affairs									–	–
LG SETA				2 575	2 575				–	2 575
Department of Environmental Affairs									–	–
Municipal District recovery Grant									–	–
Municipal District recovery Grant				60 733	60 733				–	60 733
District Municipality:			–	4 000	4 000	–	–	–	–	4 000
Local Municipalities Fire Services				4 000	4 000				–	4 000
									–	
Other grant providers:			–	1 000	1 000	–	–	–	–	1 000
Private Enterprise				1 000	1 000				–	1 000
									–	
Total Operating Transfers and Grants		5	–	450 219	450 219	3 782	143 220	143 220	–	450 219
Capital Transfers and Grants										
National Government:			–	165 025	165 025	10 000	36 912	36 912	–	165 025
Municipal Infrastructure Grant (MIG)				81 025	81 025	–	26 912	26 912	–	81 025
Regional Bulk Infrastructure									–	
Water Services Infrastructure Grant				84 000	84 000	10 000	10 000	10 000	–	84 000
Housing Settlement									–	
									–	–
Provincial Government:			–	–	–	–	3 983	3 983	–	–
									–	–
						–	3 983	3 983		
Emergency Drought Relief									–	–
District Municipality:			–	–	–	–	–	–	–	–
[insert description]									–	
									–	
Other grant providers:			–	–	–	–	–	–	–	–
[insert description]									–	
									–	
Total Capital Transfers and Grants		5	–	165 025	165 025	10 000	40 896	40 896	–	165 025
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	–	615 243	615 243	13 782	184 116	184 116	–	615 243

9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	350 835	350 835	43 302	66 158	66 858	(699)	-1,0%	350 835
Local Government Equitable Share			269 387	269 387	22 816	45 633	45 633	-		269 387
Finance Management			1 785	1 785	45	86	149	(63)	-42,4%	1 785
EPWP Incentive			1 504	1 504			251	(251)	-100,0%	1 504
Rural Roads Asset Management Systems			2 315	2 315			386	(386)	-100,0%	2 315
Grant								-		-
								-		-
								-		-
Municipal Infrastructure Grant (MIG)			75 844	75 844	20 440	20 440	20 440	-		75 844
Provincial Government:		-	89 975	89 975	2 372	3 877	9 720	(5 843)	-60,1%	89 975
Department of Roads and Public Works			26 667	26 667	2 372	3 877	4 444	(568)	-12,8%	26 667
LG SETA			2 575	2 575	-	-	215	(215)	-100,0%	2 575
Department of Environmental Affairs								-		-
Municipal District recovery Grant								-		-
Municipal District recovery Grant			60 733	60 733	-	-	5 061	(5 061)	-100,0%	60 733
District Municipality:		-	4 000	4 000	-	-	333	(333)	-100,0%	4 000
								-		-
Local Municipalities Fire Services			4 000	4 000			333	(333)	-100,0%	4 000
Other grant providers:		-	1 000	1 000	-	-	83	(83)	-100,0%	1 000
								-		-
Private Enterprise			1 000	1 000			83	(83)	-100,0%	1 000
Total operating expenditure of Transfers and Grants:		-	445 809	445 809	45 673	70 035	76 995	(6 959)	-9,0%	445 809
Capital expenditure of Transfers and Grants										
National Government:		-	169 434	169 434	13 392	19 581	21 487	(1 906)	-8,9%	169 434
Municipal Infrastructure Grant (MIG)			81 025	81 025	4 967	5 320	6 752	(1 433)	-21,2%	81 025
Regional Bulk Infrastructure			-	-			-	-		-
Water Services Infrastructure Grant			84 000	84 000	8 425	14 262	14 000	262	1,9%	84 000
								-		-
Housing Settlement								-		-
Local Government Equitable Share			4 410	4 410			735	(735)	-100,0%	4 410
Provincial Government:		-	-	-	6 495	6 495	-	6 495	#DIV/0!	-
								-		-
Emergency Drought Relief					6 495	6 495		6 495	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-		-
								-		-
								-		-
Other grant providers:		-	-	-	-	-	-	-		-
								-		-
								-		-
Total capital expenditure of Transfers and Grants		-	169 434	169 434	19 886	26 076	21 487	4 589	21,4%	169 434
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	615 243	615 243	65 560	96 111	98 482	(2 371)	-2,4%	615 243

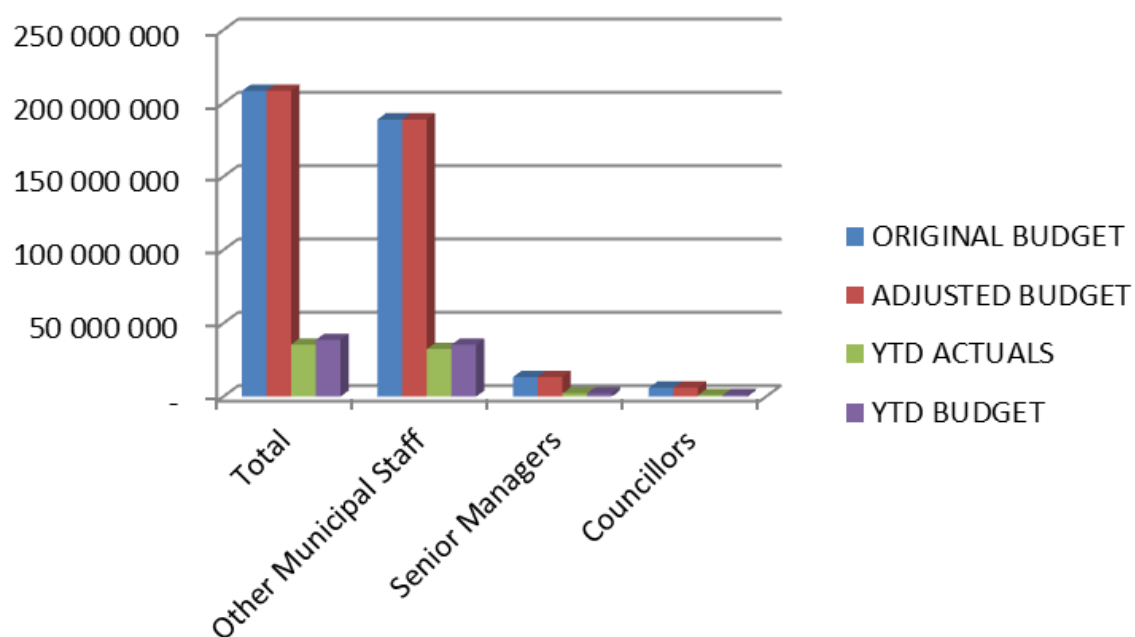
Section 10 – Expenditure on councillor and board members allowances and employee benefits

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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 557	4 557	364	728	759	(32)	-4%	4 557
Pension and UIF Contributions			457	457	50	100	76	24	32%	457
Medical Aid Contributions			246	246	14	28	41	(13)	-33%	246
Motor Vehicle Allowance								-		
Cellphone Allowance			262	262	34	68	44	24	56%	262
Housing Allowances								-		
Other benefits and allowances			540	540	26	53	90	(37)	-41%	540
Sub Total - Councillors		-	6 062	6 062	488	976	1 010	(34)	-3%	6 062
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			10 239	10 239	756	1 745	1 707	39	2%	10 239
Pension and UIF Contributions			850	850	52	132	142	(10)	-7%	850
Medical Aid Contributions			291	291	17	32	49	(16)	-34%	291
Overtime								-		
Performance Bonus			710	710			118	(118)	-100%	710
Motor Vehicle Allowance			758	758	133	119	126	(7)	-6%	758
Cellphone Allowance			146	146	10	16	24	(8)	-33%	146
Housing Allowances			308	308	15	55	51	4	8%	308
Other benefits and allowances			99	99	6	16	16	-		99
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality		-	13 402	13 402	991	2 116	2 234	(117)	-5%	13 402
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			129 464	129 464	11 375	24 209	23 577	631	3%	129 464
Pension and UIF Contributions			19 118	19 118	1 646	3 979	4 126	(147)	-4%	19 118
Medical Aid Contributions			8 617	8 617	615	2 327	2 436	(109)	-4%	8 617
Overtime			10 594	10 594	1 107	1 107	1 766	(658)	-37%	10 594
Performance Bonus								-		
Motor Vehicle Allowance			2 211	2 211	198	185	369	(183)	-50%	2 211
Cellphone Allowance			1 563	1 563	113	106	260	(155)	-59%	1 563
Housing Allowances			4 205	4 205	363	120	701	(581)	-83%	4 205
Other benefits and allowances			2 173	2 173	840	362	362	-		2 173
Payments in lieu of leave								-		
Long service awards			9 776	9 776			1 629	(1 629)	-100%	9 776
Post-retirement benefit obligations			1 284	1 284			214	(214)	-100%	1 284
Sub Total - Other Municipal Staff		-	189 005	189 005	16 257	32 395	35 441	(3 046)	-9%	189 005
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	208 469	208 469	17 736	35 487	38 685	(3 198)	-8%	208 469

	Total	Other Municipal Staff	Senior Managers	Councillors
ORIGINAL BUDGET	208 468 949	189 004 757	13 401 912	6 062 280
ADJUSTED BUDGET	208 468 949	189 004 757	13 401 912	6 062 280
YTD ACTUALS	35 487 146	32 394 772	2 116 336	976 038
YTD BUDGET	38 684 698	35 440 666	2 233 654	1 010 378



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 - M02 August

Month	2018/19	Budget Year 2019/20							
	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		8 910	8 910	0	0	8 910	8 910	100,0%	0%
August		17 500	17 500	8 657	8 657	26 410	17 753	67,2%	4%
September		19 624	19 624	-		46 034	-		
October		40 000	40 000	-		86 034	-		
November		20 000	20 000	-		106 034	-		
December		35 000	35 000	-		141 034	-		
January		21 800	21 800	-		162 834	-		
February		16 500	16 500	-		179 334	-		
March		23 900	23 900	-		203 234	-		
April		23 000	23 000	-		226 234	-		
May		10 700	10 700	-		236 934	-		
June		5 000	5 000	-		241 934	-		
Total Capital expenditure	-	241 934	241 934	8 657					

The Municipality has spent 4 percent of the capital budget as at 31 August 2019.

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	39 000	39 000	-	-	6 500	6 500	100,0%	39 000
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		-	25 000	25 000	-	-	4 167	4 167	100,0%	25 000
Dams and Weirs										
Boreholes			5 000	5 000			833	833	100,0%	5 000
Reservoirs			10 000	10 000			1 667	1 667	100,0%	10 000
Pump Stations										
Water Treatment Works			4 000	4 000			667	667	100,0%	4 000
Bulk Mains			5 000	5 000			833	833	100,0%	5 000
Distribution										
Distribution Points										
PRV Stations										
Capital Spares			1 000	1 000			167	167	100,0%	1 000
Sanitation Infrastructure		-	14 000	14 000	-	-	2 333	2 333	100,0%	14 000
Pump Station										
Reticulation										
Waste Water Treatment Works			14 000	14 000			2 333	2 333	100,0%	14 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Intangible Assets		-	80	80	-	-	13	13	100,0%	80
Servitudes										
Licences and Rights		-	80	80	-	-	13	13	100,0%	80
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified			80	80			13	13	100,0%	80
Computer Equipment		-	1 100	1 100	-	-	183	183	100,0%	1 100
Computer Equipment			1 100	1 100			183	183	100,0%	1 100
Furniture and Office Equipment		-	30	30	1	1	5	4	70,0%	30
Furniture and Office Equipment			30	30	1	1	5	4	70,0%	30
Machinery and Equipment		-	1 000	1 000	-	-	167	167	100,0%	1 000
Machinery and Equipment			1 000	1 000			167	167	100,0%	1 000
Transport Assets		-	2 200	2 200	-	-	367	367	100,0%	2 200
Transport Assets			2 200	2 200			367	367	100,0%	2 200
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	-	43 410	43 410	1	1	7 235	7 234	100,0%	43 410

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	45 000	45 000	-	-	7 500	7 500	100,0%	45 000
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		-	5 000	5 000	-	-	833	833	100,0%	5 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			-	-						
Bulk Mains										
Distribution			5 000	5 000			833	833	100,0%	5 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	40 000	40 000	-	-	6 667	6 667	100,0%	40 000
Pump Station										
Reticulation										
Waste Water Treatment Works			40 000	40 000			6 667	6 667	100,0%	40 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	-	45 000	45 000	-	-	7 500	7 500	100,0%	45 000

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	59 024	59 024	718	718	9 837	9 120	92,7%	59 024
Roads Infrastructure		-	7 424	7 424	718	718	1 237	520	42,0%	7 424
Roads			2 315	2 315			386	386	100,0%	2 315
Road Structures			5 109	5 109	718	718	852	134	15,7%	5 109
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		-	31 200	31 200	-	-	5 200	5 200	100,0%	31 200
Dams and Weirs								-		
Boreholes								-		
Reservoirs			31 200	31 200			5 200	5 200	100,0%	31 200
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	20 400	20 400	-	-	3 400	3 400	100,0%	20 400
Pump Station								-		
Reticulation			15 400	15 400			2 567	2 567	100,0%	15 400
Waste Water Treatment Works			5 000	5 000			833	833	100,0%	5 000
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment								-		
Transport Assets		-	593	593	63	63	99	36	36,2%	593
Transport Assets			593	593	63	63	99	36	36,2%	593
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Repairs and Maintenance Expenditure	1	-	59 617	59 617	781	781	9 936	9 155	92,1%	59 617

DC14 Joe Gqabi - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	44 723	44 723	-	-	3 727	3 727	100,0%	44 723
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		-	33 617	33 617	-	-	2 801	2 801	100,0%	33 617
Dams and Weirs								-		
Boreholes								-		
Reservoirs			33 617	33 617			2 801	2 801	100,0%	33 617
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	11 107	11 107	-	-	926	926	100,0%	11 107
Pump Station								-		
Reticulation			11 107	11 107			926	926	100,0%	11 107
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		

Investment properties		-	45	45	-	-	4	4	100,0%	45
Revenue Generating		-	45	45	-	-	4	4	100,0%	45
Improved Property			45	45			4	4	100,0%	45
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
Other assets		-	619	619	-	-	52	52	100,0%	619
Operational Buildings		-	619	619	-	-	52	52	100,0%	619
Municipal Offices			619	619			52	52	100,0%	619
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-		-
Staff Housing										
Social Housing										
Capital Spares										
Intangible Assets		-	169	169	-	-	14	14	100,0%	169
Servitudes										
Licences and Rights		-	169	169	-	-	14	14	100,0%	169
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified			169	169			14	14	100,0%	169
Computer Equipment		-	150	150	-	-	-	-		150
Computer Equipment			150	150						150
Furniture and Office Equipment		-	372	372	-	-	31	31	100,0%	372
Furniture and Office Equipment			372	372			31	31	100,0%	372
Machinery and Equipment		-	154	154	-	-	13	13	100,0%	154
Machinery and Equipment			154	154			13	13	100,0%	154
Transport Assets		-	3 725	3 725	-	-	310	310	100,0%	3 725
Transport Assets			3 725	3 725			310	310	100,0%	3 725
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	49 957	49 957	-	-	4 151	4 151	100,0%	49 957

DC14 Joe Gqabi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	153 524	153 524	8 655	8 655	25 587	16 932	66,2%	153 524
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		-	119 024	119 024	612	612	19 837	19 225	96,9%	119 024
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			84 000	84 000	435	435	14 000	13 565	96,9%	84 000
Bulk Mains										
Distribution			35 024	35 024	177	177	5 837	5 660	97,0%	35 024
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	34 500	34 500	8 043	8 043	5 750	(2 293)	-39,9%	34 500
Pump Station			24 500	24 500	5 712	5 712	4 083	(1 629)	-39,9%	24 500
Reticulation			10 000	10 000	2 331	2 331	1 667	(665)	-39,9%	10 000
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	153 524	153 524	8 655	8 655	25 587	16 932	66,2%	153 524

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, herebycertifies that:

☒ the monthly budget statement;

☐ quarterly report on the implementation of the budget;

☐ mid-year budget and performance assessment;

For the month ended 31 August 2019 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: 13.09.2019_____