



**2019/20 Financial Year**

**September 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 30 SEPTEMBER 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 September 2019, the ten working day reporting limit expires on 14 October 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

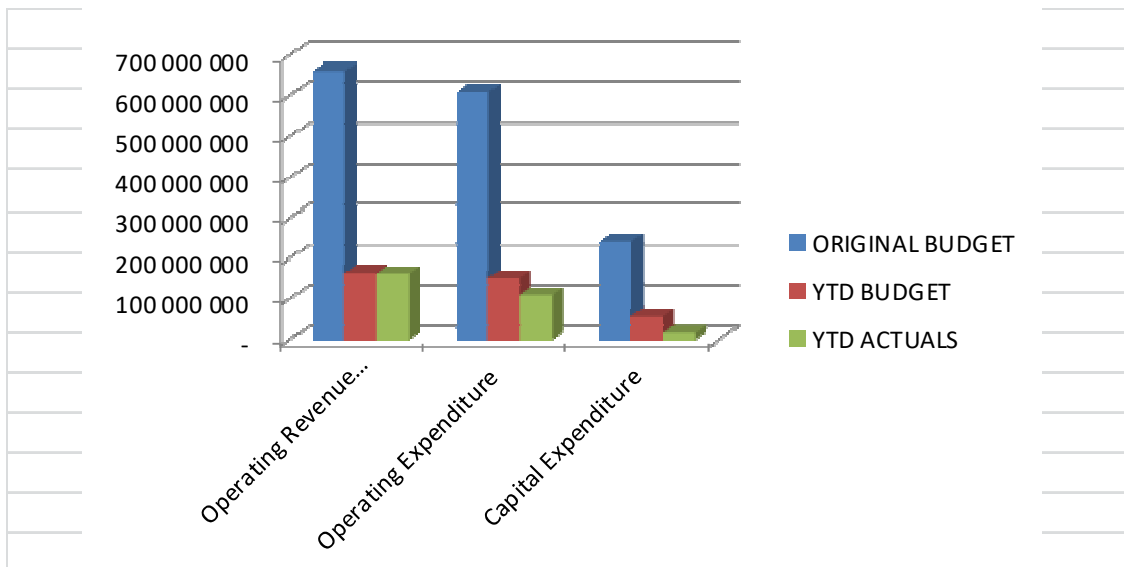
### 2.1 INTRODUCTION

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**

<b>Original Budget Vs Actuals (M03)</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>YTD BUDGET</b>	<b>165 570 919</b>	<b>152 205 944</b>	<b>60 483 500</b>
<b>YTD ACTUALS</b>	<b>163 980 109</b>	<b>110 034 819</b>	<b>17 680 450</b>



The year-to-date operating revenue excluding capital transfer of the municipality for the third month of the 2019/20 financial year amount to R163 million, which constitutes 99% of the year to date budget and 24,6% of the Approved budget.



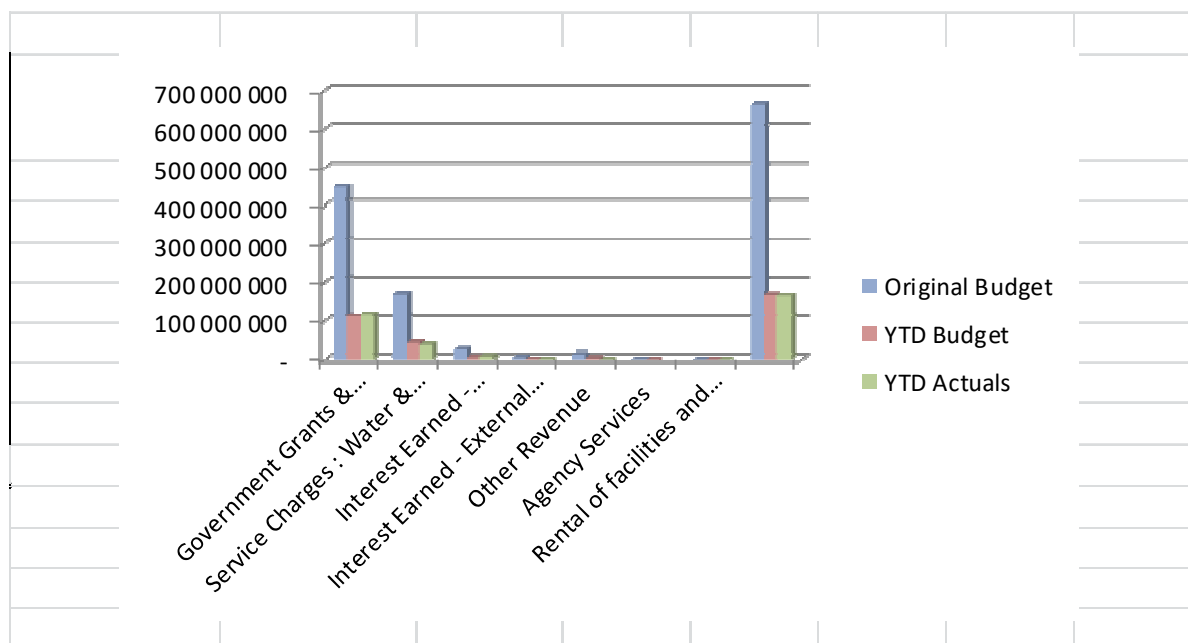
The year-to-date operating expenditure of the municipality for the third month of the 2019/20 financial year amount to R110 million, which constitutes 72% of the year to date budget and 18% of the Approved budget.

The year-to-date capital expenditure of the municipality for the third month of the 2019/20 financial year amount to R 17,6 million, which constitutes 29% of the year to date budget and 7% of the Approved budget.

### 2.3 OPERATING REVENUE PER CATEGORY

**TABLE 2**

Original Budget Vs Actuals (M03)				
	September Actuals	Original Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	3 347 309	450 218 700	112 554 675	117 514 604
Service Charges : Water & Sanitation	11 419 701	167 059 138	41 764 785	36 646 439
Interest Earned - Outstanding Debtors	3 144 636	24 018 138	6 004 535	9 367 213
Interest Earned - External Investments	152 543	6 720 437	1 680 109	438 051
Other Revenue	-	13 724 925	3 431 231	11 279
Agency Services		533 334	133 334	
Rental of facilities and equipment	841	9 000	2 250	2 523
	<b>18 065 030</b>	<b>662 274 672</b>	<b>165 570 918</b>	<b>163 980 109</b>



In the third month of the 2019/20 financial year the municipality recorded actual revenue of R18 million. **Table 2** above indicates the YTD Actual revenue per source. The main

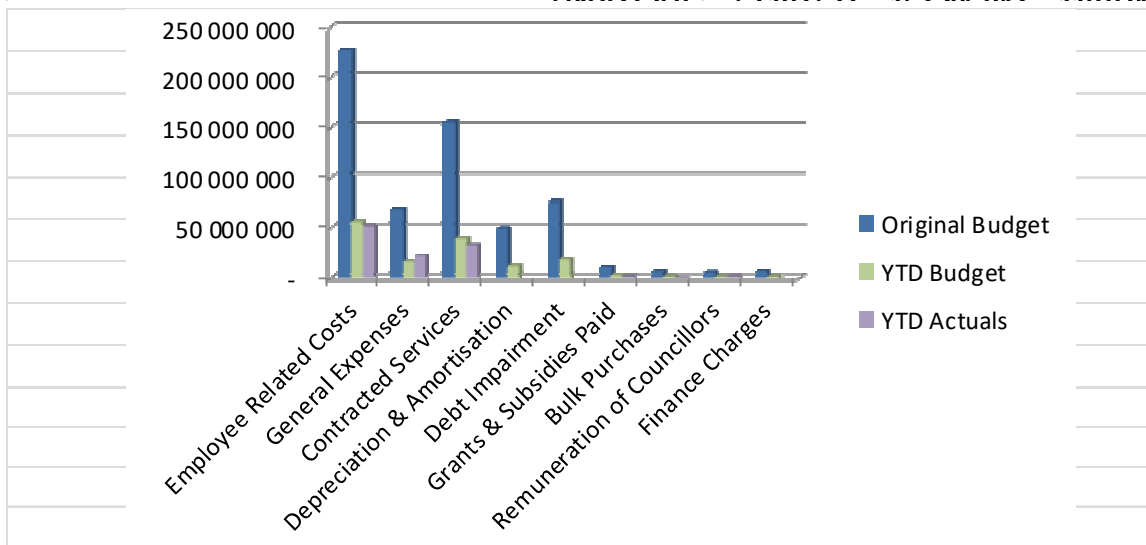
contributors during the month as a percentage of total revenue are revenue recognised from Service Charges (63%), Interest earned on outstanding debtors (17%), Interest earned on external investment (1%) and Government grants and subsidies (19%)

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

## 2.4 OPERATING EXPENDITURE PER CATEGORY

**TABLE 3**

Expenditure by Nature (GFS Function)	Original Budget	September Actuals	YTD Budget	YTD Actuals
Employee Related Costs	226 045 917	17 247 536	56 511 479	51 758 644
General Expenses	68 722 423	7 685 643	17 180 606	23 254 247
Contracted Services	155 740 192	26 842 629	38 935 048	31 738 223
Depreciation & Amortisation	49 956 515		12 489 129	
Debt Impairment	76 020 004		19 005 001	
Grants & Subsidies Paid	11 715 000	929 705	2 928 750	1 819 350
Bulk Purchases	7 000 000		1 750 000	-
Remuneration of Councillors	6 062 281	488 024	1 515 570	1 464 066
Finance Charges	7 561 437		1 890 359	
	600 332 709	53 103 527	153 205 642	110 034 520



### 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 Third month of the 2019/120 financial year, actual operating expenditure amount to R 53.1 million.

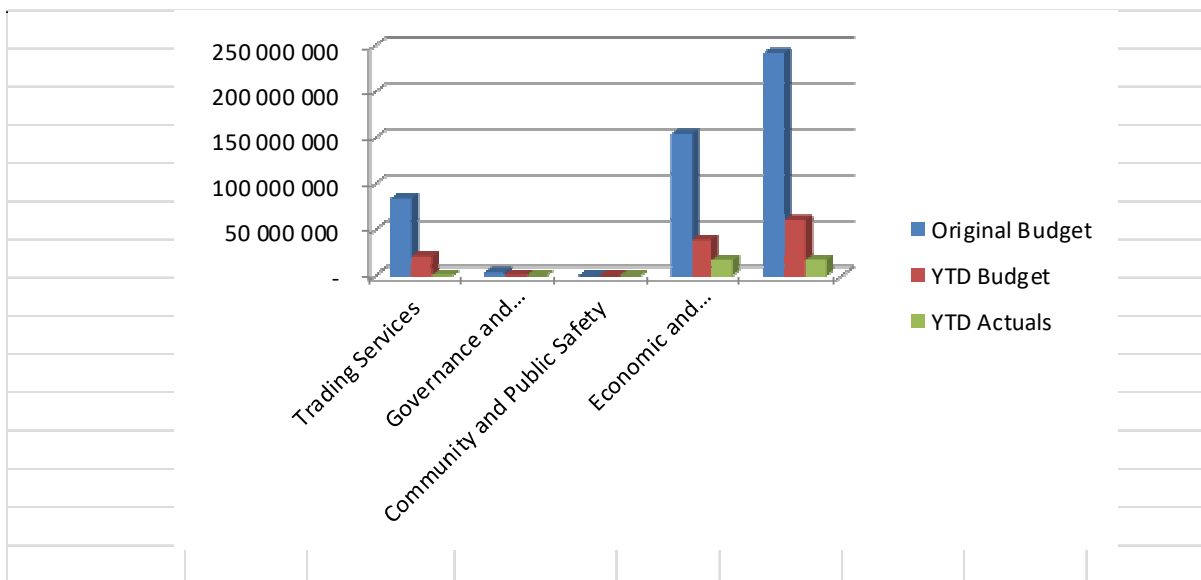
**Table 3** indicates the YTD Actual expenditure by nature. The main cost drivers of the municipality as a percentage of total operating expenditure are Employee related costs (32%), Remuneration of councilors (1%), Contracted Services (50%), Grants and Subsidies paid (3%), Other Materials (6%) and General Expenses (8%).

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	YTD Budget	YTD Actuals	September Actuals
Trading Services	84 000 000	21 000 000	788 481	
Governance and Administration	3 410 000	852 500	1 499	
Community and Public Safety	-	-	-	
Economic and Environmental Services	154 524 000	38 631 000	16 890 470	9 023 880
	<b>241 934 000</b>	<b>60 483 500</b>	<b>17 680 450</b>	<b>9 023 880</b>



In the third month of the 2019/20 financial year the municipality incurred R8.6million 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 September 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 September 2019 amount to R 1,9 billion.

### 2.6.1 **CURRENT ASSETS**

- ❖ **Cash** - The cash balance of R 1.3 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 September 2019 amount to R2.3 million. The current ratio for the third month is 3.3:1. The municipality's current ratio is above the norm for the month. This is largely as result of the high value of trade and other receivables from exchange transactions. The municipality is therefore still at risk of paying its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels, as the municipality will have a better expenditure in conditional in the following months, which will reduce the level of unspent conditional grants in trade and other payables.

## ❖ **NON-CURRENT ASSETS**

The non-current assets as at 30 September 2019 amount to R 1.8 billion, which represents 91% 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 September 2019 amount to R 14,4 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 R6.8 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 September 2019 in-year report are:**

**RESOLVED**

- (a) That the Council take note of contents in the in-year monthly report for September 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 14 October 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 - M03 September

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	11 420	36 646	41 765	(5 118)	-12%	167 059
Investment revenue	-	6 720	6 720	153	438	1 680	(1 242)	-74%	6 720
Transfers and subsidies	-	450 219	450 219	3 347	117 515	112 555	4 960	4%	450 219
Other own revenue	-	38 285	38 285	3 145	9 381	9 571	(190)	-2%	38 285
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>662 284</b>	<b>662 284</b>	<b>18 065</b>	<b>163 980</b>	<b>165 571</b>	<b>(1 591)</b>	<b>-1%</b>	<b>662 284</b>
Employee costs	-	226 046	226 046	17 248	51 759	56 511	(4 753)	-8%	226 046
Remuneration of Councillors	-	6 062	6 062	488	1 464	1 516	(52)	-3%	6 062
Depreciation & asset impairment	-	49 957	49 957	-	-	12 489	(12 489)	-100%	49 957
Finance charges	-	7 561	7 561	-	0	1 890	(1 890)	-100%	7 561
Materials and bulk purchases	-	22 364	22 364	3 227	5 680	5 591	89	2%	22 364
Transfers and subsidies	-	11 715	11 715	930	1 819	2 929	(1 109)	-38%	11 715
Other expenditure	-	285 119	285 119	31 301	49 313	71 280	(21 967)	-31%	285 119
<b>Total Expenditure</b>	-	<b>608 824</b>	<b>608 824</b>	<b>53 194</b>	<b>110 035</b>	<b>152 206</b>	<b>(42 171)</b>	<b>-28%</b>	<b>608 824</b>
<b>Surplus/(Deficit)</b>	-	<b>53 460</b>	<b>53 460</b>	<b>(35 129)</b>	<b>53 945</b>	<b>13 365</b>	<b>40 580</b>	<b>304%</b>	<b>53 460</b>
Transfers and subsidies - capital (monetary allocations)	-	165 025	165 025	8 176	57 162	41 256	15 906	39%	165 025
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>	<b>56 487</b>	<b>103%</b>	<b>218 485</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>	<b>56 487</b>	<b>103%</b>	<b>218 485</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>241 934</b>	<b>241 934</b>	<b>9 024</b>	<b>17 680</b>	<b>60 484</b>	<b>(42 803)</b>	<b>-71%</b>	<b>241 934</b>
Capital transfers recognised	-	169 434	169 434	9 024	17 680	42 359	(24 678)	-58%	169 434
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	72 500	72 500	-	-	18 125	(18 125)	-100%	72 500
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	<b>241 934</b>	<b>241 934</b>	<b>9 024</b>	<b>17 680</b>	<b>60 484</b>	<b>(42 803)</b>	<b>-71%</b>	<b>241 934</b>
<b>Financial position</b>									
Total current assets	358 973	246 604	246 604	-	202 928	-	-	-	246 604
Total non current assets	-	2 024 258	2 024 258	-	1 851 053	-	-	-	2 024 258
Total current liabilities	-	109 097	109 097	-	60 170	-	-	-	109 097
Total non current liabilities	-	127 846	127 846	-	60 038	-	-	-	127 846
Community wealth/Equity	-	<b>2 033 919</b>	<b>2 033 919</b>	-	<b>1 933 773</b>	-	-	-	<b>2 033 919</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	205 042	205 042	(34 491)	25 016	51 261	26 244	51%	205 042
Net cash from (used) investing	-	(241 934)	(241 934)	(9 024)	(17 680)	(60 484)	(42 803)	71%	(241 934)
Net cash from (used) financing	-	69 630	69 630	(1 147)	(1 147)	17 408	18 555	107%	69 630
<b>Cash/cash equivalents at the month/year end</b>	-	<b>33 059</b>	<b>33 059</b>	<b>-</b>	<b>6 883</b>	<b>8 506</b>	<b>1 623</b>	<b>19%</b>	<b>33 432</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	18 438	17 132	16 247	14 854	14 742	16 334	84 635	306 718	489 099
<b>Creditors Age Analysis</b>									
Total Creditors	14 424	-	-	-	-	-	-	-	14 424

#### 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) - M03 September

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><b>Governance and administration</b></i>		-	238 588	238 588	199	114 653	59 647	55 006	92%	238 588
Executive and council		-	20 697	20 697	-	-	5 174	(5 174)	-100%	20 697
Finance and administration		-	214 590	214 590	199	114 653	53 648	61 006	114%	214 590
Internal audit		-	3 301	3 301	-	-	825	(825)	-100%	3 301
<i><b>Community and public safety</b></i>		-	32 488	32 488	-	-	8 122	(8 122)	-100%	32 488
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	16 163	16 163	-	-	4 041	(4 041)	-100%	16 163
Housing		-	-	-	-	-	-	-	-	-
Health		-	16 325	16 325	-	-	4 081	(4 081)	-100%	16 325
<i><b>Economic and environmental services</b></i>		-	281 155	281 155	8 392	48 954	70 289	(21 335)	-30%	281 155
Planning and development		-	238 954	238 954	5 162	45 724	59 738	(14 015)	-23%	238 954
Road transport		-	29 515	29 515	3 230	3 230	7 379	(4 149)	-56%	29 515
Environmental protection		-	12 686	12 686	-	-	3 171	(3 171)	-100%	12 686
<i><b>Trading services</b></i>		-	275 077	275 077	17 651	57 536	68 769	(11 233)	-16%	275 077
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	135 743	135 743	12 232	38 968	33 936	5 033	15%	135 743
Waste water management		-	139 335	139 335	5 419	18 568	34 834	(16 266)	-47%	139 335
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	827 308	827 308	26 241	221 143	206 827	14 316	7%	827 308
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	121 529	121 529	9 290	26 214	30 382	(4 168)	-14%	121 529
Executive and council		-	20 697	20 697	1 988	5 798	5 174	624	12%	20 697
Finance and administration		-	97 531	97 531	6 999	19 534	24 383	(4 848)	-20%	97 531
Internal audit		-	3 301	3 301	302	882	825	56	7%	3 301
<i><b>Community and public safety</b></i>		-	32 488	32 488	2 271	6 818	8 122	(1 304)	-16%	32 488
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	16 163	16 163	1 089	3 200	4 041	(840)	-21%	16 163
Housing		-	-	-	-	-	-	-	-	-
Health		-	16 325	16 325	1 182	3 617	4 081	(464)	-11%	16 325
<i><b>Economic and environmental services</b></i>		-	198 534	198 534	28 206	36 899	49 634	(12 735)	-26%	198 534
Planning and development		-	157 929	157 929	26 235	30 571	39 482	(8 911)	-23%	157 929
Road transport		-	29 515	29 515	1 880	5 988	7 379	(1 391)	-19%	29 515
Environmental protection		-	11 090	11 090	91	340	2 773	(2 433)	-88%	11 090
<i><b>Trading services</b></i>		-	256 273	256 273	13 427	40 104	64 068	(23 964)	-37%	256 273
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	220 320	220 320	9 115	28 043	55 080	(27 037)	-49%	220 320
Waste water management		-	35 953	35 953	4 312	12 062	8 988	3 073	34%	35 953
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	608 824	608 824	53 194	110 035	152 206	(42 171)	-28%	608 824
<b>Surplus/ (Deficit) for the year</b>		-	218 485	218 485	(26 952)	111 108	54 621	56 487	103%	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) - M03

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>	1									
Vote 1 - Management Services		-	30 815	30 815	-	-	7 704	(7 704)	-100,0%	30 815
Vote 2 - Institutional Support Advancement		-	23 812	23 812	-	-	5 953	(5 953)	-100,0%	23 812
Vote 3 - Financial Services		-	136 874	136 874	198	114 651	34 218	80 432	235,1%	136 874
Vote 4 - Corporate Services		-	45 244	45 244	1	3	11 311	(11 309)	-100,0%	45 244
Vote 5 - Community Services		439 334	63 477	63 477	-	-	15 869	(15 869)	-100,0%	63 477
Vote 6 - Technical Services		1 475	252 010	252 010	8 392	48 954	63 002	(14 049)	-22,3%	252 010
Vote 7 - Water Services Provision		-	275 077	275 077	17 651	57 536	68 769	(11 233)	-16,3%	275 077
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	440 810	827 308	827 308	26 241	221 143	206 827	14 316	6,9%	827 308
<b>Expenditure by Vote</b>	1									
Vote 1 - Management Services		-	30 815	30 815	2 651	6 699	7 704	(1 004)	-13,0%	30 815
Vote 2 - Institutional Support Advancement		-	23 812	23 812	1 621	4 652	5 953	(1 301)	-21,9%	23 812
Vote 3 - Financial Services		-	38 117	38 117	3 197	7 139	9 529	(2 390)	-25,1%	38 117
Vote 4 - Corporate Services		-	45 244	45 244	3 020	10 200	11 311	(1 111)	-9,8%	45 244
Vote 5 - Community Services		-	61 178	61 178	2 898	8 947	15 294	(6 347)	-41,5%	61 178
Vote 6 - Technical Services		-	170 985	170 985	26 911	34 076	42 746	(8 670)	-20,3%	170 985
Vote 7 - Water Services Provision		-	238 673	238 673	12 894	38 321	59 668	(21 347)	-35,8%	238 673
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	608 824	608 824	53 194	110 035	152 206	(42 171)	-27,7%	608 824
<b>Surplus/ (Deficit) for the year</b>	2	440 810	218 485	218 485	(26 952)	111 108	54 621	56 487	103,4%	218 485

#### 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) - M03 September

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	9 944	32 170	33 936	(1 765)	-5%	135 743
Service charges - sanitation revenue			31 317	31 317	1 475	4 476	7 829	(3 353)	-43%	31 317
Service charges - refuse revenue							-	-		
Service charges - other							-	-		
Rental of facilities and equipment			9	9	1	3	2	0	12%	9
Interest earned - external investments			6 720	6 720	153	438	1 680	(1 242)	-74%	6 720
Interest earned - outstanding debtors			24 018	24 018	3 145	9 367	6 005	3 363	56%	24 018
Dividends received							-	-		
Fines, penalties and forfeits							-	-		
Licences and permits							-	-		
Agency services			533	533			133	(133)	-100%	533
Transfers and subsidies			450 219	450 219	3 347	117 515	112 555	4 960	4%	450 219
Other revenue			13 725	13 725		11	3 431	(3 420)	-100%	13 725
Gains on disposal of PPE							-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>662 284</b>	<b>662 284</b>	<b>18 065</b>	<b>163 980</b>	<b>165 571</b>	<b>(1 591)</b>	<b>-1%</b>	<b>662 284</b>
<b>Expenditure By Type</b>										
Employee related costs			226 046	226 046	17 248	51 759	56 511	(4 753)	-8%	226 046
Remuneration of councillors			6 062	6 062	488	1 464	1 516	(52)	-3%	6 062
Debt impairment			76 020	76 020			19 005	(19 005)	-100%	76 020
Depreciation & asset impairment			49 957	49 957			12 489	(12 489)	-100%	49 957
Finance charges			7 561	7 561		0	1 890	(1 890)	-100%	7 561
Bulk purchases			7 000	7 000			1 750	(1 750)	-100%	7 000
Other materials			15 364	15 364	3 227	5 680	3 841	1 839	48%	15 364
Contracted services			155 740	155 740	26 843	31 738	38 935	(7 197)	-18%	155 740
Transfers and subsidies			11 715	11 715	930	1 819	2 929	(1 109)	-38%	11 715
Other expenditure			53 359	53 359	4 458	17 574	13 340	4 235	32%	53 359
Loss on disposal of PPE							-	-		
<b>Total Expenditure</b>			<b>608 824</b>	<b>608 824</b>	<b>53 194</b>	<b>110 035</b>	<b>152 206</b>	<b>(42 171)</b>	<b>-28%</b>	<b>608 824</b>
<b>Surplus/(Deficit)</b>			<b>53 460</b>	<b>53 460</b>	<b>(35 129)</b>	<b>53 945</b>	<b>13 365</b>	<b>40 580</b>	<b>0</b>	<b>53 460</b>
Transfers and subsidies - capital (financial allocations) (National / Provincial and District)			165 025	165 025	8 176	57 162	41 256	15 906	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>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>			<b>218 485</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>			<b>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>			<b>218 485</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>			<b>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>			<b>218 485</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>			<b>218 485</b>	<b>218 485</b>	<b>(26 952)</b>	<b>111 108</b>	<b>54 621</b>			<b>218 485</b>

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

DC14 Joe Gqabi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

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	153 524	9 024	16 890	38 381	(21 491)	-56%	153 524
Vote 7 - Water Services Provision		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	153 524	153 524	9 024	16 890	38 381	(21 491)	-56%	153 524
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Management Services		-	-	-	-	-	-	-	-	-
Vote 2 - Institutional Support Advancement		-	1 210	1 210	-	1	303	(301)	-100%	1 210
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	2 200	2 200	-	-	550	(550)	-100%	2 200
Vote 5 - Community Services		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Water Services Provision		-	84 000	84 000	-	788	21 000	(20 212)	-96%	84 000
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	88 410	88 410	-	790	22 103	(21 313)	-96%	88 410
<b>Total Capital Expenditure</b>		-	241 934	241 934	9 024	17 680	60 484	(42 803)	-71%	241 934
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	3 410	3 410	-	1	853	(851)	-100%	3 410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 410	3 410	-	1	853	(851)	-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	9 024	16 890	38 631	(21 741)	-56%	154 524
Planning and development		-	153 524	153 524	9 024	16 890	38 381	(21 491)	-56%	153 524
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	1 000	1 000	-	-	250	(250)	-100%	1 000
<b>Trading services</b>		-	84 000	84 000	-	788	21 000	(20 212)	-96%	84 000
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	84 000	84 000	-	788	21 000	(20 212)	-96%	84 000
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	241 934	241 934	9 024	17 680	60 484	(42 803)	-71%	241 934
<b>Funded by:</b>										
National Government		-	169 434	169 434	9 024	17 680	42 359	(24 678)	-58%	169 434
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	169 434	169 434	9 024	17 680	42 359	(24 678)	-58%	169 434
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	72 500	72 500	-	-	18 125	(18 125)	-100%	72 500
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		-	241 934	241 934	9 024	17 680	60 484	(42 803)	-71%	241 934

4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

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		178 840	60 441	60 441	1 294	60 441
Call investment deposits			12 000	12 000	5 590	12 000
Consumer debtors			145 510	145 510	163 750	145 510
Other debtors		180 134	26 275	26 275	29 917	26 275
Current portion of long-term receivables						
Inventory			2 378	2 378	2 378	2 378
<b>Total current assets</b>		<b>358 973</b>	<b>246 604</b>	<b>246 604</b>	<b>202 928</b>	<b>246 604</b>
<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	1 844 496	2 017 929
Agricultural						
Biological						
Intangible			364	364	453	364
Other non-current assets						
<b>Total non current assets</b>		<b>-</b>	<b>2 024 258</b>	<b>2 024 258</b>	<b>1 851 053</b>	<b>2 024 258</b>
<b>TOTAL ASSETS</b>		<b>358 973</b>	<b>2 270 861</b>	<b>2 270 861</b>	<b>2 053 981</b>	<b>2 270 861</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing			2 870	2 870	1 723	2 870
Consumer deposits			900	900	895	900
Trade and other payables			82 405	82 405	14 424	82 405
Provisions			22 922	22 922	43 128	22 922
<b>Total current liabilities</b>		<b>-</b>	<b>109 097</b>	<b>109 097</b>	<b>60 170</b>	<b>109 097</b>
<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>		<b>-</b>	<b>127 846</b>	<b>127 846</b>	<b>60 038</b>	<b>127 846</b>
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>236 943</b>	<b>236 943</b>	<b>120 208</b>	<b>236 943</b>
<b>NET ASSETS</b>	2	<b>358 973</b>	<b>2 033 919</b>	<b>2 033 919</b>	<b>1 933 773</b>	<b>2 033 919</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			2 033 919	2 033 919	1 933 773	2 033 919
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>-</b>	<b>2 033 919</b>	<b>2 033 919</b>	<b>1 933 773</b>	<b>2 033 919</b>

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

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

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	3 045	9 037	16 706	(7 669)	-46%	66 824	
Other revenue			14 267	14 267	-	-	3 567	(3 567)	-100%	14 267	
Government - operating			450 219	450 219	3 347	121 211	112 555	8 657	8%	450 219	
Government - capital			165 025	165 025	8 176	74 264	41 256	33 007	80%	165 025	
Interest			6 720	6 720	-	-	1 680	(1 680)	-100%	6 720	
Dividends								-			
<b>Payments</b>											
Suppliers and employees			(483 201)	(483 201)	(48 129)	(177 676)	(120 800)	56 875	-47%	(483 201)	
Finance charges			(3 097)	(3 097)	-	(0)	(774)	(774)	100%	(3 097)	
Transfers and Grants			(11 715)	(11 715)	(930)	(1 819)	(2 929)	(1 109)	38%	(11 715)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	205 042	205 042	(34 491)	25 016	51 261	26 244	51%	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)	(9 024)	(17 680)	(60 484)	(42 803)	71%	(241 934)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(241 934)	(241 934)	(9 024)	(17 680)	(60 484)	(42 803)	71%	(241 934)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-			
Borrowing long term/refinancing			72 500	72 500	-	-	18 125	(18 125)	-100%	72 500	
Increase (decrease) in consumer deposits								-			
<b>Payments</b>											
Repayment of borrowing			(2 870)	(2 870)	(1 147)	(1 147)	(718)	430	-60%	(2 870)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	69 630	69 630	(1 147)	(1 147)	17 408	18 555	107%	69 630
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	32 738	32 738	(44 662)	6 189	8 185		32 738	
Cash/cash equivalents at beginning:			321	321		694	321			694	
Cash/cash equivalents at month/year end:			-	33 059	33 059		6 883	8 506		33 432	



## PART 2 – IN-YEAR REPORT

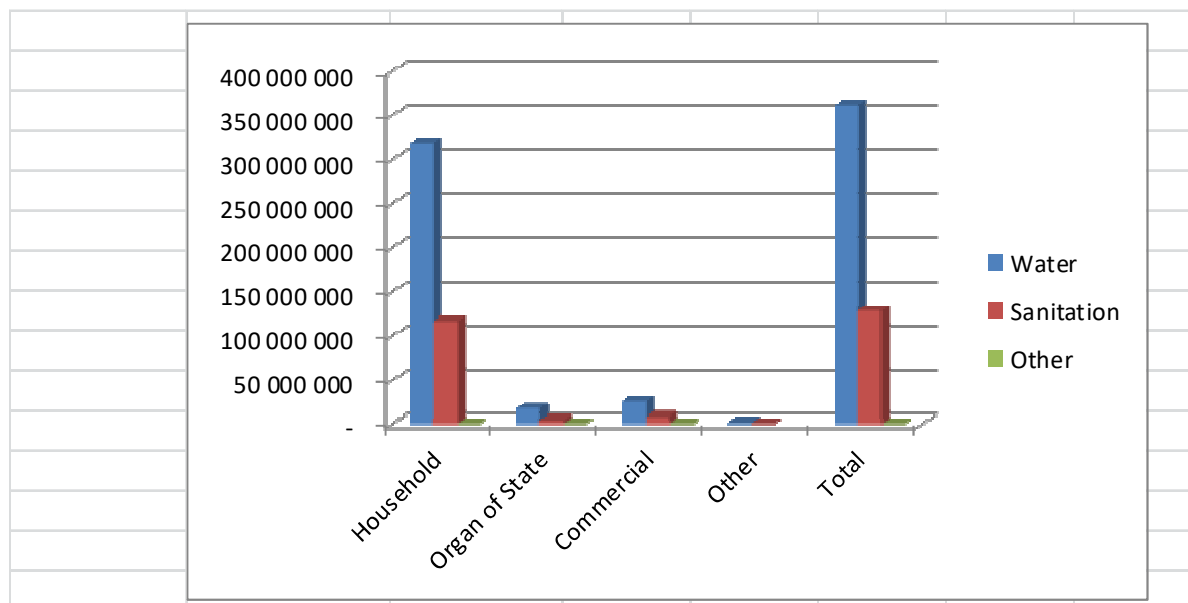
### SECTION 5 .SUPPORTING DOCUMENTATION

#### Section 6–Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2019/20								Total	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				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 404	13 380	12 643	11 441	11 422	13 108	67 180	217 869	361 446	321 020		
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	4 034	3 748	3 604	3 413	3 320	3 226	17 452	88 852	127 649	116 263		
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	0	4	-	-	-	-	4	(3)	4	0		
<b>Total By Income Source</b>	<b>2000</b>	<b>18 438</b>	<b>17 132</b>	<b>16 247</b>	<b>14 854</b>	<b>14 742</b>	<b>16 334</b>	<b>84 635</b>	<b>306 718</b>	<b>489 099</b>	<b>437 283</b>		
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 110	1 090	901	634	590	640	5 065	10 951	20 970	17 869		
Commercial	2300	2 150	1 138	1 142	871	858	1 303	5 513	19 653	32 628	28 197		
Households	2400	15 136	14 866	14 170	13 321	13 266	14 363	73 883	274 861	433 866	389 694		
Other	2500	42	37	34	28	28	29	184	1 253	1 635	1 522		
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 438</b>	<b>17 132</b>	<b>16 247</b>	<b>14 854</b>	<b>14 742</b>	<b>16 334</b>	<b>84 635</b>	<b>306 718</b>	<b>489 099</b>	<b>437 283</b>		

	Household	Organ of State	Commercial	Other	Total
<b>Water</b>	318 440 465	16 691 387	25 158 520	1 155 942	<b>361 446 315</b>
<b>Sanitation</b>	116 193 371	3 455 583	7 471 544	479 343	<b>127 599 841</b>
<b>Other</b>	2 833	575	500		<b>3 908</b>
<b>Total</b>	<b>434 636 669</b>	<b>20 147 546</b>	<b>32 630 564</b>	<b>1 635 285</b>	<b>489 050 064</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 September 2019 with total creditors as loaded on SAMRAS amounting to R14.4 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	482								482
Bulk Water	0200	998								998
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	11 243								11 243
Auditor General	0800	580								580
Other	0900	1 122								1 122
<b>Total By Customer Type</b>	<b>1000</b>	<b>14 424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 424</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 - M03 September

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 Qgabi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	355 244	355 244	-	143 056	143 056	-		355 244
Local Government Equitable Share			273 796	273 796		114 082	114 082	-		273 796
Finance Management			1 785	1 785		1 785	1 785			1 785
EPWP Incentive			1 504	1 504		376	376			1 504
Rural Roads Asset Management Systems Grant			2 315	2 315		1 621	1 621			2 315
Rural Households Infrastructure Grant	3							-		
Municipal Infrastructure Grant (MIG)			75 844	75 844	-	25 192	25 192	-		75 844
<b>Provincial Government:</b>		-	89 975	89 975	-	3 395	3 395	-		89 975
Department of Roads and Public Works			26 667	26 667	-	3 395	3 395	-		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						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	-	146 450	146 450	-		450 219
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	165 025	165 025	-	36 912	36 912	-		165 025
Municipal Infrastructure Grant (MIG)			81 025	81 025		26 912	26 912	-		81 025
Regional Bulk Infrastructure										
Water Services Infrastructure Grant			84 000	84 000		10 000	10 000			84 000
Housing Settlement										
Local Government Equitable Share										
<b>Provincial Government:</b>		-	-	-	6 335	10 318	10 318	-		-
Emergency Drought Relief					6 335	10 318	10 318			
<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	6 335	47 230	47 230	-		165 025
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	615 243	615 243	6 335	193 680	193 680	-		615 243

## 9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	22 931	89 090	89 867	(777)	-0,9%	350 835
Local Government Equitable Share			269 387	269 387	22 816	68 449	68 449	-		269 387
Finance Management			1 785	1 785	43	129	149	(20)	-13,6%	1 785
EPWP Incentive			1 504	1 504	72	72	251	(178)	-71,2%	1 504
Rural Roads Asset Management Systems Grant			2 315	2 315			579	(579)	-100,0%	2 315
								-		-
								-		-
Municipal Infrastructure Grant (MIG)			75 844	75 844	-	20 440	20 440	-		75 844
<b>Provincial Government:</b>		-	89 975	89 975	3 230	7 107	22 494	(15 387)	-68,4%	89 975
Department of Roads and Public Works			26 667	26 667	3 230	7 107	6 667	440	6,6%	26 667
LG SETA			2 575	2 575	-	-	644	(644)	-100,0%	2 575
Department of Environmental Affairs							-	-		-
Municipal District recovery Grant							-	-		-
Municipal District recovery Grant			60 733	60 733	-	-	15 183	(15 183)	-100,0%	60 733
<b>District Municipality:</b>		-	4 000	4 000	-	-	1 000	(1 000)	-100,0%	4 000
								-		-
Local Municipalities Fire Services			4 000	4 000			1 000	(1 000)	-100,0%	4 000
<b>Other grant providers:</b>		-	1 000	1 000	-	-	250	(250)	-100,0%	1 000
								-		-
Private Enterprise			1 000	1 000			250	(250)	-100,0%	1 000
<b>Total operating expenditure of Transfers and Grants:</b>		-	445 809	445 809	26 161	96 197	113 611	(17 414)	-15,3%	445 809
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	169 434	169 434	6 990	26 571	42 359	(15 787)	-37,3%	169 434
Municipal Infrastructure Grant (MIG)			81 025	81 025	3 904	9 223	20 256	(11 033)	-54,5%	81 025
Regional Bulk Infrastructure			-	-			-	-		-
Water Services Infrastructure Grant			84 000	84 000	3 086	17 348	21 000	(3 652)	-17,4%	84 000
							-	-		-
Housing Settlement							-	-		-
Local Government Equitable Share			4 410	4 410			1 102	(1 102)	-100,0%	4 410
<b>Provincial Government:</b>		-	-	-	1 186	7 681	-	7 681	#DIV/0!	-
								-		-
Emergency Drought Relief					1 186	7 681		7 681	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		-
								-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
								-		-
								-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	169 434	169 434	8 176	34 252	42 359	(8 106)	-19,1%	169 434
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	615 243	615 243	34 338	130 449	155 969	(25 521)	-16,4%	615 243

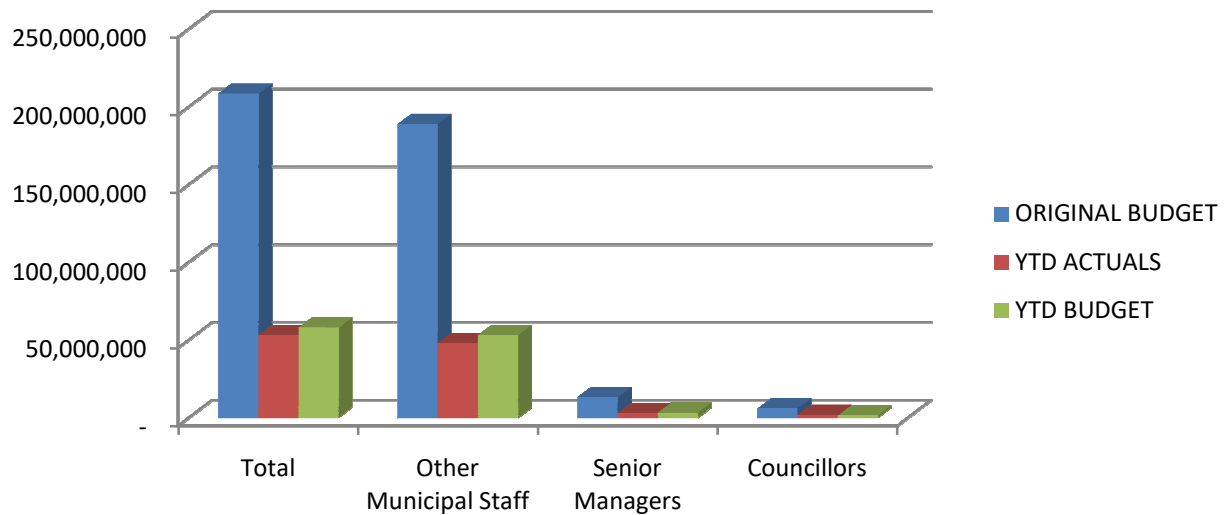
## Section 10 – Expenditure on councillor and board members allowances and employee benefits

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

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	59	1 151	1 139	12	1%	4 557
Pension and UIF Contributions			457	457	50	201	114	86	76%	457
Medical Aid Contributions			246	246	13	53	62	(9)	-14%	246
Motor Vehicle Allowance										
Cellphone Allowance			262	262	34	136	66	70	107%	262
Housing Allowances										
Other benefits and allowances			540	540	332	412	135	276	205%	540
<b>Sub Total - Councillors</b>			<b>6 062</b>	<b>6 062</b>	<b>488</b>	<b>1 952</b>	<b>1 516</b>	<b>437</b>	<b>29%</b>	<b>6 062</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			10 239	10 239	756	2 502	2 560	(58)	-2%	10 239
Pension and UIF Contributions			850	850	58	190	212	(22)	-11%	850
Medical Aid Contributions			291	291	17	50	73	(23)	-32%	291
Overtime										
Performance Bonus			710	710			178	(178)	-100%	710
Motor Vehicle Allowance			758	758	133	253	190	63	33%	758
Cellphone Allowance			146	146	10	26	36	(10)	-28%	146
Housing Allowances			308	308	15	70	77	(7)	-9%	308
Other benefits and allowances			99	99	0	17	25	(8)	-33%	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>991</b>	<b>3 107</b>	<b>3 350</b>	<b>(243)</b>	<b>-7%</b>	<b>13 402</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			129 464	129 464	11 402	35 123	38 276	(3 153)	-8%	129 464
Pension and UIF Contributions			19 118	19 118	1 835	5 813	4 779	1 034	22%	19 118
Medical Aid Contributions			8 617	8 617	615	2 942	2 154	787	37%	8 617
Overtime			10 594	10 594	1 662	2 770	2 649	121	5%	10 594
Performance Bonus										
Motor Vehicle Allowance			2 211	2 211	198	383	553	(170)	-31%	2 211
Cellphone Allowance			1 563	1 563	113	219	391	(172)	-44%	1 563
Housing Allowances			4 205	4 205	363	483	1 051	(568)	-54%	4 205
Other benefits and allowances			2 173	2 173	69	432	543	(112)	-21%	2 173
Payments in lieu of leave										
Long service awards			9 776	9 776			2 444	(2 444)	-100%	9 776
Post-retirement benefit obligations			1 284	1 284			321	(321)	-100%	1 284
<b>Sub Total - Other Municipal Staff</b>			<b>189 005</b>	<b>189 005</b>	<b>16 257</b>	<b>48 164</b>	<b>53 161</b>	<b>(4 997)</b>	<b>-9%</b>	<b>189 005</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>208 469</b>	<b>208 469</b>	<b>17 736</b>	<b>53 223</b>	<b>58 027</b>	<b>(4 804)</b>	<b>-8%</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>YTD ACTUALS</b>	53 222 710	48 163 569	3 107 055	1 952 086
<b>YTD BUDGET</b>	58 027 050	53 161 000	3 350 479	1 515 571



## 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 - M03 September

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<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	-		86 034	-		
November		20 000	20 000	-		106 034	-		
December		35 000	35 000	-		141 034	-		
January		21 800	21 800	-		162 834	-		
February		16 500	16 500	-		179 334	-		
March		23 900	23 900	-		203 234	-		
April		23 000	23 000	-		226 234	-		
May		10 700	10 700	-		236 934	-		
June		5 000	5 000	-		241 934	-		
<b>Total Capital expenditure</b>	-	<b>241 934</b>	<b>241 934</b>	<b>17 680</b>					

The Municipality has spent 7percent of the capital budget as at 30 September 2019.



DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03

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	-	-	9 750	9 750	100,0%	39 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	25 000	25 000	-	-	6 250	6 250	100,0%	25 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
Reservoirs		-	10 000	10 000	-	-	2 500	2 500	100,0%	10 000
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	4 000	4 000	-	-	1 000	1 000	100,0%	4 000
Bulk Mains		-	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	1 000	1 000	-	-	250	250	100,0%	1 000
Sanitation Infrastructure		-	14 000	14 000	-	-	3 500	3 500	100,0%	14 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	14 000	14 000	-	-	3 500	3 500	100,0%	14 000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	80	80	-	-	20	20	100,0%	80
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	80	80	-	-	20	20	100,0%	80
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	80	80	-	-	20	20	100,0%	80
<b>Computer Equipment</b>		-	1 100	1 100	-	-	275	275	100,0%	1 100
Computer Equipment		-	1 100	1 100	-	-	275	275	100,0%	1 100
<b>Furniture and Office Equipment</b>		-	30	30	-	1	8	6	80,0%	30
Furniture and Office Equipment		-	30	30	-	1	8	6	80,0%	30
<b>Machinery and Equipment</b>		-	1 000	1 000	-	-	250	250	100,0%	1 000
Machinery and Equipment		-	1 000	1 000	-	-	250	250	100,0%	1 000
<b>Transport Assets</b>		-	2 200	2 200	-	-	550	550	100,0%	2 200
Transport Assets		-	2 200	2 200	-	-	550	550	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	-	1	10 853	10 851	100,0%	43 410

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<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	-	-	11 250	11 250	100,0%	45 000
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			-	-						
Bulk Mains										
Distribution			5 000	5 000			1 250	1 250	100,0%	5 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	40 000	40 000	-	-	10 000	10 000	100,0%	40 000
Pump Station										
Reticulation										
Waste Water Treatment Works			40 000	40 000			10 000	10 000	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	-	-	11 250	11 250	100,0%	45 000

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

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>		406	59 024	59 024	1 377	2 095	14 756	12 661	85,8%	59 024
Roads Infrastructure		406	7 424	7 424	406	1 124	1 856	732	39,4%	7 424
Roads		406	2 315	2 315	127	127	579	452	78,1%	2 315
Road Structures			5 109	5 109	280	997	1 277	280	21,9%	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	971	7 800	6 829	87,6%	31 200
Dams and Weirs										
Boreholes										
Reservoirs			31 200	31 200	971	971	7 800	6 829	87,6%	31 200
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	20 400	20 400	-	-	5 100	5 100	100,0%	20 400
Pump Station										
Reticulation			15 400	15 400			3 850	3 850	100,0%	15 400
Waste Water Treatment Works			5 000	5 000			1 250	1 250	100,0%	5 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Transport Assets</b>		-	593	593	380	443	148	(295)	-198,7%	593
Transport Assets			593	593	380	443	148	(295)	-198,7%	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	406	59 617	59 617	1 757	2 537	14 904	12 367	83,0%	59 617

DC14 Joe Gqabi - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M03 September

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	-	-	11 181	11 181	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	-	-	8 404	8 404	100,0%	33 617
Dams and Weirs										
Boreholes										
Reservoirs			33 617	33 617			8 404	8 404	100,0%	33 617
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	11 107	11 107	-	-	2 777	2 777	100,0%	11 107
Pump Station										
Reticulation			11 107	11 107			2 777	2 777	100,0%	11 107
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										

<b>Investment properties</b>	-	45	45	-	-	11	11	100,0%	45	
Revenue Generating	-	45	45	-	-	11	11	100,0%	45	
Improved Property		45	45			11	11	100,0%	45	
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-		-	
Improved Property										
Unimproved Property										
<b>Other assets</b>	-	619	619	-	-	155	155	100,0%	619	
Operational Buildings	-	619	619	-	-	155	155	100,0%	619	
Municipal Offices		619	619			155	155	100,0%	619	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
<b>Intangible Assets</b>	-	169	169	-	-	42	42	100,0%	169	
Servitudes										
Licences and Rights	-	169	169	-	-	42	42	100,0%	169	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified		169	169			42	42	100,0%	169	
<b>Computer Equipment</b>	-	150	150	-	-	37	37	100,0%	150	
Computer Equipment		150	150			37	37	100,0%	150	
<b>Furniture and Office Equipment</b>	-	372	372	-	-	93	93	100,0%	372	
Furniture and Office Equipment		372	372			93	93	100,0%	372	
<b>Machinery and Equipment</b>	-	154	154	-	-	38	38	100,0%	154	
Machinery and Equipment		154	154			38	38	100,0%	154	
<b>Transport Assets</b>	-	3 725	3 725	-	-	931	931	100,0%	3 725	
Transport Assets		3 725	3 725			931	931	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	-	-	12 489	12 489	100,0%	49 957

## **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 September 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: 14.10.2019\_\_\_\_\_