



**2019/20 Financial Year**

**May 2020**

**Monthly Statement**

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# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virements** – A transfer of budget.

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

**MIG** – Municipal Infrastructure Grant

**MWIG** – Municipal Water Infrastructure Grant

**WSIG** – Water Services Infrastructure Grant

**RBIG** - Regional Bulk Infrastructure Grant

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

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

## **PART 1: 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 MAY 2020**

### **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 May 2020, the ten working day reporting limit expires on 12 June 2020.

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**

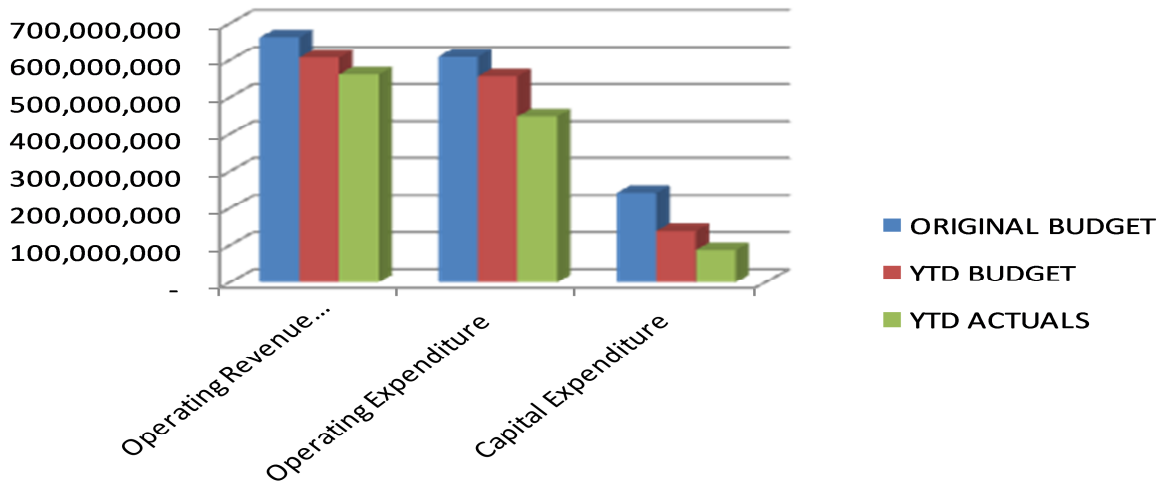
### **2.1 INTRODUCTION**

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**

<b>Original Budget Vs Actuals (M 11)</b>			
	<b>Operating Revenue Excluding Capital Transfer &amp; Contributions</b>	<b>Operating Expenditure</b>	<b>Capital Expenditure</b>
<b>ORIGINAL BUDGET</b>	<b>662,283,672</b>	<b>608,823,769</b>	<b>241,934,000</b>
<b>ADJUSTED BUDGET</b>	<b>661,694,019</b>	<b>606,877,178</b>	<b>150,628,221</b>
<b>YTD BUDGET</b>	<b>606,552,851</b>	<b>556,304,080</b>	<b>138,075,869</b>
<b>YTD ACTUALS</b>	<b>561,354,873</b>	<b>448,880,551</b>	<b>87,379,922</b>



The year-to-date operating revenue excluding capital transfer of the municipality for the 11<sup>th</sup> month of the 2019/20 financial year amount to R561 million, which constitutes 92% of the year to date budget and 85% of the Approved budget.

The year-to-date operating expenditure of the municipality for the 11th month of the 2019/20 financial year amount to R449 million, which constitutes 81% of the year to date budget and 74% of the Approved budget.

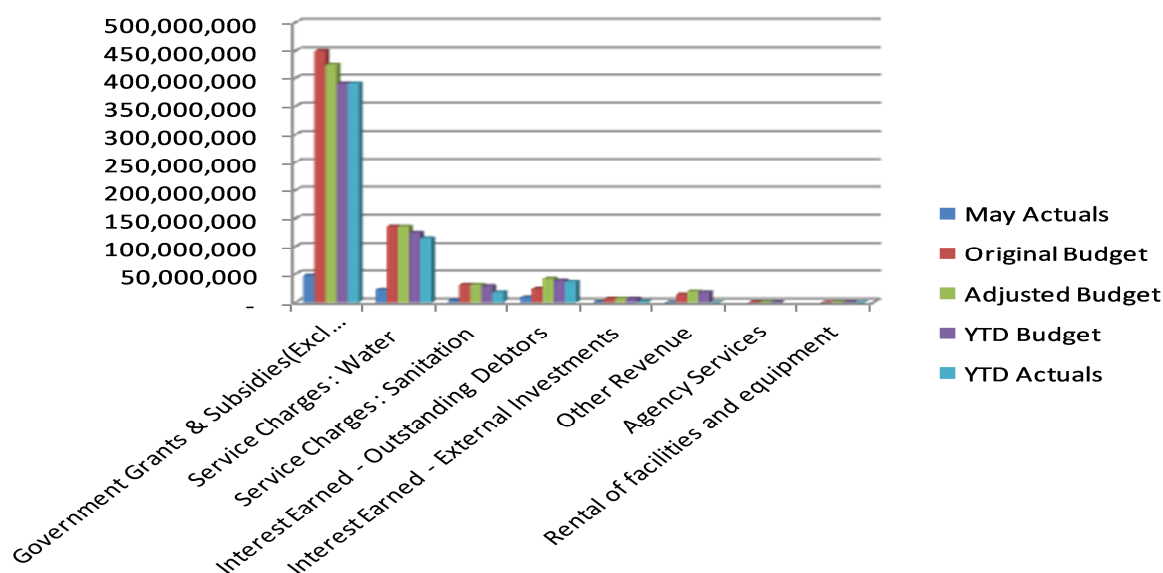
The year-to-date capital expenditure of the municipality for the 11th month of the 2019/20 financial year amount to R 87 million, which constitutes 63 % of the year to date budget and 58% of the Approved budget.



## 2.3 OPERATING REVENUE PER CATEGORY

**TABLE 2**

Original Budget Vs Actuals (M11)					
	May Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	47,693,850	450,218,700	425,783,902	390,301,910	390,605,208
Service Charges : Water	22,215,576	135,742,638	135,742,638	124,430,752	115,253,754
Service Charges : Sanitation	3,169,655	31,316,500	31,316,600	28,706,883	17,692,835
Interest Earned - Outstanding Debtors	8,894,369	24,018,138	41,832,478	38,346,438	36,394,299
Interest Earned - External Investments	414,116	6,720,437	6,720,437	6,160,401	1,269,134
Other Revenue	4060	13,724,925	19,436,655	17,816,934	123,031
Agency Services		533,334	519,310	476,034	
Rental of facilities and equipment		9,000	336,000	308,000	10,093
License and Permits	5,247		5,999	5,499	6,519
	<b>82,396,873</b>	<b>662,283,672</b>	<b>661,694,019</b>	<b>606,552,851</b>	<b>561,354,873</b>



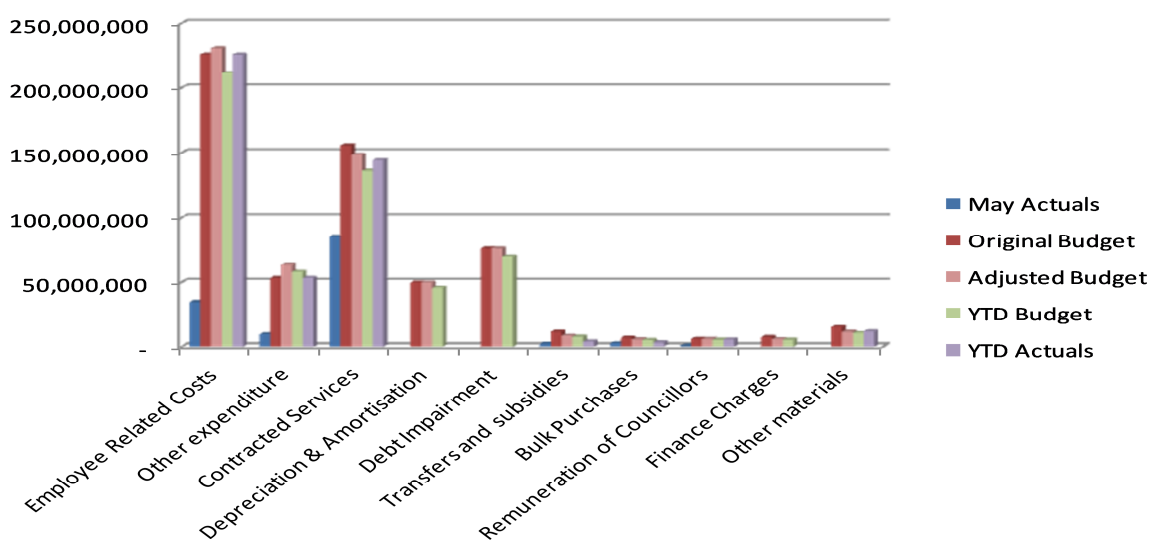
In the 11th month of the 2019/20 financial year the municipality recorded actual revenue of R82 million. **Table 2** above indicates the YTD Actual revenue per source. The main contributors during the month as a percentage of total revenue are revenue recognised from Service Charges (30%), Interest earned on outstanding debtors (10%) and Interest earned on external investment (1%). *transfers and subsidies (59%)*

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 (M 11)					
Expenditure by Nature (GFS Function)	May Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Employee Related Costs	34,797,862	226,045,917	230,913,661	211,670,856	225,962,449
Other expenditure	9,806,476	53,358,748	63,466,094	58,177,253	53,429,293
Contracted Services	85,135,507	155,740,192	148,543,551	136,164,922	144,267,321
Depreciation & Amortisation		49,956,515	49,979,743	45,814,764	
Debt Impairment		76,020,004	76,020,004	69,685,004	
Transfers and subsidies	2,307,650	11,715,000	8,616,601	7,898,551	4,150,780
Bulk Purchases	2,653,210	7,000,000	5,750,000	5,270,833	3,435,456
Remuneration of Councillors	798,517	6,062,281	6,062,281	5,557,091	5,678,829
Finance Charges		7,561,437	5,930,000	5,435,833	
Other materials		15,363,675	11,595,243	10,628,973	11,956,134
	<b>135,499,222</b>	<b>608,823,769</b>	<b>606,877,178</b>	<b>556,304,080</b>	<b>448,880,262</b>



### Operating Expenditure by Nature

The figures in this section should represent the accrued amounts; in other words when goods have been ordered, received or invoice issued and completed (reconciled with goods received and prices quoted), only 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 11th month of the 2019/120 financial year, actual operating expenditure amount to R 135 million.

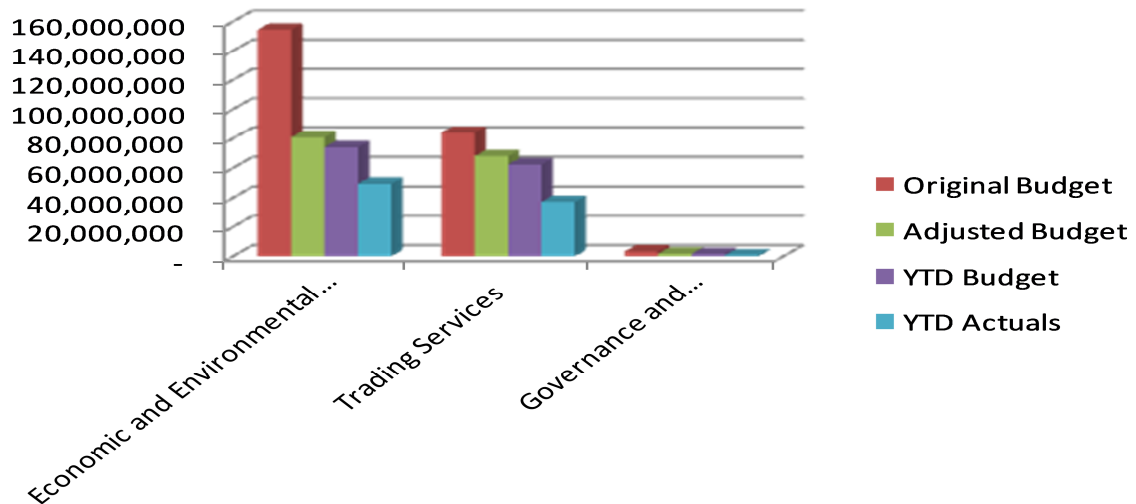
**Table 3** indicates the YTD Actual expenditure by nature. The main cost drivers of the municipality as a percentage of total operating expenditure are Employee related costs (26%), Remuneration of councilors (1%), Bulk Purchases (2%) , Contracted Services (63%), Grants and Subsidies paid (1%), Other Materials (%) and General Expenses (7%).

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 (M 11)	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Economic and Environmental Services	154,524,000	80,830,421	74,094,553	49,428,224
Trading Services	84,000,000	68,000,000	62,333,333	37,275,658
Governance and Administration	3,410,000	1,797,800	1,647,983	676,040
	<b>241,934,000</b>	<b>150,628,221</b>	<b>138,075,869</b>	<b>87,379,922</b>



In the 11th month of the 2019/20 financial year the municipality incurred R 20 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 May 2020.

The capital expenditure year to date are lower than budgeted. This is due to the following five projects being Covid reprioritised projects as included in the Special Adjustments Budget:

- Repairs to Burgersdorp WWTW;
- Refurbishment of Burgersdorp Water Treatment Works;
- Elundini Drought Relief Mitigation;
- Complete Oviston WTP Upgrade; and
- Joe Gqabi informal settlement water supply

## 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 May 2020 amount to R 1,7 billion.

### 2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 19.2 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 May 2020 amount to R2.4 million. The current ratio for the 11th month is 1.8:1, 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 not 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 May 2020 amount to R 1.9 billion, which represents 90% of the year to date budget (R 2.1 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 May 2020 amount to R 137.4 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 19.2 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 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 - M11 May**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	167,059	167,059	25,385	132,947	153,138	(20,191)	-13%	167,059
Investment revenue	-	6,720	6,720	414	1,269	6,160	(4,891)	-79%	6,720
Transfers and subsidies	-	450,219	425,784	47,694	390,605	390,302	303	0%	425,784
Other own revenue	-	38,285	62,130	8,904	36,534	56,953	(20,419)	-36%	62,130
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>662,284</b>	<b>661,694</b>	<b>82,397</b>	<b>561,355</b>	<b>606,553</b>	<b>(45,198)</b>	<b>-7%</b>	<b>661,694</b>
Employee costs	-	226,046	230,914	34,798	225,962	211,671	14,292	7%	230,914
Remuneration of Councillors	-	6,062	6,062	799	5,679	5,557	122	2%	6,062
Depreciation & asset impairment	-	49,957	49,980	-	-	45,815	(4,815)	-100%	49,980
Finance charges	-	7,561	5,930	-	0	5,436	(5,436)	-100%	5,930
Materials and bulk purchases	-	22,364	17,345	2,653	15,392	15,900	(508)	-3%	17,345
Transfers and subsidies	-	11,715	8,617	2,308	4,151	7,899	(3,748)	-47%	8,617
Other expenditure	-	285,119	288,030	94,942	197,697	264,027	(66,331)	-25%	288,030
<b>Total Expenditure</b>	<b>-</b>	<b>608,824</b>	<b>606,877</b>	<b>135,499</b>	<b>448,881</b>	<b>556,304</b>	<b>#####</b>	<b>-19%</b>	<b>606,877</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>53,460</b>	<b>54,817</b>	<b>(53,102)</b>	<b>112,474</b>	<b>50,249</b>	<b>62,226</b>	<b>124%</b>	<b>54,817</b>
Transfers and subsidies - capital (monetary alloc	-	165,025	138,830	179,213	239,837	127,261	112,576	88%	138,830
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>218,485</b>	<b>193,647</b>	<b>126,111</b>	<b>352,311</b>	<b>177,509</b>	<b>174,802</b>	<b>98%</b>	<b>193,647</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>218,485</b>	<b>193,647</b>	<b>126,111</b>	<b>352,311</b>	<b>177,509</b>	<b>174,802</b>	<b>98%</b>	<b>193,647</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>241,934</b>	<b>150,628</b>	<b>19,912</b>	<b>87,380</b>	<b>138,076</b>	<b>(50,696)</b>	<b>-37%</b>	<b>150,628</b>
Capital transfers recognised	-	169,434	138,830	10,222	77,690	127,261	(49,571)	-39%	138,830
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	72,500	10,000	9,014	9,014	9,167	(153)	-2%	10,000
Internally generated funds	-	-	1,798	676	676	1,648	(972)	-59%	1,798
<b>Total sources of capital funds</b>	<b>-</b>	<b>241,934</b>	<b>150,628</b>	<b>19,912</b>	<b>87,380</b>	<b>138,076</b>	<b>(50,696)</b>	<b>-37%</b>	<b>150,628</b>
<b>Financial position</b>									
Total current assets	-	246,604	258,109		282,285				258,109
Total non current assets	-	2,024,258	1,866,442		1,909,050				1,866,442
Total current liabilities	-	109,097	106,728		160,327				106,728
Total non current liabilities	-	127,846	49,001		60,230				49,001
Community wealth/Equity	-	2,033,919	1,968,821		1,970,778				1,968,821
<b>Cash flows</b>									
Net cash from (used) operating	-	205,042	153,318	(14,359)	69,856	146,315	76,460	52%	153,318
Net cash from (used) investing	-	(241,934)	(150,628)	(19,912)	(87,380)	(138,076)	(50,696)	37%	(150,628)
Net cash from (used) financing	-	69,630	69,630	-	(1,147)	63,828	64,975	102%	69,630
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>33,059</b>	<b>72,641</b>	<b>-</b>	<b>560</b>	<b>72,388</b>	<b>71,828</b>	<b>99%</b>	<b>91,551</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18,730	14,971	16,258	15,943	16,750	15,739	92,201	393,894	584,486
<b>Creditors Age Analysis</b>									
Total Creditors	20,719	-	-	-	-	-	-	-	20,719

## 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) - M11 May

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	
<b>R thousands</b>	1										
<b>Revenue - Functional</b>											
<i>Governance and administration</i>		-	238,588	244,595	143,956	300,198	224,212	75,986	34%	244,595	
Executive and council		-	20,697	20,697	-	-	18,972	(18,972)	-100%	20,697	
Finance and administration		-	214,590	220,597	143,956	300,198	202,214	97,984	48%	220,597	
Internal audit		-	3,301	3,301	-	-	3,026	(3,026)	-100%	3,301	
<i>Community and public safety</i>		-	32,488	32,526	83,929	83,948	29,815	54,132	182%	32,526	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	16,163	16,163	-	-	14,816	(14,816)	-100%	16,163	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	16,325	16,363	83,929	83,948	14,999	68,948	460%	16,363	
<i>Economic and environmental services</i>		-	281,155	230,511	16,127	197,655	211,302	(13,647)	-6%	230,511	
Planning and development		-	238,954	189,025	3,867	169,745	173,273	(3,528)	-2%	189,025	
Road transport		-	29,515	28,800	12,261	27,909	26,400	1,510	6%	28,800	
Environmental protection		-	12,686	12,686	-	-	11,629	(11,629)	-100%	12,686	
<i>Trading services</i>		-	275,077	292,892	17,597	219,391	268,484	(49,093)	-18%	292,892	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	135,743	178,464	13,206	131,231	163,592	(32,361)	-20%	178,464	
Waste water management		-	139,335	114,428	4,391	88,160	104,892	(16,732)	-16%	114,428	
Waste management		-	-	-	-	-	-	-	-	-	
<i>Other</i>	4	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	2	-	827,308	800,524	261,610	801,192	733,814	67,378	9%	800,524	
<b>Expenditure - Functional</b>											
<i>Governance and administration</i>		-	121,529	141,508	22,895	108,182	129,715	(21,533)	-17%	141,508	
Executive and council		-	20,697	21,905	5,842	23,595	20,080	3,515	18%	21,905	
Finance and administration		-	97,531	116,320	16,496	81,021	106,627	(25,606)	-24%	116,320	
Internal audit		-	3,301	3,282	557	3,566	3,009	558	19%	3,282	
<i>Community and public safety</i>		-	32,488	33,893	2,438	29,903	31,069	(1,166)	-4%	33,893	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	16,163	17,932	(175)	14,410	16,437	(2,028)	-12%	17,932	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	16,325	15,961	2,614	15,493	14,631	862	6%	15,961	
<i>Economic and environmental services</i>		-	198,534	156,414	11,332	78,692	143,380	(64,688)	-45%	156,414	
Planning and development		-	157,929	114,928	6,947	51,978	105,351	(53,373)	-51%	114,928	
Road transport		-	29,515	28,800	3,127	22,262	26,400	(4,138)	-16%	28,800	
Environmental protection		-	11,090	12,686	1,258	4,452	11,629	(7,177)	-62%	12,686	
<i>Trading services</i>		-	256,273	275,062	98,834	232,104	252,141	(20,037)	-8%	275,062	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	220,320	229,260	108,628	215,370	210,155	5,215	2%	229,260	
Waste water management		-	35,953	45,803	(9,794)	16,734	41,986	(25,252)	-60%	45,803	
Waste management		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	3	-	608,824	606,877	135,499	448,881	556,304	#####	-19%	606,877	
<b>Surplus/ (Deficit) for the year</b>		-	218,485	193,647	126,111	352,311	177,509	174,802	98%	193,647	

### 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) - M11

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Management Services	1	-	30,815	30,815	-	-	28,247	(28,247)	-100.0%	30,815
Vote 2 - Institutional Support Advancement		-	23,812	23,812	-	-	21,828	(21,828)	-100.0%	23,812
Vote 3 - Financial Services		-	136,874	155,242	143,774	300,016	142,305	157,711	110.8%	155,242
Vote 4 - Corporate Services		-	45,244	51,186	182	182	46,920	(46,739)	-99.6%	51,186
Vote 5 - Community Services		-	63,477	61,212	83,929	83,948	56,111	27,837	49.6%	61,212
Vote 6 - Technical Services		-	252,010	201,367	16,127	197,655	184,586	13,069	7.1%	201,367
Vote 7 - Water Services Provision		-	275,077	276,892	17,597	219,391	253,817	(34,426)	-13.6%	276,892
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>827,308</b>	<b>800,524</b>	<b>261,610</b>	<b>801,192</b>	<b>733,814</b>	<b>67,378</b>	<b>9.2%</b>	<b>800,524</b>
<b>Expenditure by Vote</b>										
Vote 1 - Management Services	1	-	30,815	30,683	8,867	27,411	28,126	(715)	-2.5%	30,683
Vote 2 - Institutional Support Advancement		-	23,812	24,232	8,596	23,699	22,213	1,485	6.7%	24,232
Vote 3 - Financial Services		-	38,117	45,552	2,956	31,311	41,756	(10,445)	-25.0%	45,552
Vote 4 - Corporate Services		-	45,244	55,233	1,121	34,776	50,630	(15,854)	-31.3%	55,233
Vote 5 - Community Services		-	61,178	80,161	93,975	129,679	73,481	56,197	76.5%	80,161
Vote 6 - Technical Services		-	170,985	129,948	1,275	65,035	119,119	(54,084)	-45.4%	129,948
Vote 7 - Water Services Provision		-	238,673	241,067	18,709	136,970	220,978	(84,008)	-38.0%	241,067
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>608,824</b>	<b>606,877</b>	<b>135,499</b>	<b>448,881</b>	<b>556,304</b>	<b>#####</b>	<b>-19.3%</b>	<b>606,877</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>218,485</b>	<b>193,647</b>	<b>126,111</b>	<b>352,311</b>	<b>177,510</b>	<b>174,801</b>	<b>98.5%</b>	<b>193,647</b>

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

DC14 Joe Qqabi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates								-			
Service charges - electricity revenue								-			
Service charges - water revenue			135,743	135,743	22,216	115,254	124,431	(9,177)	-7%	135,743	
Service charges - sanitation revenue			31,317	31,317	3,170	17,693	28,707	(11,014)	-38%	31,317	
Service charges - refuse revenue								-		-	
Service charges - other								-		-	
Rental of facilities and equipment			9	336	-	10	308	(298)	-97%	336	
Interest earned - external investments			6,720	6,720	414	1,269	6,160	(4,891)	-79%	6,720	
Interest earned - outstanding debtors			24,018	41,832	8,894	36,394	38,346	(1,952)	-5%	41,832	
Dividends received								-		-	
Fines, penalties and forfeits								-		-	
Licences and permits				6	5	7	5	1	19%	6	
Agency services			533	519			476	(476)	-100%	519	
Transfers and subsidies			450,219	425,784	47,694	390,605	390,302	303	0%	425,784	
Other revenue			13,725	19,437	4	123	17,817	(17,694)	-99%	19,437	
Gains on disposal of PPE								-		-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	662,284	661,694	82,397	561,355	606,553	(45,198)	-7%	661,694
<b>Expenditure By Type</b>											
Employee related costs			226,046	230,914	34,798	225,962	211,671	14,292	7%	230,914	
Remuneration of councillors			6,062	6,062	799	5,679	5,557	122	2%	6,062	
Debt impairment			76,020	76,020			69,685	(69,685)	-100%	76,020	
Depreciation & asset impairment			49,957	49,980			45,815	(45,815)	-100%	49,980	
Finance charges			7,561	5,930	-	0	5,436	(5,436)	-100%	5,930	
Bulk purchases			7,000	5,750	2,653	3,435	5,271	(1,835)	-35%	5,750	
Other materials			15,364	11,595	-	11,956	10,629	1,327	12%	11,595	
Contracted services			155,740	148,544	85,136	144,267	136,165	8,102	6%	148,544	
Transfers and subsidies			11,715	8,617	2,308	4,151	7,899	(3,748)	-47%	8,617	
Other expenditure			53,359	63,466	9,806	53,429	58,177	(4,748)	-8%	63,466	
Loss on disposal of PPE								-		-	
<b>Total Expenditure</b>			-	608,824	606,877	135,499	448,881	556,304	#####	-19%	606,877
<b>Surplus/(Deficit)</b>			-	53,460	54,817	(53,102)	112,474	50,249	62,226	0	54,817
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				165,025	138,830	179,213	239,837	127,261	112,576	0	138,830
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	218,485	193,647	126,111	352,311	177,509			193,647
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			-	218,485	193,647	126,111	352,311	177,509			193,647
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-	218,485	193,647	126,111	352,311	177,509			193,647
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-	218,485	193,647	126,111	352,311	177,509			193,647

## 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 - M11 May

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	153,524	80,830	313	49,428	74,095	(24,666)	-33%	80,830
Vote 7 - Water Services Provision		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	153,524	80,830	313	49,428	74,095	(24,666)	-33%	80,830
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	1,210	1,130	675	676	1,036	(360)	-35%	1,130
Vote 3 - Financial Services		-	-	668	-	-	612	(612)	-100%	668
Vote 4 - Corporate Services		-	2,200	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1,000	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services Provision		-	84,000	68,000	18,924	37,276	62,333	(25,058)	-40%	68,000
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	88,410	69,798	19,599	37,952	63,981	(26,030)	-41%	69,798
<b>Total Capital Expenditure</b>		-	241,934	150,628	19,912	87,380	138,076	(50,696)	-37%	150,628
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	3,410	1,798	675	676	1,648	(972)	-59%	1,798
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3,410	1,798	675	676	1,648	(972)	-59%	1,798
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		49,428	154,524	80,830	313	49,428	74,095	(24,666)	-33%	80,830
Planning and development		-	153,524	80,830	313	49,428	74,095	(24,666)	-33%	80,830
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		49,428	1,000	-	-	-	-	-	-	-
<b>Trading services</b>		-	84,000	68,000	18,924	37,276	62,333	(25,058)	-40%	68,000
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	84,000	68,000	18,924	37,276	62,333	(25,058)	-40%	68,000
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	49,428	241,934	150,628	19,912	87,380	138,076	(50,696)	-37%	150,628
<b>Funded by:</b>										
National Government		-	169,434	133,130	10,222	77,690	122,036	(44,346)	-36%	133,130
Provincial Government		-	-	5,700	-	-	5,225	(5,225)	-100%	5,700
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	169,434	138,830	10,222	77,690	127,261	(49,571)	-39%	138,830
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-

#### 4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			60,441	2,483	19,231	2,483	
Call investment deposits			12,000	4,148	1,308	4,148	
Consumer debtors			145,510	239,494	222,467	239,494	
Other debtors			26,275	9,807	36,854	9,807	
Current portion of long-term receivables							
Inventory			2,378	2,178	2,424	2,178	
<b>Total current assets</b>			-	246,604	258,109	282,285	258,109
<b>Non current assets</b>							
Long-term receivables							
Investments			3,572	3,666	3,666	3,666	
Investment property			2,393	2,348	2,439	2,348	
Investments in Associate				-			
Property, plant and equipment			2,017,929	1,859,979	1,902,493	1,859,979	
Agricultural							
Biological				-			
Intangible			364	449	453	449	
Other non-current assets							
<b>Total non current assets</b>			-	2,024,258	1,866,442	1,909,050	1,866,442
<b>TOTAL ASSETS</b>			-	2,270,861	2,124,550	2,191,335	2,124,550
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing			2,870	1,606	1,723	1,606	
Consumer deposits			900	976	910	976	
Trade and other payables			82,405	72,517	137,433	72,517	
Provisions			22,922	31,629	20,261	31,629	
<b>Total current liabilities</b>			-	109,097	106,728	160,327	106,728
<b>Non current liabilities</b>							
Borrowing			76,568	13,540	9,283	13,540	
Provisions			51,278	35,462	50,947	35,462	
<b>Total non current liabilities</b>			-	127,846	49,001	60,230	49,001
<b>TOTAL LIABILITIES</b>			-	236,943	155,729	220,557	155,729
<b>NET ASSETS</b>	2		-	2,033,919	1,968,821	1,970,778	1,968,821
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			2,033,919	1,968,821	1,970,778	1,968,821	
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	2,033,919	1,968,821	1,970,778	1,968,821



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

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates								-			
Service charges			66,824	97,252	2,072	32,134	89,148	(57,014)	-64%	97,252	
Other revenue			14,267	14,030	4	39	12,861	(12,822)	-100%	14,030	
Government - operating			450,219	425,784	4,656	379,196	382,324	(3,128)	-1%	425,784	
Government - capital			165,025	165,025	-	170,129	165,025	5,105	3%	165,025	
Interest			6,720	12,064	-	144	11,059	(10,915)	-99%	12,064	
Dividends								-			
<b>Payments</b>											
Suppliers and employees			(483,201)	(546,291)	(18,784)	(507,636)	(500,767)	6,869	-1%	(546,291)	
Finance charges			(3,097)	(5,930)	-	(0)	(5,436)	(5,436)	100%	(5,930)	
Transfers and Grants			-	(8,617)	(2,308)	(4,151)	(7,899)	(3,748)	47%	(8,617)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	205,042	153,318	(14,359)	69,856	146,315	76,460	52%	153,318
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE								-			
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
<b>Payments</b>											
Capital assets			(241,934)	(150,628)	(19,912)	(87,380)	(138,076)	(50,696)	37%	(150,628)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(241,934)	(150,628)	(19,912)	(87,380)	(138,076)	(50,696)	37%	(150,628)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-			
Borrowing long term/refinancing			72,500	72,500	-	-	66,458	(66,458)	-100%	72,500	
Increase (decrease) in consumer deposits								-			
<b>Payments</b>											
Repayment of borrowing			(2,870)	(2,870)	-	(1,147)	(2,631)	(1,484)	56%	(2,870)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	69,630	69,630	-	(1,147)	63,828	64,975	102%	69,630
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	32,738	72,320	(34,271)	(18,671)	72,067			72,320
Cash/cash equivalents at beginning:			321	321		19,231	321				19,231
Cash/cash equivalents at month/year end:			-	33,059	72,641		560	72,388			91,551

## PART 2 – IN-YEAR REPORT

### SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.4%	9.2%	0.0%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	30.0%	6.6%	10.3%	6.6%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	8.0%	4.5%	7.5%	4.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	226.0%	241.8%	176.1%	241.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	66.4%	6.2%	12.8%	6.2%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.9%	37.7%	46.2%	37.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.1%	34.9%	40.3%	34.9%
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%	8.4%	0.0%	1.8%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

#### References

- Consumer debtors > 12 months old are excluded from current assets.
- Material variances to be explained.

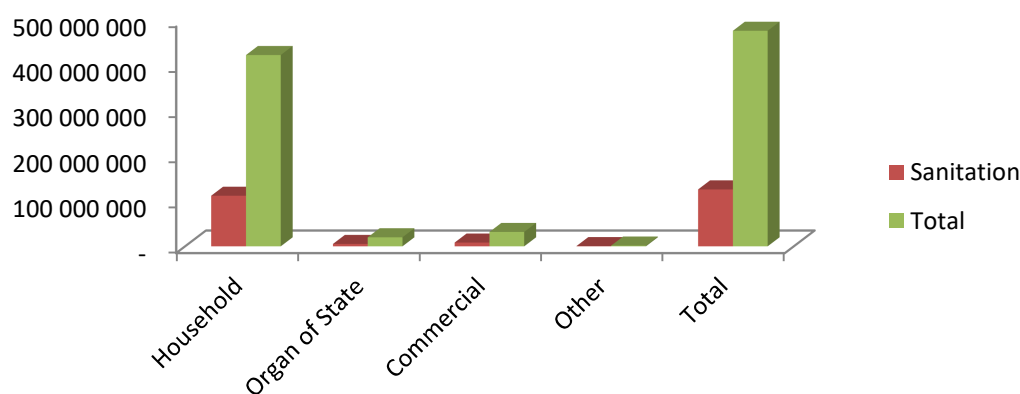
Calculations	2018/19	2019/20 Original Budget	2019/20 Adjusted Budget	2019/20 YearTD actual	2019/20 Full Year Forecast
Borrowing		76,568	13,540	9,283	
Total Assets		2,270,861	2,124,550	2,191,335	2,124,550
Employee related costs		226,046	230,914	225,962	230,914
Repairs & Maintenance					
Interest (finance charges)		7,561	5,930		5,930
Principal paid		2,870	2,870	1,147	2,870
Depreciation		49,957	49,980		6,062
Operating expenditure		608,824	606,877	448,881	606,877
Total Capital Expenditure		241,934	150,628	87,380	150,628
Borrowed funding for capital		72,500	10,000	9,014	10,000
Debt		161,843	87,662	148,439	87,662
Equity		2,033,919	1,968,821	1,970,778	1,968,821
Reserves					
Borrowing		76,568	13,540	9,283	13,540
Current assets		246,604	258,109	282,285	258,109
Current liabilities		109,097	106,728	160,327	106,728
Monetary assets		72,441	6,631	20,539	6,631
Total Revenue (excluding capital transfers and contributions)		662,284	661,694	561,355	661,694
Transfers and subsidies		450,219	425,784	390,605	425,784
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		165,025	138,830	239,837	138,830

## Section 6–Debtors' analysis

R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	14,583	11,564	12,541	12,346	13,131	12,292	72,354	289,667	438,477	399,789
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	4,091	3,353	3,656	3,541	3,564	3,388	18,296	104,259	144,149	133,049
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	56	54	60	56	56	59	1,551	(32)	1,859	1,690
<b>Total By Income Source</b>	<b>2000</b>	<b>18,730</b>	<b>14,971</b>	<b>16,258</b>	<b>15,943</b>	<b>16,750</b>	<b>15,739</b>	<b>92,201</b>	<b>393,894</b>	<b>584,486</b>	<b>534,528</b>
<b>2018/19 - totals only</b>											
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	936	852	815	777	593	638	3,279	10,382	18,272	15,668
Commercial	2300	1,111	868	1,083	918	902	832	5,096	23,463	34,273	31,211
Households	2400	16,639	13,216	14,324	14,218	15,222	14,231	83,622	358,669	530,142	485,962
Other	2500	44	34	36	30	34	38	204	1,380	1,799	1,686
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,730</b>	<b>14,971</b>	<b>16,258</b>	<b>15,943</b>	<b>16,750</b>	<b>15,739</b>	<b>92,201</b>	<b>393,894</b>	<b>584,486</b>	<b>534,528</b>

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

	Household	Organ of State	Commercial	Other	Total
<b>Water</b>	395,526,334	15,431,890	26,243,199	1,258,318	438,459,741
<b>Sanitation</b>	132,760,773	2,835,590	8,029,224	523,428	144,149,015
<b>Other</b>	1,872,049	4,333	673	-	1,877,055
<b>Total</b>	<b>530,159,156</b>	<b>18,271,813</b>	<b>34,273,096</b>	<b>1,781,746</b>	<b>584,485,811</b>



## Section 7–Creditors' analysis

### 7.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis as at 31 May 2020 with total creditors as loaded on SEBATA amounting to R 20.7 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2019/20								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1,289								1,289
Bulk Water	0200	2,474								2,474
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	16,901								16,901
Auditor General	0800									-
Other	0900	54								54
<b>Total By Customer Type</b>	<b>1000</b>	<b>20,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,719</b>

## Section 8—Investment portfolio analysis

### 8.1 Supporting Table SC5

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

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
Fixed Deposits									1,771
<b>Municipality sub-total</b>					-		-	-	1,771
<b>Entities</b>									
JoGEDA									1,894
<b>Entities sub-total</b>					-		-	-	1,894
<b>TOTAL INVESTMENTS AND INTEREST</b>	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 - M11 May

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	355,244	355,244	-	353,059	355,244	(2,185)	-0.6%	355,244
Local Government Equitable Share			273,796	273,796	-	271,611	273,796	(2,185)	-0.8%	273,796
Finance Management			1,785	1,785		1,785	1,785			1,785
EPWP Incentive			1,504	1,504		1,504	1,504			1,504
Rural Roads Asset Management Systems Grant			2,315	2,315		2,315	2,315			2,315
Rural Households Infrastructure Grant	3							-		
Municipal Infrastructure Grant (MIG)			75,844	75,844	-	75,844	75,844			75,844
<b>Provincial Government:</b>		-	89,975	89,975	4,656	26,137	26,137	-		89,975
Department of Roads and Public Works			26,667	26,667	2,421	23,902	23,902	-		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	4		60,733	60,733	2,235	2,235	2,235	-		60,733
<b>District Municipality:</b>		-	4,000	4,000	-	-	-	-		4,000
Local Municipalities Fire Services			4,000	4,000				-		4,000
<b>Other grant providers:</b>		-	1,000	1,000	-	-	-	-		1,000
Private Enterprise			1,000	1,000				-		1,000
<b>Total Operating Transfers and Grants</b>	5	-	450,219	450,219	4,656	379,196	381,381	(2,185)	-0.6%	450,219
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	165,025	165,025	-	165,024	165,025	(1)	0.0%	165,025
Municipal Infrastructure Grant (MIG)			81,025	81,025	-	81,024	81,025	(1)	0.0%	81,025
Regional Bulk Infrastructure								-		
Water Services Infrastructure Grant			84,000	84,000	-	84,000	84,000	-		84,000
Housing Settlement								-		
Local Government Equitable Share								-		
<b>Provincial Government:</b>		-	-	-	-	5,105	5,105	-		-
Emergency Drought Relief					-	5,105	5,105	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	165,025	165,025	-	170,129	170,130	(1)	0.0%	165,025
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	615,243	615,243	4,656	549,325	551,511	(2,186)	-0.4%	615,243

## 9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	350,835	350,835	21,857	332,577	321,598	10,978	3.4%	350,835
Local Government Equitable Share			269,387	269,387	18,753	271,611	246,938	24,673	10.0%	269,387
Finance Management			1,785	1,785	39	1,740	1,636	104	6.3%	1,785
EPWP Incentive			1,504	1,504	-	882	1,379	(497)	-36.0%	1,504
Rural Roads Asset Management Systems Grant			2,315	2,315	-	-	2,122	(2,122)	-100.0%	2,315
Municipal Infrastructure Grant (MIG)			75,844	75,844	3,065	58,344	69,524	(11,180)	-16.1%	75,844
<b>Provincial Government:</b>		-	89,975	89,975	1,279	18,372	82,477	(64,105)	-77.7%	89,975
Department of Roads and Public Works			26,667	26,667	1,279	18,372	24,444	(6,073)	-24.8%	26,667
LG SETA			2,575	2,575			2,360	(2,360)	-100.0%	2,575
Department of Environmental Affairs										
Municipal District recovery Grant										
Municipal District recovery Grant			60,733	60,733			55,672	(55,672)	-100.0%	60,733
<b>District Municipality:</b>		-	4,000	4,000	-	-	3,667	(3,667)	-100.0%	4,000
Local Municipalities Fire Services			4,000	4,000			3,667	(3,667)	-100.0%	4,000
<b>Other grant providers:</b>		-	1,000	1,000	-	-	917	(917)	-100.0%	1,000
Private Enterprise			1,000	1,000			917	(917)	-100.0%	1,000
<b>Total operating expenditure of Transfers and Grants:</b>		-	445,809	445,809	23,136	350,948	408,658	(57,710)	-14.1%	445,809
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	169,434	169,434	12,325	103,963	155,315	(51,352)	-33.1%	169,434
Municipal Infrastructure Grant (MIG)			81,025	81,025	5,578	47,519	74,273	(26,753)	-36.0%	81,025
Regional Bulk Infrastructure			-	-						
Water Services Infrastructure Grant			84,000	84,000	6,748	56,444	77,000	(20,556)	-26.7%	84,000
Housing Settlement										
Local Government Equitable Share			4,410	4,410			4,042	(4,042)	-100.0%	4,410
<b>Provincial Government:</b>		-	-	-	-	5,105	5,105			-
Emergency Drought Relief						5,105	5,105			
<b>District Municipality:</b>		-	-	-	-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-			-
<b>Total capital expenditure of Transfers and Grants</b>		-	169,434	169,434	12,325	109,068	160,420	(51,352)	-32.0%	169,434
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	615,243	615,243	35,461	460,016	569,078	#####	-19.2%	615,243

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

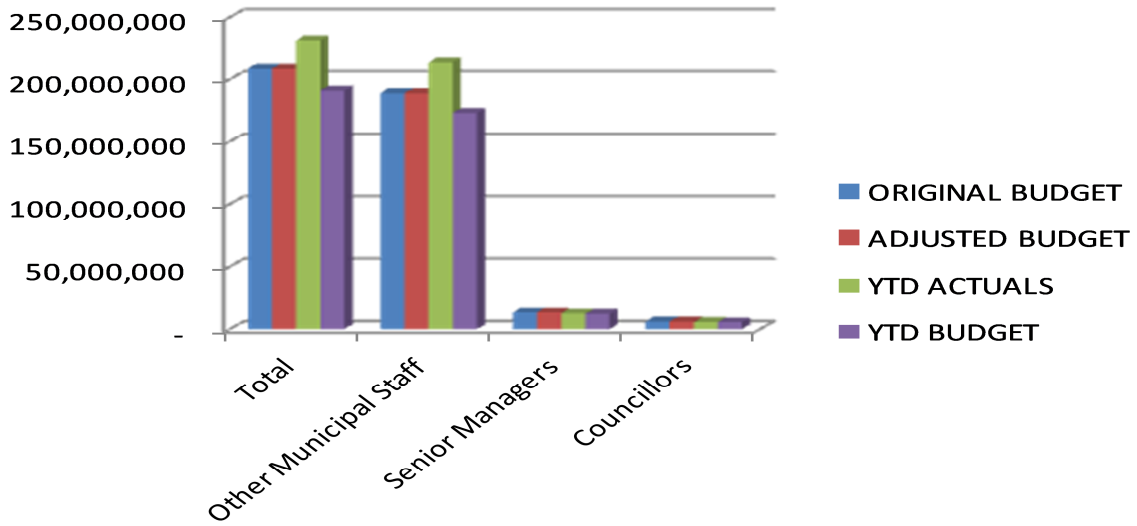
Table SC8 seeks to comply with the reporting requirements of Section 66 of the MFMA regarding disclosure of expenditure on staff benefits.



DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,557	4,557	605	4,514	4,177	337	8%	4,557
Pension and UIF Contributions			457	457	100	602	419	184	44%	457
Medical Aid Contributions			246	246	25	155	226	(71)	-31%	246
Motor Vehicle Allowance								-		
Cellphone Allowance			262	262	68	408	240	168	70%	262
Housing Allowances								-		
Other benefits and allowances			540	540	-	-	495	(495)	-100%	540
<b>Sub Total - Councillors</b>			<b>6,062</b>	<b>6,062</b>	<b>799</b>	<b>5,679</b>	<b>5,557</b>	<b>122</b>	<b>2%</b>	<b>6,062</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			10,239	10,239	1,394	9,364	9,386	(22)	0%	10,239
Pension and UIF Contributions			850	850	105	628	779	(151)	-19%	850
Medical Aid Contributions			291	291	35	210	267	(57)	-22%	291
Overtime								-		
Performance Bonus			710	710	476	476	651	(175)	-27%	710
Motor Vehicle Allowance			758	758	732	1,552	695	857	123%	758
Cellphone Allowance			146	146	21	127	134	(6)	-5%	146
Housing Allowances			308	308	20	180	283	(103)	-36%	308
Other benefits and allowances			99	99	12	74	91	(17)	-19%	99
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Senior Managers of Municipality</b>			<b>13,402</b>	<b>13,402</b>	<b>2,794</b>	<b>12,610</b>	<b>12,285</b>	<b>325</b>	<b>3%</b>	<b>13,402</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			129,464	129,464	18,120	158,606	118,675	39,931	34%	129,464
Pension and UIF Contributions			19,118	19,118	3,451	19,989	17,525	2,464	14%	19,118
Medical Aid Contributions			8,617	8,617	650	7,360	7,899	(538)	-7%	8,617
Overtime			10,594	10,594	5,897	12,324	9,711	2,612	27%	10,594
Performance Bonus								-		
Motor Vehicle Allowance			2,211	2,211	254	2,502	2,027	475	23%	2,211
Cellphone Allowance			1,563	1,563	212	1,480	1,433	47	3%	1,563
Housing Allowances			4,205	4,205	1,344	4,406	3,854	552	14%	4,205
Other benefits and allowances			2,173	2,173	1,390	5,937	1,992	3,944	198%	2,173
Payments in lieu of leave								-		
Long service awards			9,776	9,776	-	-	8,961	(8,961)	-100%	9,776
Post-retirement benefit obligations			1,284	1,284	687	749	1,177	(428)	-36%	1,284
<b>Sub Total - Other Municipal Staff</b>			<b>189,005</b>	<b>189,005</b>	<b>32,004</b>	<b>213,353</b>	<b>173,254</b>	<b>40,098</b>	<b>23%</b>	<b>189,005</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			<b>208,469</b>	<b>208,469</b>	<b>35,596</b>	<b>231,641</b>	<b>191,097</b>	<b>40,545</b>	<b>21%</b>	<b>208,469</b>

	Total	Other Municipal Staff	Senior Managers	Councillors
<b>ORIGINAL BUDGET</b>	208,468,949	189,004,757	13,401,912	6,062,280
<b>ADJUSTED BUDGET</b>	208,468,949	189,004,757	13,401,912	6,062,280
<b>YTD ACTUALS</b>	231,641,277	213,352,647	12,609,802	5,678,828
<b>YTD BUDGET</b>	191,096,537	173,254,361	12,285,086	5,557,090



## 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 - M11 May

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		8,910	12,475	0	0	12,475	12,475	100.0%	0%
August		17,500	12,475	8,657	8,657	24,950	16,293	65.3%	4%
September		19,624	12,475	9,024	17,680	37,425	19,744	52.8%	7%
October		40,000	12,475	3,398	21,078	49,900	28,821	57.8%	9%
November		20,000	12,475	10,757	31,835	62,374	30,540	49.0%	13%
December		35,000	14,105	23,085	54,919	76,479	21,560	28.2%	23%
January		21,800	14,105	0	54,919	90,584	35,665	39.4%	23%
February		16,500	14,105	0	54,919	104,689	49,770	47.5%	23%
March		23,900	10,075	7,433	62,353	114,764	52,411	45.7%	26%
April		23,000	10,075	5,115	67,468	124,839	57,370	46.0%	0
May		10,700	10,075	19,912	87,380	134,914	47,534	35.2%	0
June		5,000	15,775	-		150,688	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>241,934</b>	<b>150,688</b>	<b>87,380</b>					

The Municipality has spent 58 percent of the capital budget as at 31 May 2020

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	
<b>R thousands</b>	1										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		-	39,000	90,700	19,050	63,159	83,142	19,983	24.0%	90,700	
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	90,700	19,050	63,159	83,142	19,983	24.0%	90,700	
Dams and Weirs											
Boreholes			5,000	5,700	1,830	4,386	5,225	839	16.1%	5,700	
Reservoirs			10,000	10,000		6,748	9,167	2,419	26.4%	10,000	
Pump Stations											
Water Treatment Works			4,000	23,000	12,273	18,199	21,083	2,884	13.7%	23,000	
Bulk Mains			5,000	19,000	1,912	4,356	17,417	13,061	75.0%	19,000	
Distribution				32,000	3,035	29,470	29,333	(137)	-0.5%	32,000	
Distribution Points											
PRV Stations											
Capital Spares			1,000	1,000			917	917	100.0%	1,000	
Sanitation Infrastructure		-	14,000	-	-	-	-	-	-	-	
Pump Station											
Reticulation											
Waste Water Treatment Works			14,000	-	-	-	-	-	-	-	
Outfall Sewers											
Toilet Facilities											
Capital Spares											
<b>Intangible Assets</b>		-	80	-	-	-	-	-	-	-	
Servitudes											
Licences and Rights		-	80	-	-	-	-	-	-	-	
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified			80	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		-	1,100	1,100	676	676	1,008	332	33.0%	1,100	
Computer Equipment			1,100	1,100	676	676	1,008	332	33.0%	1,100	
<b>Furniture and Office Equipment</b>		-	30	30	-	-	28	28	100.0%	30	
Furniture and Office Equipment			30	30			28	28	100.0%	30	
<b>Machinery and Equipment</b>		-	1,000	83	-	-	76	76	100.0%	83	
Machinery and Equipment			1,000	83			76	76	100.0%	83	
<b>Transport Assets</b>		-	2,200	585	-	-	536	536	100.0%	585	
Transport Assets			2,200	585			536	536	100.0%	585	
<b>Land</b>		-	-	-	-	-	-	-	-	-	
Land											
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals											
<b>Total Capital Expenditure on new assets</b>	1	-	43,410	92,498	19,726	63,835	84,790	20,955	24.7%	92,498	

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	
<b>R thousands</b>	1										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		-	45,000	33,105	185	12,140	30,346	18,207	60.0%	33,105	
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	33,105	185	12,140	30,346	18,207	60.0%	33,105	
Dams and Weirs											
Boreholes											
Reservoirs				25,000		9,945	22,917	12,971	56.6%	25,000	
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution			5,000	8,105	185	2,194	7,430	5,235	70.5%	8,105	
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure		-	40,000	-	-	-	-	-	-	-	
Pump Station											
Reticulation											
Waste Water Treatment Works			40,000	-							
Outfall Sewers											
Toilet Facilities											
Capital Spares											
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	45,000	33,105	185	12,140	30,346	18,207	60.0%	33,105	

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	59,024	92,730	-	2,399	85,003	82,604	97.2%	92,730
Roads Infrastructure		-	7,424	-	-	-	-	-	-	-
Roads			2,315							
Road Structures			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	1,080	-	606	990	384	38.8%	1,080
Dams and Weirs										
Boreholes										
Reservoirs			31,200							
Pump Stations										
Water Treatment Works				1,080		606	990	384	38.8%	1,080
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	20,400	91,650	-	1,792	84,013	82,220	97.9%	91,650
Pump Station										
Reticulation			15,400							
Waste Water Treatment Works			5,000							
Outfall Sewers										
Toilet Facilities				91,650		1,792	84,013	82,220	97.9%	91,650
Capital Spares										
<b>Intangible Assets</b>		-	26	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	26	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			26							
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	3,096	2,203	2,468	2,838	370	13.0%	-
Machinery and Equipment				3,096	2,203	2,468	2,838	370	13.0%	
<b>Transport Assets</b>		-	593	613	90	559	562	3	0.5%	613
Transport Assets			593	613	90	559	562	3	0.5%	613
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	59,643	96,439	2,293	5,426	88,403	82,977	93.9%	93,343

DC14 Joe Gqabi - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M11 May

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	44,723	47,391	-	-	43,442	43,442	100.0%	47,391
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	36,524	-	-	33,480	33,480	100.0%	36,524
Dams and Weirs										
Boreholes										
Reservoirs			33,617	36,524			33,480	33,480	100.0%	36,524
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	11,107	10,867	-	-	9,961	9,961	100.0%	10,867
Pump Station										
Reticulation			11,107	10,867			9,961	9,961	100.0%	10,867
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Investment properties</b>		-	45	45	-	-	42	42	100.0%	45
Revenue Generating		-	45	45	-	-	42	42	100.0%	45
Im proved Property			45	45			42	42	100.0%	45
Unim proved Property										
Non-revenue Generating		-	-	-	-	-	-	-		-
Im proved Property										
Unim proved Property										
<b>Other assets</b>		-	619	588	-	-	539	539	100.0%	588
Operational Buildings		-	619	588	-	-	539	539	100.0%	588
Municipal Offices			619	588			539	539	100.0%	588

<b>Intangible Assets</b>	-	169	435	-	-	399	399	100.0%	435	
Servitudes							-			
Licences and Rights	-	169	435	-	-	399	399	100.0%	435	
<i>Water Rights</i>							-			
<i>Effluent Licenses</i>							-			
<i>Solid Waste Licenses</i>							-			
<i>Computer Software and Applications</i>							-			
<i>Load Settlement Software Applications</i>							-			
<i>Unspecified</i>		169	435			399	399	100.0%	435	
<b>Computer Equipment</b>	-	150	342	-	-	314	314	100.0%	342	
Computer Equipment		150	342			314	314	100.0%	342	
<b>Furniture and Office Equipment</b>	-	372	184	-	-	169	169	100.0%	184	
Furniture and Office Equipment		372	184			169	169	100.0%	184	
<b>Machinery and Equipment</b>	-	154	135	-	-	124	124	100.0%	135	
Machinery and Equipment		154	135			124	124	100.0%	135	
<b>Transport Assets</b>	-	3,725	859	-	-	787	787	100.0%	859	
Transport Assets		3,725	859			787	787	100.0%	859	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land										
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	1	-	49,957	49,980	-	-	45,815	45,815	100.0%	49,980



DC14 Joe Gqabi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11

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	
<b>R thousands</b>	1										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		-	153,524	25,025	-	11,405	22,940	11,534	50.3%	25,025	
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	8,025	-	4,307	7,356	3,049	41.5%	8,025	
Dams and Weirs											
Boreholes				3,026		2,449	2,773	325	11.7%	3,026	
Reservoirs				-							
Pump Stations				-							
Water Treatment Works			84,000	5,000	-	1,859	4,583	2,724	59.4%	5,000	
Bulk Mains											
Distribution			35,024								
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure		-	34,500	17,000	-	7,098	15,583	8,485	54.4%	17,000	
Pump Station			34,500	17,000		7,098	15,583	8,485	54.4%	17,000	
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	153,524	25,025	-	11,405	22,940	11,534	50.3%	25,025	

## **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 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\_\_\_\_\_