



**2019/20 Financial Year**

**November 2019  
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 NOVEMBER 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 30 November 2019, the ten working day reporting limit expires on 13 December 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

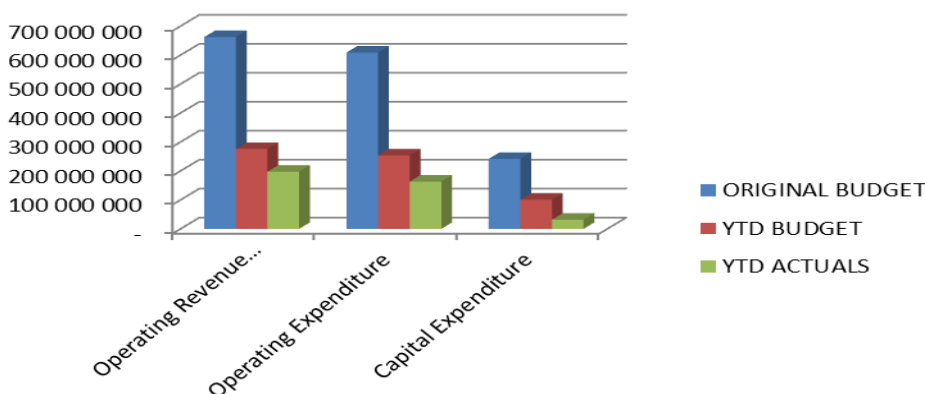
### 2.1 INTRODUCTION

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 (M05)			
	Operating Revenue Excluding Capital Transfer & Contributions	Operating Expenditure	Capital Expenditure
<b>ORIGINAL BUDGET</b>	<b>662 283 672</b>	<b>608 823 769</b>	<b>241 934 000</b>
<b>ADJUSTED BUDGET</b>	<b>662 283 672</b>	<b>608 823 769</b>	<b>241 934 000</b>
<b>YTD BUDGET</b>	<b>275 951 532</b>	<b>253 676 572</b>	<b>100 805 833</b>
<b>YTD ACTUALS</b>	<b>197 594 780</b>	<b>163 450 509</b>	<b>31 834 775</b>



The year-to-date operating revenue excluding capital transfer of the municipality for the 5th month of the 2019/20 financial year amount to R197 million, which constitutes 72% of the year to date budget and 30% of the Approved budget.

The year-to-date operating expenditure of the municipality for the 5th month of the 2019/20 financial year amount to R163 million, which constitutes 64 % of the year to date budget and 32% of the Approved budget.

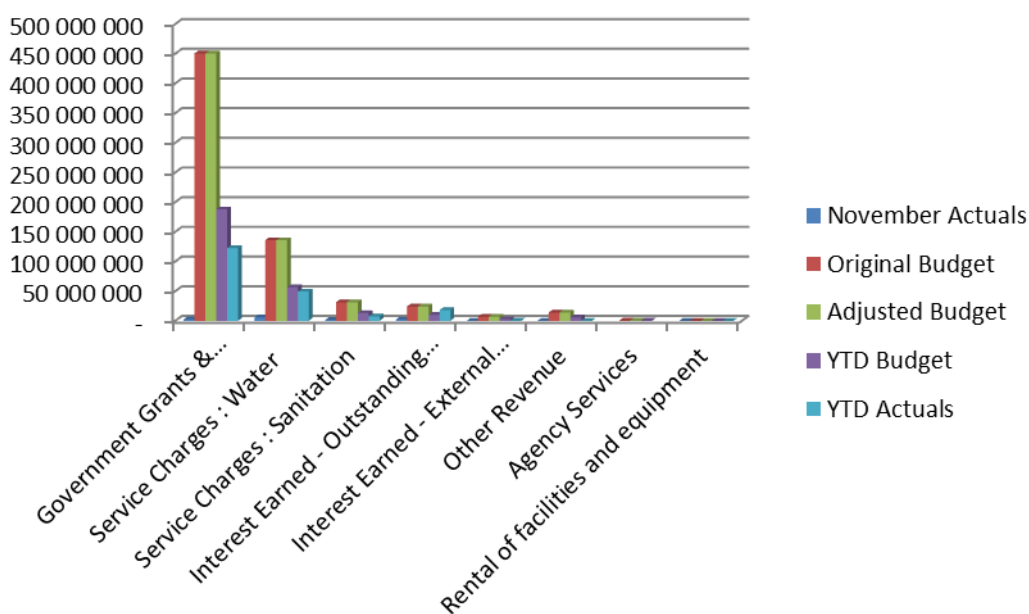
The year-to-date capitalexpenditure of the municipality for the 5th month of the 2019/20 financial year amount to R 31,8million, which constitutes 32% of the year to date budget and 13% of the Approved budget.



## 2.3 OPERATING REVENUE PER CATEGORY

**TABLE 2**

Original Budget Vs Actuals (M05)					
	November Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	2 398 794	450 218 700	450 218 700	187 591 125	122 508 612
Service Charges : Water	5 681 725	135 742 638	135 742 638	56 559 433	49 194 038
Service Charges : Sanitation	1 258 476	31 316 500	31 316 500	13 048 542	7 334 921
Interest Earned - Outstanding Debtors	2 230 584	24 018 138	24 018 138	10 007 558	17 995 837
Interest Earned - External Investments	23 392	6 720 437	6 720 437	2 800 182	515 146
Other Revenue	29901	13 724 925	13 724 925	5 718 719	41 180
Agency Services		533 334	533 334	222 223	
Rental of facilities and equipment	841	9 000	9 000	3 750	5 046
	<b>11 623 713</b>	<b>662 283 672</b>	<b>662 283 672</b>	<b>275 951 532</b>	<b>197 594 780</b>



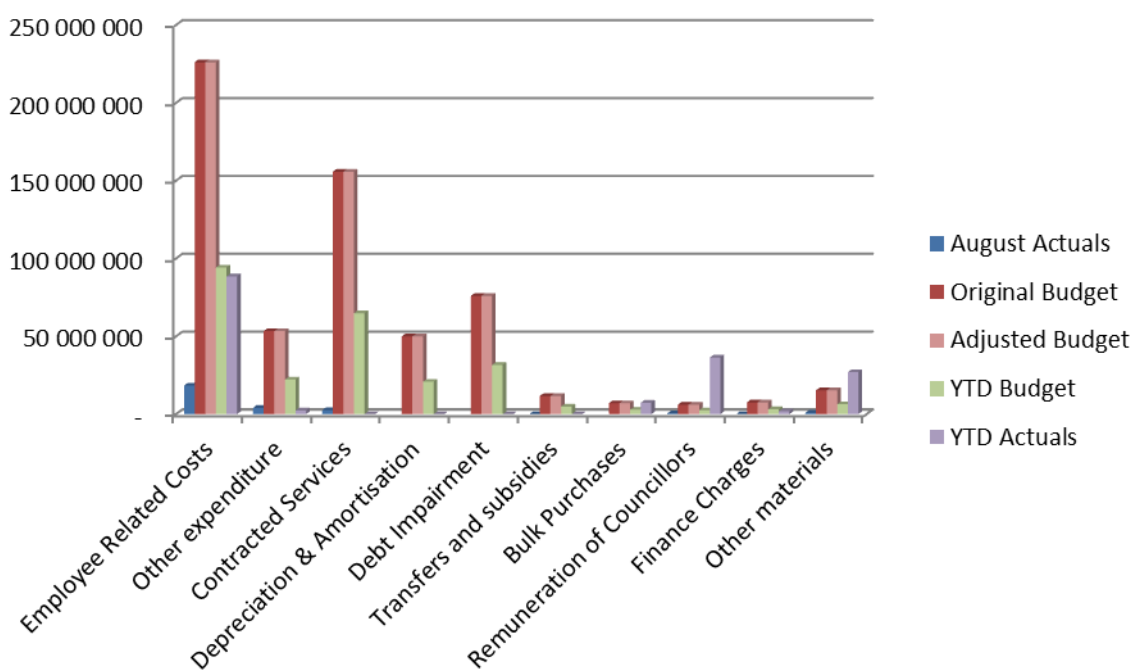
In the 5th month of the 2019/20 financial year the municipality recorded actual revenue of R11, 7 million. **Table 2** above indicates the YTD Actual revenue per source. The main contributors during the month as a percentage of total revenue are revenue recognized from Service Charges (59%), Interest earned on outstanding debtors (19%), Interest earned on external investment (1%) and Government grants and subsidies (21%)

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 (M05)					
Expenditure by Nature (GFS Function)	November Actuals	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Employee Related Costs	18 387 502	226 045 917	226 045 917	94 185 799	88 482 307
Other expenditure	4 034 857	53 358 748	53 358 748	22 232 812	2 440 116
Contracted Services	2 571 343	155 740 192	155 740 192	64 891 747	-
Depreciation & Amortisation		49 956 515	49 956 515	20 815 215	-
Debt Impairment		76 020 004	76 020 004	31 675 002	402
Transfers and subsidies	4 305	11 715 000	11 715 000	4 881 250	-
Bulk Purchases		7 000 000	7 000 000	2 916 667	7 327 673
Remuneration of Councillors	488 025	6 062 281	6 062 281	2 525 950	36 337 407
Finance Charges	99	7 561 437	7 561 437	3 150 599	1 846 903
Other materials	977 305	15 363 675	15 363 675	6 401 531	27 015 701
	<b>26 463 436</b>	<b>608 823 769</b>	<b>608 823 769</b>	<b>253 676 572</b>	<b>163 450 509</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 5th month of the 2019/120 financial year, actual operating expenditure amount to R 26,4 million.

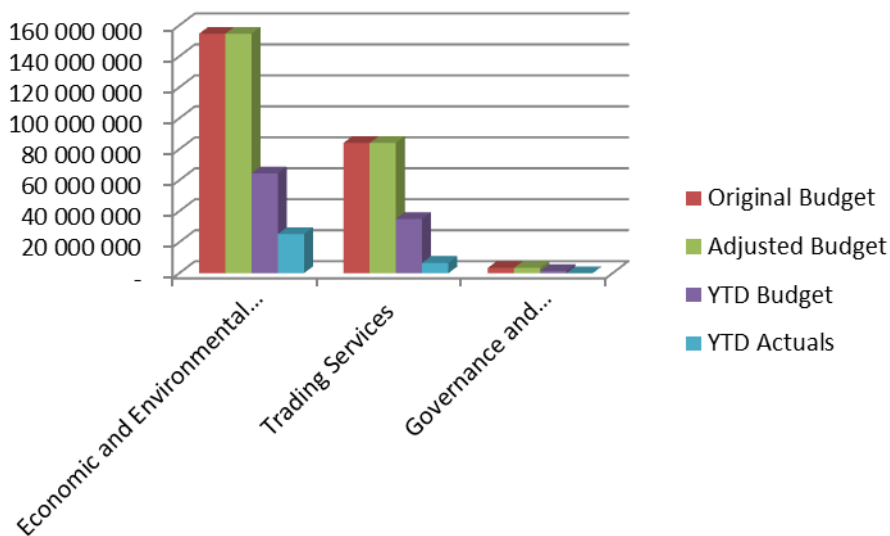
**Table 3** indicates the YTD Actual expenditure by nature. The main cost drivers of the municipality as a percentage of total operating expenditure are Employee related costs (69%), Remuneration of councilors (2%), Contracted Services (10%), Grants and Subsidies paid (1%), Other Materials (3%) and General Expenses (15%).

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 (M05)	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals	November Actuals
Economic and Environmental Services	154 524 000	154 524 000	64 385 000	25 179 821	6 681 841
Trading Services	84 000 000	84 000 000	35 000 000	6 653 455	4 074 746
Governance and Administration	3 410 000	3 410 000	1 420 833	1 499	
	<b>241 934 000</b>	<b>241 934 000</b>	<b>100 805 833</b>	<b>31 834 775</b>	<b>10 756 587</b>



In the 5th month of the 2019/20 financial year the municipality incurred R 10, 7million 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 30 November 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 30 November 2019 amount to R 1,9 billion.

### 2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 4,056 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 30 November 2019 amount to R2.3 million. The current ratio for the fifth month is 2.5:1. The municipality's current ratio is above the norm for the month.

### ❖ NON-CURRENT ASSETS

The non-current assets as at 30 November 2019 amount to R 1.8 billion, which represents 92% of the year to date budget (R 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 30 November 2019 amount to R 35 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 R4 millionat 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 is in the process of capturing requisitions in the Enterprise Management System for 2019/20 transactions

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 November 2019 in-year report are:**

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for November 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 December 2019.
- (c) Any other resolutions required by the Council.



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

Thein-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 - M05 November**

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	6 940	56 529	69 608	(13 079)	-19%	167 059
Investment revenue	-	6 720	6 720	23	515	2 800	(2 285)	-82%	6 720
Transfers and subsidies	-	450 219	450 219	2 399	122 509	187 591	(65 083)	-35%	450 219
Other own revenue	-	38 285	38 285	2 261	18 042	15 952	2 090	13%	38 285
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>662 284</b>	<b>662 284</b>	<b>11 624</b>	<b>197 595</b>	<b>275 952</b>	<b>(78 357)</b>	<b>-28%</b>	<b>662 284</b>
Employee costs	-	226 046	226 046	18 388	88 482	94 186	(5 703)	-6%	226 046
Remuneration of Councillors	-	6 062	6 062	488	2 440	2 526	(86)	-3%	6 062
Depreciation & asset impairment	-	49 957	49 957	-	-	20 815	(20 815)	-100%	49 957
Finance charges	-	7 561	7 561	0	0	3 151	(3 150)	-100%	7 561
Materials and bulk purchases	-	22 364	22 364	977	7 328	9 318	(1 991)	-21%	22 364
Transfers and subsidies	-	11 715	11 715	4	1 847	4 881	(3 034)	-62%	11 715
Other expenditure	-	285 119	285 119	6 606	63 353	118 800	(55 446)	-47%	285 119
<b>Total Expenditure</b>	<b>-</b>	<b>608 824</b>	<b>608 824</b>	<b>26 463</b>	<b>163 451</b>	<b>253 677</b>	<b>(90 226)</b>	<b>-36%</b>	<b>608 824</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>53 460</b>	<b>53 460</b>	<b>(14 840)</b>	<b>34 144</b>	<b>22 275</b>	<b>11 869</b>	<b>53%</b>	<b>53 460</b>
Transfers and subsidies - capital (monetary alloc	-	165 025	165 025	38 078	107 380	68 760	38 620	56%	165 025
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>	<b>50 489</b>	<b>55%</b>	<b>218 485</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>	<b>50 489</b>	<b>55%</b>	<b>218 485</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>241 934</b>	<b>241 934</b>	<b>10 757</b>	<b>31 835</b>	<b>100 806</b>	<b>(68 971)</b>	<b>-68%</b>	<b>241 934</b>
Capital transfers recognised	-	169 434	169 434	10 757	31 835	70 598	(38 763)	-55%	169 434
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	72 500	72 500	-	-	30 208	(30 208)	-100%	72 500
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>241 934</b>	<b>241 934</b>	<b>10 757</b>	<b>31 835</b>	<b>100 806</b>	<b>(68 971)</b>	<b>-68%</b>	<b>241 934</b>
<b>Financial position</b>									
Total current assets	-	246 604	246 604		223 185				246 604
Total non current assets	-	2 024 258	2 024 258		1 865 208				2 024 258
Total current liabilities	-	109 097	109 097		89 618				109 097
Total non current liabilities	-	127 846	127 846		60 038				127 846
Community wealth/Equity	-	2 033 919	2 033 919		1 938 736				2 033 919
<b>Cash flows</b>									
Net cash from (used) operating	-	205 042	205 042	10 181	36 343	126 935	90 592	71%	205 042
Net cash from (used) investing	-	(241 934)	(241 934)	(10 757)	(31 835)	(100 806)	(68 971)	68%	(241 934)
Net cash from (used) financing	-	69 630	69 630	-	(1 147)	29 013	30 160	104%	69 630
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>33 059</b>	<b>33 059</b>	<b>-</b>	<b>4 056</b>	<b>55 463</b>	<b>51 408</b>	<b>93%</b>	<b>33 432</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	18 530	20 643	16 672	16 124	15 394	14 211	84 954	322 803	509 331
<b>Creditors Age Analysis</b>									
Total Creditors	14 812	-	-	-	-	-	-	-	14 812

## 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) - M05 November

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>										
<b>Governance and administration</b>		–	238 588	238 588	396	116 007	99 412	16 595	17%	238 588
Executive and council		–	20 697	20 697	–	–	8 624	(8 624)	-100%	20 697
Finance and administration		–	214 590	214 590	396	116 007	89 413	26 595	30%	214 590
Internal audit		–	3 301	3 301	–	–	1 375	(1 375)	-100%	3 301
<b>Community and public safety</b>		–	32 488	32 488	15	15	13 537	(13 522)	-100%	32 488
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	16 163	16 163	–	–	6 735	(6 735)	-100%	16 163
Housing		–	–	–	–	–	–	–	–	–
Health		–	16 325	16 325	15	15	6 802	(6 787)	-100%	16 325
<b>Economic and environmental services</b>		–	281 155	281 155	30 424	90 770	117 148	(26 378)	-23%	281 155
Planning and development		–	238 954	238 954	28 644	84 104	99 564	(15 460)	-16%	238 954
Road transport		–	29 515	29 515	1 780	6 666	12 298	(5 632)	-46%	29 515
Environmental protection		–	12 686	12 686	–	–	5 286	(5 286)	-100%	12 686
<b>Trading services</b>		–	275 077	275 077	18 867	98 183	114 616	(16 433)	-14%	275 077
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	135 743	135 743	7 553	60 194	56 559	3 635	6%	135 743
Waste water management		–	139 335	139 335	11 314	37 989	58 056	(20 067)	-35%	139 335
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	827 308	827 308	49 702	304 975	344 712	(39 737)	-12%	827 308
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		–	121 529	121 529	8 904	44 198	50 637	(6 439)	-13%	121 529
Executive and council		–	20 697	20 697	1 870	9 689	8 624	1 066	12%	20 697
Finance and administration		–	97 531	97 531	6 769	33 055	40 638	(7 583)	-19%	97 531
Internal audit		–	3 301	3 301	265	1 454	1 375	79	6%	3 301
<b>Community and public safety</b>		–	32 488	32 488	2 360	11 953	13 537	(1 584)	-12%	32 488
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	16 163	16 163	1 145	5 725	6 735	(1 009)	-15%	16 163
Housing		–	–	–	–	–	–	–	–	–
Health		–	16 325	16 325	1 215	6 228	6 802	(574)	-8%	16 325
<b>Economic and environmental services</b>		–	198 534	198 534	2 714	42 599	82 723	(40 123)	-49%	198 534
Planning and development		–	157 929	157 929	965	32 505	65 804	(33 299)	-51%	157 929
Road transport		–	29 515	29 515	1 639	9 516	12 298	(2 782)	-23%	29 515
Environmental protection		–	11 090	11 090	110	579	4 621	(4 042)	-87%	11 090
<b>Trading services</b>		–	256 273	256 273	12 485	64 700	106 780	(42 080)	-39%	256 273
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	220 320	220 320	9 871	47 304	91 800	(44 496)	-48%	220 320
Waste water management		–	35 953	35 953	2 614	17 396	14 980	2 416	16%	35 953
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	–	608 824	608 824	26 463	163 451	253 677	(90 226)	-36%	608 824
<b>Surplus/ (Deficit) for the year</b>		–	218 485	218 485	23 239	141 524	91 035	50 489	55%	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) - M05

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	-	-	12 839	(12 839)	-100,0%	30 815
Vote 2 - Institutional Support Advancement		-	23 812	23 812	-	-	9 922	(9 922)	-100,0%	23 812
Vote 3 - Financial Services		-	136 874	136 874	395	116 003	57 031	58 972	103,4%	136 874
Vote 4 - Corporate Services		-	45 244	45 244	1	4	18 852	(18 848)	-100,0%	45 244
Vote 5 - Community Services		-	63 477	63 477	15	15	26 449	(26 434)	-99,9%	63 477
Vote 6 - Technical Services		-	252 010	252 010	30 424	90 770	105 004	(14 234)	-13,6%	252 010
Vote 7 - Water Services Provision		-	275 077	275 077	18 867	98 183	114 616	(16 433)	-14,3%	275 077
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>827 308</b>	<b>827 308</b>	<b>49 702</b>	<b>304 975</b>	<b>344 712</b>	<b>(39 737)</b>	<b>-11,5%</b>	<b>827 308</b>
<b>Expenditure by Vote</b>										
Vote 1 - Management Services	1	-	30 815	30 815	1 536	10 203	12 839	(2 636)	-20,5%	30 815
Vote 2 - Institutional Support Advancement		-	23 812	23 812	1 718	7 896	9 922	(2 025)	-20,4%	23 812
Vote 3 - Financial Services		-	38 117	38 117	2 596	12 015	15 882	(3 867)	-24,3%	38 117
Vote 4 - Corporate Services		-	45 244	45 244	3 219	17 907	18 852	(945)	-5,0%	45 244
Vote 5 - Community Services		-	61 178	61 178	3 010	14 387	25 491	(11 104)	-43,6%	61 178
Vote 6 - Technical Services		-	170 985	170 985	2 439	39 206	71 244	(32 038)	-45,0%	170 985
Vote 7 - Water Services Provision		-	238 673	238 673	11 945	61 837	99 447	(37 610)	-37,8%	238 673
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>608 824</b>	<b>608 824</b>	<b>26 463</b>	<b>163 451</b>	<b>253 677</b>	<b>(90 226)</b>	<b>-35,6%</b>	<b>608 824</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>	<b>50 489</b>	<b>55,5%</b>	<b>218 485</b>

#### 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) - M05 November

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	5 682	49 194	56 559	(7 365)	-13%	135 743	
Service charges - sanitation revenue			31 317	31 317	1 258	7 335	13 049	(5 714)	-44%	31 317	
Service charges - refuse revenue								-			
Service charges - other								-			
Rental of facilities and equipment			9	9	1	5	4	1	35%	9	
Interest earned - external investments			6 720	6 720	23	515	2 800	(2 285)	-82%	6 720	
Interest earned - outstanding debtors			24 018	24 018	2 231	17 996	10 008	7 988	80%	24 018	
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services			533	533			222	(222)	-100%	533	
Transfers and subsidies			450 219	450 219	2 399	122 509	187 591	(65 083)	-35%	450 219	
Other revenue			13 725	13 725	30	41	5 719	(5 678)	-99%	13 725	
Gains on disposal of PPE								-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>662 284</b>	<b>662 284</b>	<b>11 624</b>	<b>197 595</b>	<b>275 952</b>	<b>(78 357)</b>	<b>-28%</b>	<b>662 284</b>
<b>Expenditure By Type</b>											
Employee related costs			226 046	226 046	18 388	88 482	94 186	(5 703)	-6%	226 046	
Remuneration of councillors			6 062	6 062	488	2 440	2 526	(86)	-3%	6 062	
Debt impairment			76 020	76 020			31 675	(31 675)	-100%	76 020	
Depreciation & asset impairment			49 957	49 957			20 815	(20 815)	-100%	49 957	
Finance charges			7 561	7 561	0	0	3 151	(3 150)	-100%	7 561	
Bulk purchases			7 000	7 000			2 917	(2 917)	-100%	7 000	
Other materials			15 364	15 364	977	7 328	6 402	926	14%	15 364	
Contracted services			155 740	155 740	2 571	36 337	64 892	(28 554)	-44%	155 740	
Transfers and subsidies			11 715	11 715	4	1 847	4 881	(3 034)	-62%	11 715	
Other expenditure			53 359	53 359	4 035	27 016	22 233	4 783	22%	53 359	
Loss on disposal of PPE								-			
<b>Total Expenditure</b>			<b>-</b>	<b>608 824</b>	<b>608 824</b>	<b>26 463</b>	<b>163 451</b>	<b>253 677</b>	<b>(90 226)</b>	<b>-36%</b>	<b>608 824</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>53 460</b>	<b>53 460</b>	<b>(14 840)</b>	<b>34 144</b>	<b>22 275</b>	<b>11 869</b>	<b>0</b>	<b>53 460</b>
Transfers and subsidies - capital (in-kind - all)											
(National / Provincial and District)			165 025	165 025	38 078	107 380	68 760	38 620	0	165 025	
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>			<b>218 485</b>
Taxation								-			
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>			<b>218 485</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>			<b>218 485</b>
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>218 485</b>	<b>218 485</b>	<b>23 239</b>	<b>141 524</b>	<b>91 035</b>			<b>218 485</b>

References

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

DC14 Joe Gqabi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M05 November

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>	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	153 524	6 682	25 180	63 968	(38 789)	-61%	153 524
Vote 7 - Water Services Provision		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	153 524	153 524	6 682	25 180	63 968	(38 789)	-61%	153 524
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	1 210	1 210	-	1	504	(503)	-100%	1 210
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	2 200	2 200	-	-	917	(917)	-100%	2 200
Vote 5 - Community Services		-	1 000	1 000	-	-	417	(417)	-100%	1 000
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services Provision		-	84 000	84 000	4 075	6 653	35 000	(28 347)	-81%	84 000
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	88 410	88 410	4 075	6 655	36 838	(30 183)	-82%	88 410
<b>Total Capital Expenditure</b>		-	241 934	241 934	10 757	31 835	100 806	(68 971)	-68%	241 934
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	3 410	3 410	-	1	1 421	(1 419)	-100%	3 410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 410	3 410	-	1	1 421	(1 419)	-100%	3 410
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>		-	154 524	154 524	6 682	25 180	64 385	(39 205)	-61%	154 524
Planning and development		-	153 524	153 524	6 682	25 180	63 968	(38 789)	-61%	153 524
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	1 000	1 000	-	-	417	(417)	-100%	1 000
<b>Trading services</b>		-	84 000	84 000	4 075	6 653	35 000	(28 347)	-81%	84 000
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	84 000	84 000	4 075	6 653	35 000	(28 347)	-81%	84 000
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	241 934	241 934	10 757	31 835	100 806	(68 971)	-68%	241 934
<b>Funded by:</b>										
National Government		-	169 434	169 434	10 757	31 835	70 598	(38 763)	-55%	169 434
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	169 434	169 434	10 757	31 835	70 598	(38 763)	-55%	169 434
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	72 500	72 500	-	-	30 208	(30 208)	-100%	72 500
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		-	241 934	241 934	10 757	31 835	100 806	(68 971)	-68%	241 934

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

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

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	60 441	2 328	60 441	
Call investment deposits			12 000	12 000	1 728	12 000	
Consumer debtors			145 510	145 510	177 434	145 510	
Other debtors			26 275	26 275	39 318	26 275	
Current portion of long-term receivables							
Inventory			2 378	2 378	2 378	2 378	
<b>Total current assets</b>			-	246 604	246 604	223 185	246 604
<b>Non current assets</b>							
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	1 858 650	2 017 929	
Agricultural							
Biological							
Intangible			364	364	453	364	
Other non-current assets							
<b>Total non current assets</b>			-	2 024 258	2 024 258	1 865 208	2 024 258
<b>TOTAL ASSETS</b>			-	2 270 861	2 270 861	2 088 392	2 270 861
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing			2 870	2 870	1 723	2 870	
Consumer deposits			900	900	897	900	
Trade and other payables			82 405	82 405	35 460	82 405	
Provisions			22 922	22 922	51 538	22 922	
<b>Total current liabilities</b>			-	109 097	109 097	89 618	109 097
<b>Non current liabilities</b>							
Borrowing			76 568	76 568	9 091	76 568	
Provisions			51 278	51 278	50 947	51 278	
<b>Total non current liabilities</b>			-	127 846	127 846	60 038	127 846
<b>TOTAL LIABILITIES</b>			-	236 943	236 943	149 656	236 943
<b>NET ASSETS</b>	2		-	2 033 919	2 033 919	1 938 736	2 033 919
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			2 033 919	2 033 919	1 938 736	2 033 919	
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	2 033 919	2 033 919	1 938 736	2 033 919

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

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

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	66 824	3 784	18 844	27 843	(8 999)	-32%	66 824	
Other revenue			14 267	14 267			5 945	(5 945)	-100%	14 267	
Government - operating			450 219	450 219	2 046	126 487	187 591	(61 104)	-33%	450 219	
Government - capital			165 025	165 025	30 000	105 386	68 760	36 625	53%	165 025	
Interest			6 720	6 720	8	8	2 800	(2 792)	-100%	6 720	
Dividends								-			
<b>Payments</b>											
Suppliers and employees			(483 201)	(483 201)	(25 652)	(212 557)	(161 067)	51 490	-32%	(483 201)	
Finance charges			(3 097)	(3 097)	(0)	(0)	(1 032)	(1 032)	100%	(3 097)	
Transfers and Grants			(11 715)	(11 715)	(4)	(1 824)	(3 905)	(2 081)	53%	(11 715)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	205 042	205 042	10 181	36 343	126 935	90 592	71%	205 042
<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)	(241 934)	(10 757)	(31 835)	(100 806)	(68 971)	68%	(241 934)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(241 934)	(241 934)	(10 757)	(31 835)	(100 806)	(68 971)	68%	(241 934)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-			
Borrowing long term/refinancing			72 500	72 500	-	-	30 208	(30 208)	-100%	72 500	
Increase (decrease) in consumer deposits								-			
<b>Payments</b>											
Repayment of borrowing			(2 870)	(2 870)	-	(1 147)	(1 196)	(49)	4%	(2 870)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	69 630	69 630	-	(1 147)	29 013	30 160	104%	69 630
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	32 738	32 738	(576)	3 362	55 142			32 738
Cash/cash equivalents at beginning:			321	321		694	321				694
Cash/cash equivalents at month/year end:			-	33 059	33 059		4 056	55 463			33 432



## PART 2 – IN-YEAR REPORT

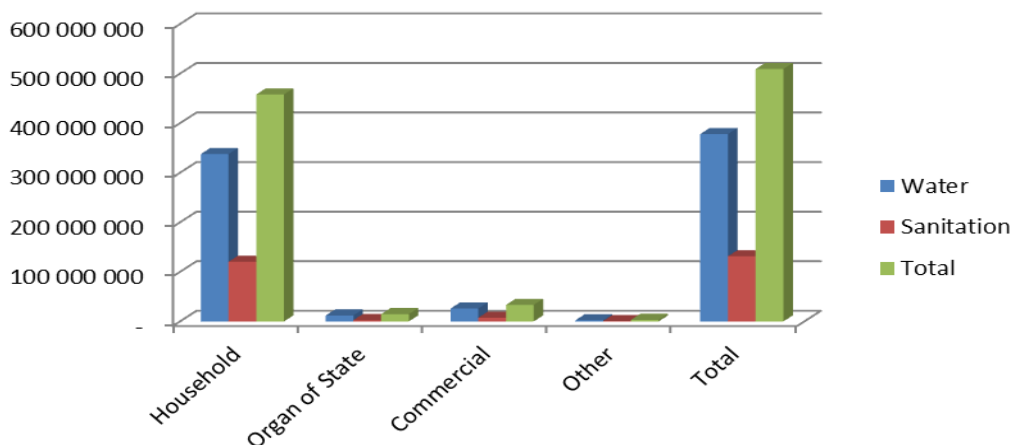
### SECTION 5 .SUPPORTING DOCUMENTATION

#### Section 6–Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2019/20									Total over 90 days	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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 318	15 246	13 066	12 593	11 978	10 953	67 680	230 899	376 733	334 103		
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	4 128	3 858	3 606	3 527	3 416	3 258	17 271	91 940	131 003	119 412		
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	84	1 540	0	4	-	-	4	(36)	1 595	(29)		
<b>Total By Income Source</b>	<b>2000</b>	<b>18 530</b>	<b>20 643</b>	<b>16 672</b>	<b>16 124</b>	<b>15 394</b>	<b>14 211</b>	<b>84 954</b>	<b>322 803</b>	<b>509 331</b>	<b>453 486</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	972	1 444	804	680	511	351	4 017	5 992	14 771	11 551		
Commercial	2300	1 372	1 367	1 518	1 015	1 090	840	5 637	20 569	33 410	29 152		
Households	2400	16 143	17 796	14 312	14 395	13 761	12 994	75 124	295 050	459 577	411 325		
Other	2500	42	36	37	34	31	27	177	1 190	1 574	1 459		
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 530</b>	<b>20 643</b>	<b>16 672</b>	<b>16 124</b>	<b>15 394</b>	<b>14 211</b>	<b>84 954</b>	<b>322 803</b>	<b>509 331</b>	<b>453 486</b>	<b>-</b>	<b>-</b>

	Household	Organ of State	Commercial	Other	Total
<b>Water</b>	<b>337 613 098</b>	<b>12 006 763</b>	<b>26 013 574</b>	<b>2 349 814</b>	<b>377 983 249</b>
<b>Sanitation</b>	<b>120 371 198</b>	<b>2 763 864</b>	<b>7 395 616</b>	<b>817 113</b>	<b>131 347 791</b>
<b>Total</b>	<b>457 984 296</b>	<b>14 770 627</b>	<b>33 409 190</b>	<b>3 166 927</b>	<b>509 331 040</b>



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

## Section 7–Creditors' analysis

### 7.1 Supporting Table SC4

The table below is the reflection of the creditor's age analysis as at 30 November 2019 with total creditors as loaded on SAMRAS amounting to 14.8million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	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>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	341								341
Bulk Water	0200	2 162								2 162
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	12 274								12 274
Auditor General	0800									-
Other	0900	35								35
<b>Total By Customer Type</b>	<b>1000</b>	<b>14 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 812</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 - M05 November

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 SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	350 835	350 835	43 034	155 879	146 181	9 698	6,6%	350 835
Local Government Equitable Share			269 387	269 387	22 816	114 082	112 244	1 838	1,6%	269 387
Finance Management			1 785	1 785	357	1 424	744	681	91,5%	1 785
EPWP Incentive			1 504	1 504	262	334	627	(292)	-46,7%	1 504
Rural Roads Asset Management Systems Grant			2 315	2 315			965	(965)	-100,0%	2 315
Municipal Infrastructure Grant (MIG)			75 844	75 844	19 599	40 039	31 602	8 437	26,7%	75 844
Provincial Government:		-	89 975	89 975	1 886	10 648	37 489	(26 841)	-71,6%	89 975
Department of Roads and Public Works			26 667	26 667	1 886	10 648	11 111	(463)	-4,2%	26 667
LG SETA			2 575	2 575			1 073	(1 073)	-100,0%	2 575
Department of Environmental Affairs										
Municipal District recovery Grant										
Municipal District recovery Grant			60 733	60 733			25 305	(25 305)	-100,0%	60 733
District Municipality:		-	4 000	4 000	-	-	1 667	(1 667)	-100,0%	4 000
Local Municipalities Fire Services			4 000	4 000			1 667	(1 667)	-100,0%	4 000
Other grant providers:		-	1 000	1 000	-	-	417	(417)	-100,0%	1 000
Private Enterprise			1 000	1 000			417	(417)	-100,0%	1 000
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>445 809</b>	<b>445 809</b>	<b>44 919</b>	<b>166 527</b>	<b>185 754</b>	<b>(19 226)</b>	<b>-10,4%</b>	<b>445 809</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	169 434	169 434	16 529	55 240	70 598	(15 358)	-21,8%	169 434
Municipal Infrastructure Grant (MIG)			81 025	81 025	8 784	24 507	33 760	(9 253)	-27,4%	81 025
Regional Bulk Infrastructure			-	-			-	-		
Water Services Infrastructure Grant			84 000	84 000	7 745	30 732	35 000	(4 268)	-12,2%	84 000
Housing Settlement										
Local Government Equitable Share			4 410	4 410			1 837	(1 837)	-100,0%	4 410
Provincial Government:		-	-	-	1 951	9 632	-	9 632	#DIV/0!	-
Emergency Drought Relief					1 951	9 632		9 632	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>169 434</b>	<b>169 434</b>	<b>18 480</b>	<b>64 871</b>	<b>70 598</b>	<b>(5 726)</b>	<b>-8,1%</b>	<b>169 434</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>615 243</b>	<b>615 243</b>	<b>63 399</b>	<b>231 399</b>	<b>256 351</b>	<b>(24 953)</b>	<b>-9,7%</b>	<b>615 243</b>

## 9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	43 034	155 879	146 181	9 698	6,6%	350 835
Local Government Equitable Share			269 387	269 387	22 816	114 082	112 244	1 838	1,6%	269 387
Finance Management			1 785	1 785	357	1 424	744	681	91,5%	1 785
EPWP Incentive			1 504	1 504	262	334	627	(292)	-46,7%	1 504
Rural Roads Asset Management Systems Grant			2 315	2 315			965	(965)	-100,0%	2 315
Municipal Infrastructure Grant (MIG)			75 844	75 844	19 599	40 039	31 602	8 437	26,7%	75 844
<b>Provincial Government:</b>		-	89 975	89 975	1 886	10 648	37 489	(26 841)	-71,6%	89 975
Department of Roads and Public Works			26 667	26 667	1 886	10 648	11 111	(463)	-4,2%	26 667
LG SETA			2 575	2 575			1 073	(1 073)	-100,0%	2 575
Department of Environmental Affairs										
Municipal District recovery Grant										
Municipal District recovery Grant			60 733	60 733			25 305	(25 305)	-100,0%	60 733
<b>District Municipality:</b>		-	4 000	4 000	-	-	1 667	(1 667)	-100,0%	4 000
Local Municipalities Fire Services			4 000	4 000			1 667	(1 667)	-100,0%	4 000
<b>Other grant providers:</b>		-	1 000	1 000	-	-	417	(417)	-100,0%	1 000
Private Enterprise			1 000	1 000			417	(417)	-100,0%	1 000
<b>Total operating expenditure of Transfers and Grants:</b>		-	445 809	445 809	44 919	166 527	185 754	(19 226)	-10,4%	445 809
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	169 434	169 434	16 529	55 240	70 598	(15 358)	-21,8%	169 434
Municipal Infrastructure Grant (MIG)			81 025	81 025	8 784	24 507	33 760	(9 253)	-27,4%	81 025
Regional Bulk Infrastructure			-	-						
Water Services Infrastructure Grant			84 000	84 000	7 745	30 732	35 000	(4 268)	-12,2%	84 000
Housing Settlement										
Local Government Equitable Share			4 410	4 410			1 837	(1 837)	-100,0%	4 410
<b>Provincial Government:</b>		-	-	-	1 951	9 632	-	9 632	#DIV/0!	-
Emergency Drought Relief					1 951	9 632		9 632	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	169 434	169 434	18 480	64 871	70 598	(5 726)	-8,1%	169 434
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	615 243	615 243	63 399	231 399	256 351	(24 953)	-9,7%	615 243

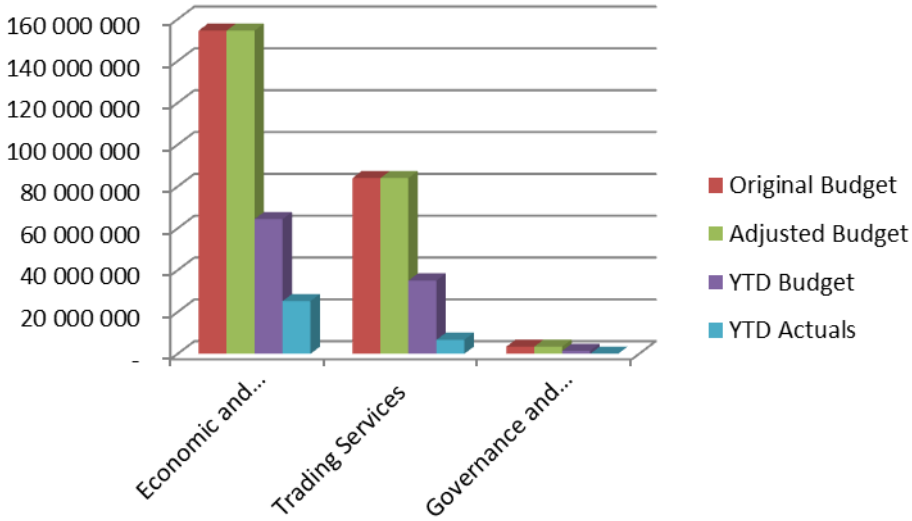
## Section 10 – Expenditure on councillor and board members allowances and employee benefits

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 - M05 November

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>	1									
Basic Salaries and Wages			4 557	4 557	365	1 880	1 899	(18)	-1%	4 557
Pension and UIF Contributions			457	457	50	301	190	111	58%	457
Medical Aid Contributions			246	246	13	78	103	(24)	-24%	246
Motor Vehicle Allowance							-	-		
Cellphone Allowance			262	262	34	204	109	95	87%	262
Housing Allowances							-	-		
Other benefits and allowances			540	540	26	464	225	239	106%	540
<b>Sub Total - Councillors</b>			<b>6 062</b>	<b>6 062</b>	<b>488</b>	<b>2 928</b>	<b>2 526</b>	<b>402</b>	<b>16%</b>	<b>6 062</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages			10 239	10 239	756	4 173	4 266	(94)	-2%	10 239
Pension and UIF Contributions			850	850	52	276	354	(78)	-22%	850
Medical Aid Contributions			291	291	17	84	121	(37)	-30%	291
Overtime							-	-		
Performance Bonus			710	710			296	(296)	-100%	710
Motor Vehicle Allowance			758	758	133	386	316	70	22%	758
Cellphone Allowance			146	146	10	47	61	(14)	-23%	146
Housing Allowances			308	308	15	100	129	(28)	-22%	308
Other benefits and allowances			99	99	6	23	41	(18)	-45%	99
Payments in lieu of leave							-	-		
Long service awards							-	-		
Post-retirement benefit obligations	2						-	-		
<b>Sub Total - Senior Managers of Municipality</b>			<b>13 402</b>	<b>13 402</b>	<b>991</b>	<b>5 089</b>	<b>5 584</b>	<b>(496)</b>	<b>-9%</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	12 311	59 693	53 943	5 750	11%	129 464
Pension and UIF Contributions			19 118	19 118	1 818	9 450	7 966	1 484	19%	19 118
Medical Aid Contributions			8 617	8 617	659	4 260	3 590	670	19%	8 617
Overtime			10 594	10 594	1 644	5 401	4 414	987	22%	10 594
Performance Bonus							-	-		
Motor Vehicle Allowance			2 211	2 211	202	921	921	(0)	0%	2 211
Cellphone Allowance			1 563	1 563	112	578	651	(73)	-11%	1 563
Housing Allowances			4 205	4 205	372	1 575	1 752	(177)	-10%	4 205
Other benefits and allowances			2 173	2 173	216	964	906	59	6%	2 173
Payments in lieu of leave							-	-		
Long service awards			9 776	9 776			4 073	(4 073)	-100%	9 776
Post-retirement benefit obligations	2		1 284	1 284	62	62	535	(473)	-88%	1 284
<b>Sub Total - Other Municipal Staff</b>			<b>189 005</b>	<b>189 005</b>	<b>17 397</b>	<b>82 906</b>	<b>78 752</b>	<b>4 154</b>	<b>5%</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>18 876</b>	<b>90 922</b>	<b>86 862</b>	<b>4 060</b>	<b>5%</b>	<b>208 469</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>208 469</b>	<b>208 469</b>	<b>18 876</b>	<b>90 922</b>	<b>86 862</b>	<b>4 060</b>	<b>5%</b>	<b>208 469</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>202 407</b>	<b>202 407</b>	<b>18 388</b>	<b>87 994</b>	<b>84 336</b>	<b>3 658</b>	<b>4%</b>	<b>202 407</b>

Original Budget Vs Actuals (M02)	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals
Economic and Environmental Services	154 524 000	154 524 000	64 385 000	25 179 821
Trading Services	84 000 000	84 000 000	35 000 000	6 653 455
Governance and Administration	3 410 000	3 410 000	1 420 833	1 499
	<b>241 934 000</b>	<b>241 934 000</b>	<b>100 805 833</b>	<b>31 834 775</b>



## 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 - M05 November

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	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	9 024	17 680	46 034	28 354	61,6%	7%
October		40 000	40 000	3 398	21 078	86 034	64 956	75,5%	9%
November		20 000	20 000	10 757	31 835	106 034	74 199	70,0%	13%
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	-		
<b>Total Capital expenditure</b>	-	<b>241 934</b>	<b>241 934</b>	<b>31 835</b>					

The Municipality has spent 13percent of the capital budget as at 30 November 2019.



DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05

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	39 000	6 018	8 856	16 250	7 394	45,5%	39 000
Water Supply Infrastructure		-	25 000	25 000	6 018	8 856	10 417	1 561	15,0%	25 000
Dams and Weirs								-		
Boreholes			5 000	5 000			2 083	2 083	100,0%	5 000
Reservoirs			10 000	10 000	4 075	5 122	4 167	(956)	-22,9%	10 000
Pump Stations										
Water Treatment Works			4 000	4 000		1 790	1 667	(124)	-7,4%	4 000
Bulk Mains			5 000	5 000	1 944	1 944	2 083	140	6,7%	5 000
Distribution										
Distribution Points										
PRV Stations										
Capital Spares			1 000	1 000			417	417	100,0%	1 000
Sanitation Infrastructure		-	14 000	14 000	-	-	5 833	5 833	100,0%	14 000
Pump Station										
Reticulation										
Waste Water Treatment Works			14 000	14 000			5 833	5 833	100,0%	14 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Intangible Assets</b>		-	80	80	-	-	33	33	100,0%	80
Servitudes										
Licences and Rights		-	80	80	-	-	33	33	100,0%	80
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified			80	80			33	33	100,0%	80
<b>Computer Equipment</b>		-	1 100	1 100	-	-	458	458	100,0%	1 100
Computer Equipment			1 100	1 100			458	458	100,0%	1 100
<b>Furniture and Office Equipment</b>		-	30	30	-	1	13	11	88,0%	30
Furniture and Office Equipment			30	30		1	13	11	88,0%	30
<b>Machinery and Equipment</b>		-	1 000	1 000	-	-	417	417	100,0%	1 000
Machinery and Equipment			1 000	1 000			417	417	100,0%	1 000
<b>Transport Assets</b>		-	2 200	2 200	-	-	917	917	100,0%	2 200
Transport Assets			2 200	2 200			917	917	100,0%	2 200
<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	43 410	6 018	8 858	18 088	9 230	51,0%	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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	45 000	45 000	2 009	2 009	18 750	16 741	89,3%	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	2 009	2 009	2 083	74	3,6%	5 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			-	-						
Bulk Mains										
Distribution			5 000	5 000	2 009	2 009	2 083	74	3,6%	5 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	40 000	40 000	-	-	16 667	16 667	100,0%	40 000
Pump Station										
Reticulation										
Waste Water Treatment Works			40 000	40 000			16 667	16 667	100,0%	40 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	45 000	45 000	2 009	2 009	18 750	16 741	89,3%	45 000

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

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	59 024	87	2 275	24 593	22 318	90,7%	59 024
Roads Infrastructure		-	7 424	7 424	87	1 305	3 093	1 788	57,8%	7 424
Roads			2 315	2 315	87	308	965	657	68,1%	2 315
Road Structures			5 109	5 109	-	997	2 129	1 132	53,2%	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	-	971	13 000	12 029	92,5%	31 200
Dams and Weirs										
Boreholes										
Reservoirs			31 200	31 200	-	971	13 000	12 029	92,5%	31 200
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	20 400	20 400	-	-	8 500	8 500	100,0%	20 400
Pump Station										
Reticulation			15 400	15 400			6 417	6 417	100,0%	15 400
Waste Water Treatment Works			5 000	5 000			2 083	2 083	100,0%	5 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Intangible Assets</b>		-	26	26	-	-	-	-		-
Servitudes										
Licences and Rights		-	26	26	-	-	-	-		-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			26	26						
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	265	265	-	(265)	#DIV/0!	-
Computer Equipment					265	265		(265)	#DIV/0!	
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment										
<b>Transport Assets</b>		-	593	593	-	469	247	(222)	-89,7%	593
Transport Assets			593	593		469	247	(222)	-89,7%	593
<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	59 643	352	3 010	24 840	21 831	87,9%	59 617

DC14 Joe Gqabi - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

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	44 723	-	-	18 635	18 635	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	-	-	14 007	14 007	100,0%	33 617
Dams and Weirs										
Boreholes										
Reservoirs			33 617	33 617			14 007	14 007	100,0%	33 617
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	11 107	11 107	-	-	4 628	4 628	100,0%	11 107
Pump Station										
Reticulation			11 107	11 107			4 628	4 628	100,0%	11 107
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										

<b>Investment properties</b>	-	45	45	-	-	19	19	100,0%	45	
Revenue Generating	-	45	45	-	-	19	19	100,0%	45	
Improved Property		45	45			19	19	100,0%	45	
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-		-	
Improved Property										
Unimproved Property										
<b>Other assets</b>	-	619	619	-	-	258	258	100,0%	619	
Operational Buildings	-	619	619	-	-	258	258	100,0%	619	
Municipal Offices		619	619			258	258	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										
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets										
<b>Intangible Assets</b>	-	169	169	-	-	70	70	100,0%	169	
Servitudes										
Licences and Rights	-	169	169	-	-	70	70	100,0%	169	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified		169	169			70	70	100,0%	169	
<b>Computer Equipment</b>	-	150	150	-	-	62	62	100,0%	150	
Computer Equipment		150	150			62	62	100,0%	150	
<b>Furniture and Office Equipment</b>	-	372	372	-	-	155	155	100,0%	372	
Furniture and Office Equipment		372	372			155	155	100,0%	372	
<b>Machinery and Equipment</b>	-	154	154	-	-	64	64	100,0%	154	
Machinery and Equipment		154	154			64	64	100,0%	154	
<b>Transport Assets</b>	-	3 725	3 725	-	-	1 552	1 552	100,0%	3 725	
Transport Assets		3 725	3 725			1 552	1 552	100,0%	3 725	
<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	49 957	-	-	20 815	20 815	100,0%	49 957

DC14 Joe Gqabi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05

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	153 524	2 729	20 968	63 968	43 000	67,2%	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	752	8 678	49 593	40 915	82,5%	119 024
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			84 000	84 000	752	6 293	35 000	28 707	82,0%	84 000
Bulk Mains										
Distribution			35 024	35 024	-	2 385	14 593	12 209	83,7%	35 024
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	34 500	34 500	1 977	12 290	14 375	2 085	14,5%	34 500
Pump Station			24 500	24 500	1 977	7 689	10 208	2 519	24,7%	24 500
Reticulation			10 000	10 000	-	4 602	4 167	(435)	-10,4%	10 000
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	153 524	153 524	2 729	20 968	63 968	43 000	67,2%	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, 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 30 November 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: 13.12.2019\_\_\_\_\_