

2017/18 FINANCIAL YEAR

MONTHLY BUDGET STATEMENT

DECEMBER 2017

“ An improved quality of life for all residents”

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virements – A transfer of budget.

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

MIG ó Municipal Infrastructure Grant

MWIG – Municipal Water Infrastructure Grant

WSIG – Water Services Infrastructure Grant

RBIG - Regional Bulk Infrastructure Grant

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

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

PART 1: SECTION 1

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 DECEMBER 2017

1. PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

2. VISION OF JOE GQABI DISTRICT MUNICIPALITY

The vision of Joe Gqabi District is to provide an improved quality of life to all its residents.

3. BACKGROUND

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations" necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

"The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act."

Further, Section 71 of the MFMA requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month." For the reporting period ending December 2017, the ten working day reporting limit expires on 15 January 2018.

National Treasury has indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic return forms were progressively lodged with the National Treasury before or on 15 January 2018, (ten working day limit).

These return forms are:

- ❖ Statement of Financial Performance (OSA)
- ❖ Capital Expenditure Actual (CAA)
- ❖ Cash Flow Statement (CFA)
- ❖ Aged Debtors (AD)
- ❖ Aged Creditors (AC)
- ❖ Statement of Financial Position (BSAC)
- ❖ Repairs and Maintenance (RME)
- ❖ Grants Returns

SECTION 2 – EXECUTIVE SUMMARY

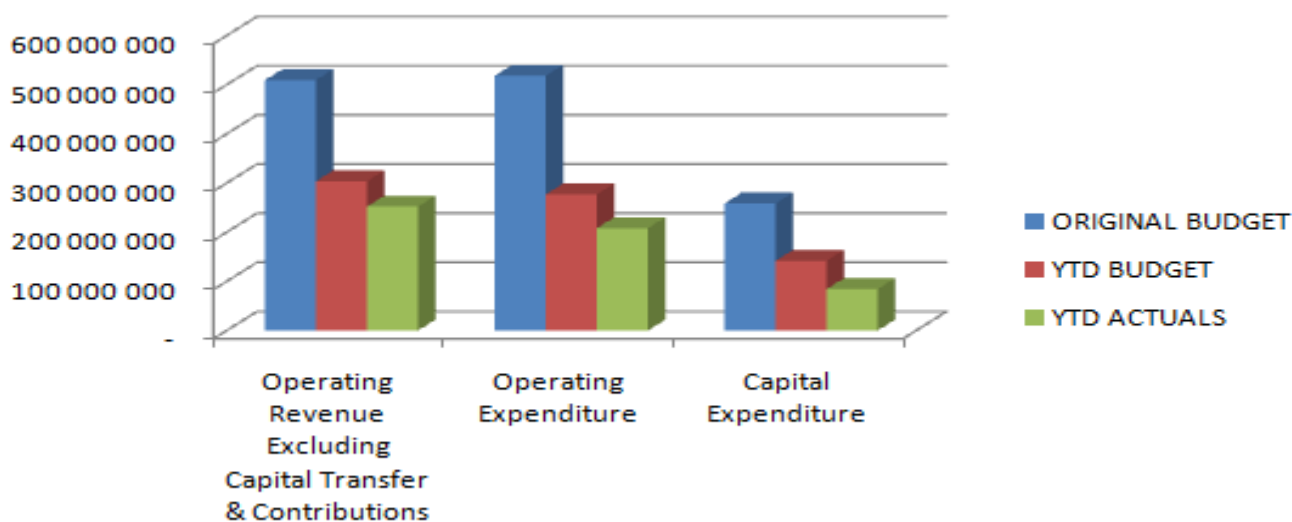
2.1 INTRODUCTION

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

2.2 CONSOLIDATED PERFORMANCE

TABLE 1

Original Budget Vs Actuals (M06)			
	Operating Revenue Excluding Capital Transfer & Contributions	Operating Expenditure	Capital Expenditure
ORIGINAL BUDGET	509 347 982	518 271 972	258 546 000
YTD BUDGET	303 680 667	276 894 652	141 904 164
YTD ACTUALS	252 255 306	208 304 513	84 426 651



The year-to-date operating revenue excluding capital transfer of the municipality in the 6th month of the 2017/18 financial year is R252 million, which constitutes 83 % of the year to date budget and 50 % of the Approved budget.

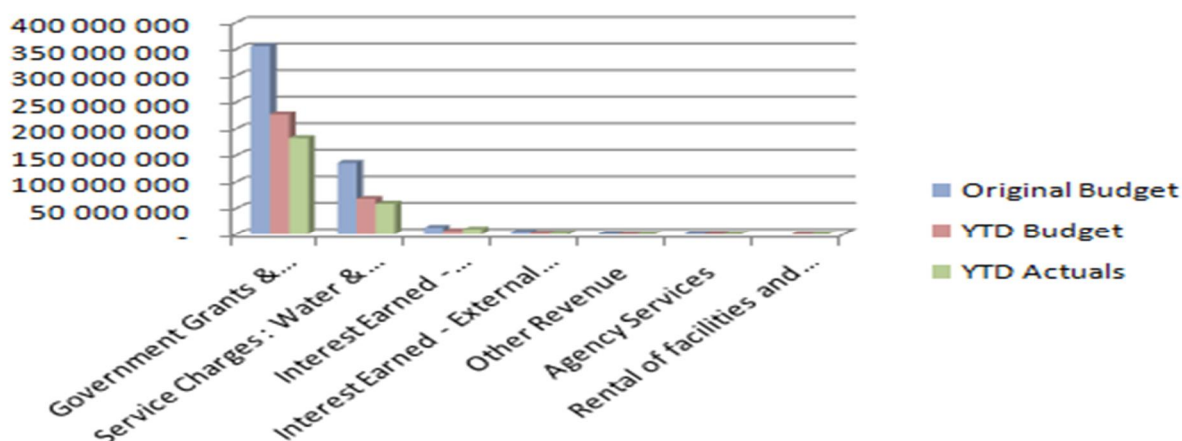
The year-to-date operating expenditure of the municipality in the 6th month of the 2017/18 financial year is R208 million, which constitutes 75 % of the year to date budget and 40 % of the Approved budget.

The year-to-date capital expenditure of the municipality in the 6th month of the 2017/18 financial year is R84 million, which constitutes 60 % of the year to date budget and 33 % of the Approved budget.

2.3 OPERATING REVENUE PER CATEGORY

Original Budget Vs Actuals (M06)				
	December Actuals	Original Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies(Excl Cap)	75 219 313	355 444 400	226 934 367	182 243 280
Service Charges : Water & Sanitation	8 810 012	135 396 288	67 698 144	58 447 427
Interest Earned - Outstanding Debtors	2 020 912	13 078 000	6 537 600	9 689 319
Interest Earned - External Investments	-	4 040 000	1 855 740	1 787 774
Other Revenue	14 455	388 294	155 316	104 684
Agency Services		992 000	496 000	155 985
Rental of facilities and equipment	1 051		4 696	4 696
	86 064 692	509 338 982	303 681 863	252 433 164

TABLE 2



In the Sixth month of the 2017/18 financial year the municipality recorded actual revenue of R86 Million. As it is indicated in **Table 2** above is the weighting of the YTD Actual on revenue per source as a percentage of YTD budget revenue as at 31 December 2017. The main contributors are Government Grants & Subsidies (**72%**), Service Charges (**23%**), Interest earned on outstanding debtors (**4%**), Interest earned on external investment, Agency Service, Rental of Facilities and Equipment and Other Revenue shared (**1%**).

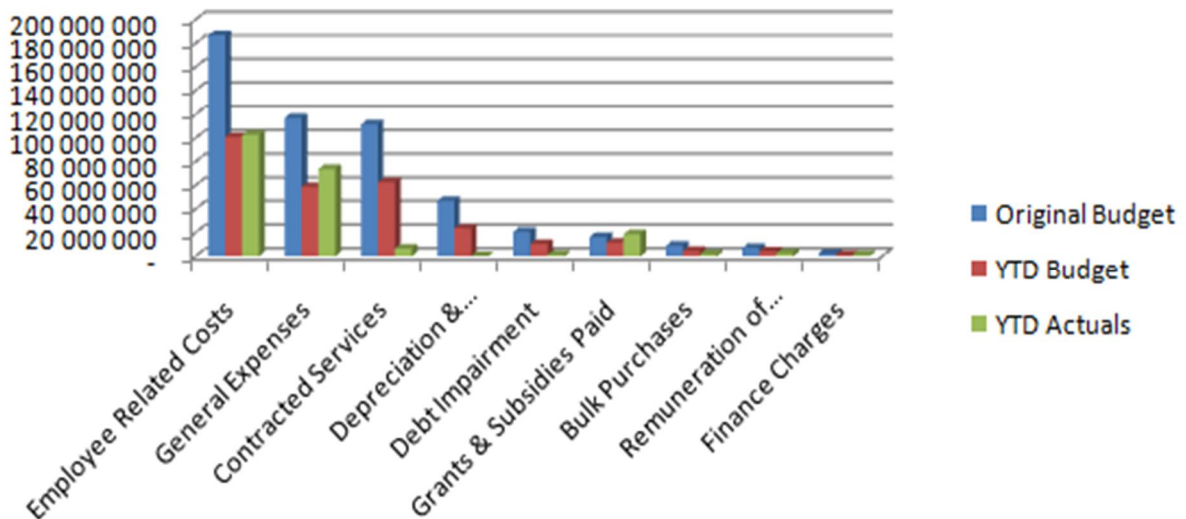
It must be noted that the total YTD actual revenue of the municipality is more than the YTD revenue anticipated for the period under review, and this has resulted to YTD Variance of **17%**, due to low collection rate of Service charges the municipality anticipated for up to date.

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	YTD Budget	YTD Actuals	December Actuals
Employee Related Costs	186 950 616	100 666 061	102 749 677	26 336 363
General Expenses	116 976 973	58 685 146	73 825 337	8 720 801
Contracted Services	111 507 005	62 439 264	6 522 935	1 432 272
Depreciation & Amortisation	46 920 616	23 460 408	-	-
Debt Impairment	20 875 142	10 433 100	1 053 938	- 28 009
Grants & Subsidies Paid	16 505 339	11 339 000	18 725 737	3 409 952
Bulk Purchases	9 000 000	4 500 000	1 651 666	66 389
Remuneration of Councillors	7 242 394	4 224 730	2 729 647	455 729
Finance Charges	2 293 887	1 146 943	1 045 575	-
	518 271 972	276 894 652	208 304 513	40 393 498



Operating Expenditure by Nature

The figures in this section should represent the accrued amounts; in other words when goods have been ordered, received or invoice issued and completed (reconciled with goods received and prices quoted), only then should it captured as an expense. The financial system currently, do not account the expenses in a manner as mentioned above. Shadow figures are reflected on the financial system once an order is issued.

This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure is currently only those for which a payment run has been completed.

In the Sixth month of the 2017/18 financial year the municipality incurred operating expenditure amounting to R 40 million.

As it is indicated in the *Table 3* is the weighting of the YTD Actual on expenditure by nature as a percentage of total operational expenditure as at 30 November 2017. The main cost drivers of the municipality are Employee related costs (**65%**), Contracted Services (**4%**), Grants and Subsidies paid (**8%**) and General Expenses (**22%.**) and Remuneration of councilors, Debt impairment ,Finance Charges *and* Bulk Purchases shared (**1%**) .

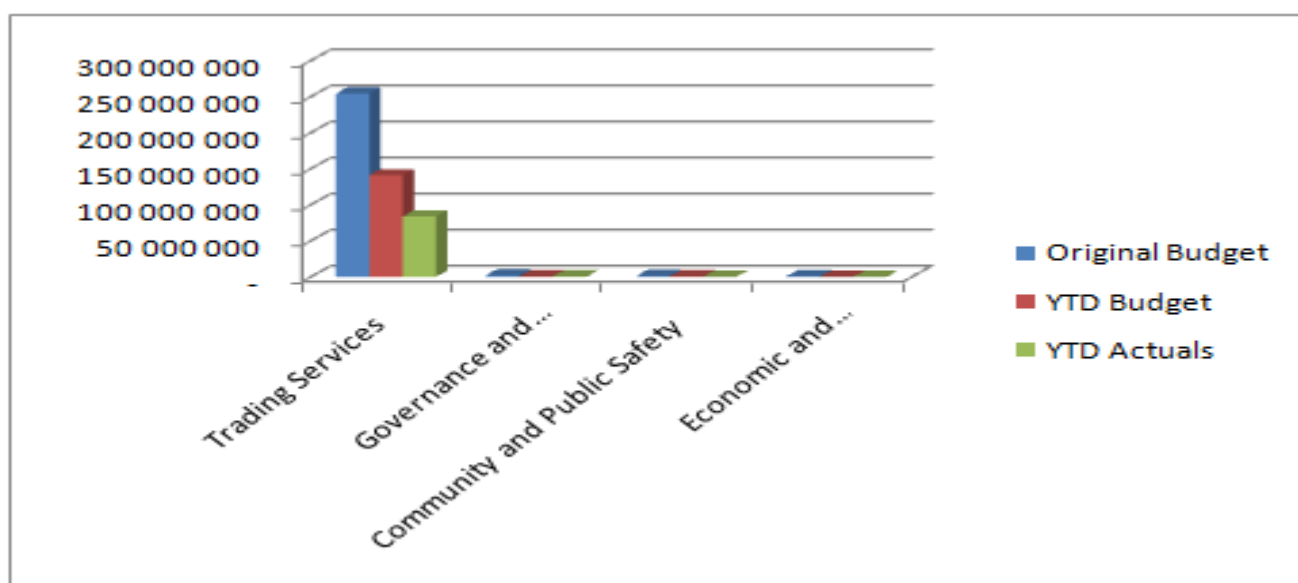
It must be noted that the total actual expenditure of the municipality is lower than the year to date budget anticipated for the period under review, and this has resulted to a YTD Variance of **25%**, due to the following cost driver which had no expenditure for the period under review; Depreciation which will be provided for annually as part of year-end procedures. It must also be noted that the bonuses that were supposed to be paid in November, were actually paid in December.

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

Capital by Function	Original Budget	YTD Budget	YTD Actuals	December Actuals
Trading Services	254 155 000	140 788 164	83 761 295	23 592 711
Governance and Administration	2 236 000	506 000	665 356	6 361
Community and Public Safety	1 145 000	600 000	-	-
Economic and Environmental Services	1 010 000	10 000	-	-
	258 546 000	141 904 164	84 426 651	23 599 072



In the Sixth month of the 2017/18 financial year the municipality incurred a capital expenditure amounting to R24 million. This represents the actual money spent on the provision of service delivery relating to water and sanitation. As it is indicated in **Table 4** above is the weighting of the YTD Actual on expenditure by municipal vote as a percentage of YTD budget expenditure as at 31 December 2017.

It is noted that only the Trading services (Municipal Infrastructure Grant) which is the main contributor have expenditure for the month and Governance and Administration, all other services have no expenditure, and this has resulted to a YTD Variance of **41%**.

2.6 FINANCIAL POSITION

The detail of this section can be found in Section 2 of this report Table C6 (Financial Position) below:

The financial position indicates the position of the Joe Gqabi District Municipality, after considering the municipality's assets, liabilities and the equity as at 31 December 2017

The current accumulated surplus of the municipality as at 31 December 2017 amount to R 1, 6 billion.

2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 86 million comprises of cash floats in the form of petty cash, cashier floats and the 'cashbook balance' of the primary bank account.
- ❖ **Call Investment Deposits** - Call investment deposits consist of investments made with various financial institutions when there is surplus cash available in the main bank account. These monies are then transferred to the general bank account as when needed. The investment policy is used to determine what bank to invest money into. A monthly investment register is submitted to management.
- ❖ **Inventory** - The value of inventory as at 31 December 2017 amount to R 2, 6 million. The current ratio for the first month is 0, 92: 1, this means that the municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.

2.6.2 NON-CURRENT ASSETS

The non-current assets as at 31 December 2017 amount to R 1, 75 billion, which represents 102% of the year to date budget (R 1, 71 billion).

2.6.3 CURRENT LIABILITIES

- ❖ **Trade And Other Payables** - The detail of this section can be found in Section 6 of this report Table C6 (Statement of Financial Position and SC4 (Aged Creditors). The trade and other payables as at 31 December 2017 amount to R 381 million, which include creditors, provisions, and unspent conditional grants. The total actual amount relating to creditors as at 31 December 2017 amounts to R 25 million. It must be noted that the age analysis is based on invoice date not invoice received. The municipality is therefore in compliance with the MFMA requirements.

2.7 CASH FLOW

The detail of this section can be found in Section 4 of this report Table C7 (Cash Flow). The cash flow statement for the month indicates that the municipality's operations during the month resulted in a positive cash of R 17 million at the end of the month.

2.7.1 Remedial or corrective steps

The remedial or corrective steps are listed in order of importance below:

- ❖ **Bank reconciliation** - The daily automated bank reconciliation is functioning; we however faced challenges with it which resulted in us reverting back to the manual bank reconciliation. The information is derived from the system and the necessary journals are identified early and processed as and when they occur.

- ❖ **Monthly Procedures** - To get the in-year figures more accurate. the monthly actions with regard to the following have been instituted:
 - Contributions of medical aid for pensioners;
 - Creditors and Debtors reconciliations
 - VAT reconciliation;
 - Depreciation;
 - Short term portion of long-term liabilities; and
 - Recognition of interest earned both for call deposits and non-current investments
 - Identifying incorrect allocations and wrong vote classifications

- ❖ **Recognition of Trade payables** - A monthly integrity report is run on a monthly basis which generates exceptions with regards to the creditor's module. This matter has been reported to the relevant manager and is being addressed.

2.8 OTHER INFORMATION

Additional clarity on the contents of this report or answers to any questions posed will be given at the Finance Committee by the Acting Chief Financial Officer.

2.9 CONCLUSION

JGDM had many challenges during the 2016/17 financial year due to the effects of taking over the water and sanitation services from the local municipalities in 2015/16. The effects of such challenges can still be felt in this current financial year.

The district municipality has declared a state of drought disaster, in the region. A number of dams within the district reported to have below 40% capacity and this resulted in level 2 and 3 water restrictions, these restrictions amongst others, prohibits users of portable water to water their gardens and wash their cars with a hose pipe. There are still challenges with the Billing and the municipality is making efforts in implementing a credit control policy.

SECTION 3 – RESOLUTIONS

Recommended resolution to Council relating to the December 2017 in-year report are:

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for December 2017 as set out in the schedules contained in Section 4:
- a. Table C1 ó Monthly Budget Statement Summary;
 - b. Table C2 ó Monthly Budget Statement ó Financial Performance (Standard classification);
 - c. Table C3 ó Monthly Budget Statement ó Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
 - d. Table C4 ó Monthly Budget Statement ó Financial Performance (Revenue by Source and Expenditure by Type)
 - e. Table C5 ó Monthly Budget Statement ó Capital Expenditure;
 - f. Table C6 ó Monthly Budget statement ó Financial Position; and
 - g. Table C7 ó Monthly Budget statement ó Cash Flows.
- (b) That the Council take note that the report was submitted to the Executive Mayor on 15 January 2017.
- (c) Any other resolutions required by the Council.

SECTION 4. MONTHLY BUDGET STATEMENT TABLES

The in-year budget statement tables must consist of the tables in the First Attachment to this Schedule, namely ó

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

4.1 The progress in implementation of budget in terms of SDBIP can be seen from the tables below.

DC14 Joe Gqabi - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	91 671	135 396	135 396	8 810	58 447	67 698	(9 251)	-14%	135 396
Investment revenue	3 309	4 040	4 040	-	1 788	1 856	(68)	-4%	4 040
Transfers and subsidies	314 817	355 444	355 444	75 219	182 243	226 934	(44 691)	-20%	355 444
Other own revenue	41 706	14 467	14 467	2 036	9 955	7 192	2 762	38%	14 467
Total Revenue (excluding capital transfers and contributions)	451 503	509 348	509 348	86 066	252 433	303 681	(51 248)	-17%	509 348
Employee costs	186 859	186 951	186 951	26 336	102 750	100 666	2 084	2%	186 951
Remuneration of Councillors	5 202	7 242	7 242	456	2 730	4 225	(1 495)	-35%	7 242
Depreciation & asset impairment	48 516	46 921	46 921	-	-	23 460	(23 460)	-100%	46 921
Finance charges	5 916	2 294	2 294	-	1 046	1 147	(101)	-9%	2 294
Materials and bulk purchases	4 164	9 000	9 000	66	1 652	4 500	(2 848)	-63%	9 000
Transfers and subsidies	7 370	16 505	16 505	3 410	18 726	11 339	7 387	65%	16 505
Other expenditure	221 668	249 358	249 358	10 125	81 402	131 558	(50 155)	-38%	249 358
Total Expenditure	479 695	518 272	518 272	40 393	208 305	276 895	(68 590)	-25%	518 272
Surplus/(Deficit)	(28 191)	(8 924)	(8 924)	45 672	44 129	26 786	17 343	65%	(8 924)
Transfers and subsidies - capital (monetary alloc	248 297	254 155	254 155	23 599	84 427	179 651	(95 225)	-53%	254 155
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	220 106	245 231	245 231	69 271	128 555	206 437	(77 882)	-38%	245 231
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	220 106	245 231	245 231	69 271	128 555	206 437	(77 882)	-38%	245 231
Capital expenditure & funds sources									
Capital expenditure	-	258 546	258 546	22 715	84 427	141 904	(57 478)	-41%	258 546
Capital transfers recognised	-	254 155	254 155	23 599	84 427	140 788	(56 362)	-40%	254 155
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 391	4 391	-	-	1 116	(1 116)	-100%	4 391
Total sources of capital funds	-	258 546	258 546	23 599	84 427	141 904	(57 478)	-41%	258 546
Financial position									
Total current assets	176 404	123 347	123 347	-	367 499	-	-	-	123 347
Total non current assets	1 677 781	1 710 971	1 710 971	-	1 752 019	-	-	-	1 710 971
Total current liabilities	142 256	97 876	97 876	-	400 298	-	-	-	97 876
Total non current liabilities	41 373	50 799	50 799	-	48 682	-	-	-	50 799
Community wealth/Equity	1 670 555	1 685 643	1 685 643	-	1 670 535	-	-	-	1 685 643
Cash flows									
Net cash from (used) operating	224 755	263 054	263 054	63 867	100 293	198 932	98 639	50%	263 054
Net cash from (used) investing	(227 355)	(258 546)	(258 546)	(23 579)	(84 334)	(141 904)	(57 570)	41%	(258 546)
Net cash from (used) financing	(3 310)	(4 026)	(4 026)	-	(545)	(1 678)	(1 133)	68%	(4 026)
Cash/cash equivalents at the month/year end	(5 909)	2 666	2 666	-	17 600	57 536	39 936	69%	2 666
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	12 255	11 355	10 764	10 685	9 146	10 643	52 197	161 102	278 146
Creditors Age Analysis									
Total Creditors	25 015	-	-	-	-	-	-	-	25 015

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) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	260 873	260 873	77 256	256 287	256 287	-		260 873
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	260 873	260 873	77 256	256 287	256 287	-		260 873
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	63 079	63 079	-	10 756	31 540	(20 784)	-66%	63 079
Planning and development		-	10 307	10 307	-	10 756	5 154	5 602	109%	10 307
Road transport		-	40 940	40 940	-	-	20 470	(20 470)	-100%	40 940
Environmental protection		-	11 832	11 832	-	-	5 916	(5 916)	-100%	11 832
<i>Trading services</i>		-	439 551	439 551	8 810	69 817	195 505	(125 688)	-64%	439 551
Energy sources		-	-	-	-	-	-	-		-
Water management		-	315 113	315 113	5 783	51 055	147 556	(96 501)	-65%	315 113
Waste water management		-	124 438	124 438	3 027	18 762	47 949	(29 187)	-61%	124 438
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	763 503	763 503	86 066	336 860	483 332	(146 472)	-30%	763 503
Expenditure - Functional										
<i>Governance and administration</i>		-	160 115	160 115	10 685	60 289	80 816	(20 527)	-25%	160 115
Executive and council		-	26 061	26 061	4 815	22 659	13 030	9 629	74%	26 061
Finance and administration		-	134 054	134 054	5 870	37 630	67 786	(30 156)	-44%	134 054
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	32 750	32 750	3 120	11 663	16 375	(4 713)	-29%	32 750
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	20 703	20 703	1 497	6 904	10 351	(3 447)	-33%	20 703
Housing		-	-	-	-	-	-	-		-
Health		-	12 048	12 048	1 623	4 758	6 024	(1 266)	-21%	12 048
<i>Economic and environmental services</i>		-	118 683	118 683	4 487	43 759	69 341	(25 582)	-37%	118 683
Planning and development		-	66 903	66 903	318	10 149	33 451	(23 303)	-70%	66 903
Road transport		-	40 180	40 180	4 029	29 375	30 090	(715)	-2%	40 180
Environmental protection		-	11 600	11 600	140	4 235	5 800	(1 565)	-27%	11 600
<i>Trading services</i>		-	206 724	206 724	22 102	92 594	110 362	(17 768)	-16%	206 724
Energy sources		-	-	-	-	-	-	-		-
Water management		-	104 580	104 580	15 218	56 491	59 290	(2 800)	-5%	104 580
Waste water management		-	102 143	102 143	6 884	36 104	51 072	(14 968)	-29%	102 143
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		536 789	-	-	-	-	-	-		-
Total Expenditure - Functional	3	536 789	518 272	518 272	40 393	208 305	276 895	(68 590)	-25%	518 272
Surplus/ (Deficit) for the year		(536 789)	245 231	245 231	45 672	128 555	206 437	(77 882)	-38%	245 231

**4.3. Table C3 Monthly Budget Statement-Financial Statement
(Revenue and Expenditure by Municipal Vote)**

The operating expenditure budget is approved by Council on a municipal vote level and the municipal votes reflect the organizational structure of the municipality which is made up of the following structures: Government and Administration, Community and Public Safety, Economic and Environmental services, and Trading services.

DC14 Joe Gqabi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Management Services		-	-	-	-	-	-	-	-	-
Financial Services		-	260 873	260 873	77 256	256 287	256 287	-	-	260 873
Corporate Services		-	-	-	-	-	-	-	-	-
Technical Services		-	439 551	439 551	8 810	69 817	195 505	(125 688)	-64,3%	439 551
Community Services		-	-	-	-	10 756	31 540	(20 784)	-65,9%	-
Institutional Support and Advancement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	700 424	700 424	86 066	336 860	483 332	(146 472)	-30,3%	700 424
Expenditure by Vote	1									
Management Services		-	26 061	26 061	4 815	22 659	13 030	9 629	73,9%	26 061
Financial Services		-	130 667	130 667	2 483	35 858	65 333	(29 476)	-45,1%	130 667
Corporate Services		-	3 387	3 387	3 387	1 772	2 452	(680)	-27,7%	3 387
Technical Services		-	325 407	325 407	26 589	136 353	179 703	(43 350)	-24,1%	325 407
Community Services		-	32 750	32 750	3 120	11 663	16 375	(4 713)	-28,8%	32 750
Institutional Support and Advancement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	518 272	518 272	40 393	208 305	276 895	(68 590)	-24,8%	518 272
Surplus/ (Deficit) for the year	2	-	182 152	182 152	45 672	128 555	206 437	(77 882)	-37,7%	182 152

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) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		67 832	106 558	106 558	5 783	40 184	53 279	(13 095)	-25%	106 558
Service charges - sanitation revenue		23 839	28 838	28 838	3 027	18 264	14 419	3 845	27%	28 838
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment			9	9	1	5	5	0	4%	9
Interest earned - external investments		3 309	4 040	4 040	-	1 788	1 856	(68)	-4%	4 040
Interest earned - outstanding debtors		24 092	13 078	13 078	2 021	9 689	6 538	3 152	48%	13 078
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services		-	992	992	-	156	495	(339)	-68%	992
Transfers and subsidies		314 817	355 444	355 444	75 219	182 243	226 934	(44 691)	-20%	355 444
Other revenue		17 614	388	388	14	105	155	(51)	-33%	388
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		451 503	509 348	509 348	86 066	252 433	303 681	(51 248)	-17%	509 348
Expenditure By Type										
Employee related costs		186 859	186 951	186 951	26 336	102 750	100 666	2 084	2%	186 951
Remuneration of councillors		5 202	7 242	7 242	456	2 730	4 225	(1 495)	-35%	7 242
Debt impairment		37 676	20 875	20 875	(28)	1 054	10 433	(9 379)	-90%	20 875
Depreciation & asset impairment		48 516	46 921	46 921	-	-	23 460	(23 460)	-100%	46 921
Finance charges		5 916	2 294	2 294	-	1 046	1 147	(101)	-9%	2 294
Bulk purchases		4 164	9 000	9 000	66	1 652	4 500	(2 848)	-63%	9 000
Other materials								-		
Contracted services		14 442	111 507	111 507	1 432	6 523	62 439	(55 916)	-90%	111 507
Transfers and subsidies		7 370	16 505	16 505	3 410	18 726	11 339	7 387	65%	16 505
Other expenditure		168 974	116 976	116 976	8 721	73 825	58 685	15 140	26%	116 976
Loss on disposal of PPE		576	-	-	-	-	-	-		-
Total Expenditure		479 695	518 272	518 272	40 393	208 305	276 895	(68 590)	-25%	518 272
Surplus/(Deficit)		(28 191)	(8 924)	(8 924)	45 672	44 129	26 786	17 343	0	(8 924)
Transfers and subsidies - capital (municipality and/or others) (National / Provincial and District)		248 297	254 155	254 155	23 599	84 427	179 651	(95 225)	(0)	254 155
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		220 106	245 231	245 231	69 271	128 555	206 437			245 231
Taxation								-		
Surplus/(Deficit) after taxation		220 106	245 231	245 231	69 271	128 555	206 437			245 231
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		220 106	245 231	245 231	69 271	128 555	206 437			245 231
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		220 106	245 231	245 231	69 271	128 555	206 437			245 231

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

DC14 Joe Gqabi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December)

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Management Services		-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-
Technical Services		-	254 155	254 155	22 709	83 761	140 788	(57 027)	-41%	254 155
Community Services		-	-	-	-	-	-	-	-	-
Institutional Support and Advancement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	254 155	254 155	22 709	83 761	140 788	(57 027)	-41%	254 155
Single Year expenditure appropriation	2									
Management Services		-	191	191	-	-	141	(141)	-100%	191
Financial Services		-	25	25	-	-	25	(25)	-100%	25
Corporate Services		-	690	690	-	24	300	(276)	-92%	690
Technical Services		-	1 000	1 000	-	-	-	-	-	1 000
Community Services		-	1 145	1 145	-	-	600	(600)	-100%	1 145
Institutional Support and Advancement		-	1 340	1 340	6	641	50	591	1182%	1 340
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	4 391	4 391	6	665	1 116	(451)	-40%	4 391
Total Capital Expenditure		-	258 546	258 546	22 715	84 427	141 904	(57 478)	-41%	258 546
Capital Expenditure - Functional Classification										
Governance and administration		-	2 236	2 236	6	665	506	159	31%	2 236
Executive and council		-	50	50	-	-	-	-	-	50
Finance and administration		-	2 055	2 055	6	665	375	290	77%	2 055
Internal audit		-	131	131	-	-	131	(131)	-100%	131
Community and public safety		-	1 145	1 145	-	-	600	(600)	-100%	1 145
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 145	1 145	-	-	600	(600)	-100%	1 145
Economic and environmental services		-	1 010	1 010	-	-	10	(10)	-100%	1 010
Planning and development		-	1 010	1 010	-	-	10	(10)	-100%	1 010
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	23 593	83 761	140 788	(57 027)	-41%	254 155
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	208 555	208 555	22 608	73 699	112 635	(38 936)	-35%	208 555
Waste water management		-	45 600	45 600	985	10 062	28 153	(18 091)	-64%	45 600
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	258 546	258 546	23 599	84 427	141 904	(57 478)	-41%	258 546
Funded by:										
National Government		-	174 155	174 155	22 455	74 783	96 937	(22 154)	-23%	174 155
Provincial Government		-	80 000	80 000	1 144	9 644	43 851	(34 207)	-78%	80 000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	254 155	254 155	23 599	84 427	140 788	(56 362)	-40%	254 155
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	4 391	4 391	-	-	1 116	(1 116)	-100%	4 391
Total Capital Funding		-	258 546	258 546	23 599	84 427	141 904	(57 478)	-41%	258 546

4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 185	2 273	2 273	86 661	2 273
Call investment deposits			630	630		630
Consumer debtors		116 992	85 991	85 991	278 146	85 991
Other debtors		54 326	31 275	31 275	-	31 275
Current portion of long-term receivables						
Inventory		2 900	3 178	3 178	2 691	3 178
Total current assets		176 404	123 347	123 347	367 499	123 347
Non current assets						
Long-term receivables						
Investments		3 478	3 305	3 305	3 478	3 305
Investment property		2 277	2 534	2 534	2 277	2 534
Investments in Associate						
Property, plant and equipment		1 671 125	1 704 252	1 704 252	1 745 364	1 704 252
Agricultural						
Biological assets						
Intangible assets		901	880	880	901	880
Other non-current assets						
Total non current assets		1 677 781	1 710 971	1 710 971	1 752 019	1 710 971
TOTAL ASSETS		1 854 184	1 834 318	1 834 318	2 119 518	1 834 318
LIABILITIES						
Current liabilities						
Bank overdraft		5 673	-	-	-	-
Borrowing		5 947	2 684	2 684	-	2 684
Consumer deposits		935	890	890	958	890
Trade and other payables		104 765	71 392	71 392	381 185	71 392
Provisions		24 937	22 909	22 909	18 155	22 909
Total current liabilities		142 256	97 876	97 876	400 298	97 876
Non current liabilities						
Borrowing		6 667	11 552	11 552	12 286	11 552
Provisions		34 706	39 246	39 246	36 397	39 246
Total non current liabilities		41 373	50 799	50 799	48 682	50 799
TOTAL LIABILITIES		183 629	148 674	148 674	448 980	148 674
NET ASSETS	2	1 670 555	1 685 643	1 685 643	1 670 538	1 685 643
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 670 555	1 685 643	1 685 643	1 670 535	1 685 643
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 670 555	1 685 643	1 685 643	1 670 535	1 685 643

4.7 Table C7: Monthly Budget Statement - Cash Flow

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates							-			
Service charges		25 906	101 604	101 604	8 810	58 447	67 698	(9 251)	-14%	101 604
Other revenue			1 389	1 389	14	105	155	(51)	-33%	1 389
Government - operating		262 319	355 444	355 444	75 219	182 243	226 934	(44 691)	-20%	355 444
Government - capital		314 817	254 155	254 155	23 599	84 427	179 651	(95 225)	-53%	254 155
Interest		3 309	4 040	4 040	-	1 046	1 147	(101)	-9%	4 040
Dividends							-			
Payments										
Suppliers and employees		(368 310)	(437 074)	(437 074)	(40 365)	(206 205)	(265 315)	(59 110)	22%	(437 074)
Finance charges		(5 916)			-	(1 044)	-	1 044	#DIV/0!	-
Transfers and Grants		(7 370)	(16 505)	(16 505)	(3 410)	(18 726)	(11 339)	7 387	-65%	(16 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		224 755	263 054	263 054	63 867	100 293	198 932	98 639	50%	263 054
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE							-			
Decrease (Increase) in non-current debtors			-	-	20	93	-	93	#DIV/0!	-
Decrease (increase) other non-current receivables							-			
Decrease (increase) in non-current investments							-			
Payments										
Capital assets		(227 355)	(258 546)	(258 546)	(23 599)	(84 427)	(141 904)	(57 478)	41%	(258 546)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(227 355)	(258 546)	(258 546)	(23 579)	(84 334)	(141 904)	(57 570)	41%	(258 546)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-			
Borrowing long term/refinancing							-			
Increase (decrease) in consumer deposits		44					-			
Payments										
Repayment of borrowing		(3 354)	(4 026)	(4 026)	-	(545)	(1 678)	(1 133)	68%	(4 026)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 310)	(4 026)	(4 026)	-	(545)	(1 678)	(1 133)	68%	(4 026)
NET INCREASE/ (DECREASE) IN CASH HELD		(5 909)	482	482	40 288	15 415	55 351			482
Cash/cash equivalents at beginning:			2 185	2 185		2 185	2 185			2 185
Cash/cash equivalents at month/year end:		(5 909)	2 666	2 666		17 600	57 536			2 666

PART 2 – IN-YEAR REPORT

SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	9,5%	9,5%	0,5%	1,8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7,4%	5,1%	5,1%	23,6%	5,1%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	124,0%	126,0%	126,0%	91,8%	126,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,5%	3,0%	3,0%	21,6%	3,0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		37,9%	23,0%	23,0%	110,2%	23,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41,4%	36,7%	36,7%	40,7%	36,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,1%	9,7%	9,7%	0,4%	1,9%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

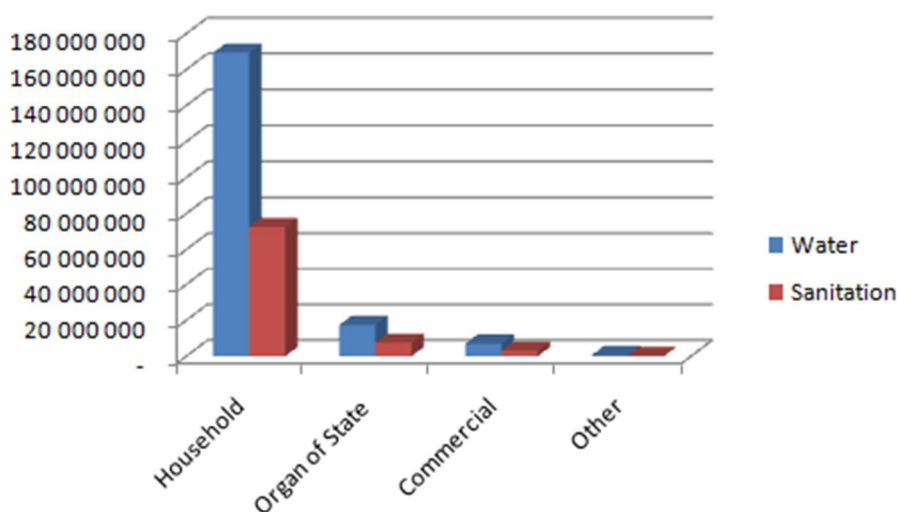
Section 6–Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 598	8 007	7 581	7 498	6 467	7 602	36 644	110 380	192 776	168 590		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	3 657	3 348	3 183	3 179	2 680	3 041	15 552	50 722	85 362	75 174		
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	-	-	-	9	-	-	-	(0)	8	8		
Total By Income Source	2000	12 255	11 355	10 764	10 685	9 146	10 643	52 197	161 102	278 146	243 773	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	944	1 063	781	985	668	644	7 973	11 946	25 004	22 215		
Commercial	2300	676	606	582	429	307	399	1 979	5 227	10 205	8 341		
Households	2400	10 604	9 663	9 383	9 243	8 150	9 581	42 146	143 281	242 051	212 401		
Other	2500	30	24	18	28	21	20	98	648	687	815		
Total By Customer Group	2600	12 255	11 355	10 764	10 685	9 146	10 643	52 197	161 102	278 146	243 773	-	-

	Total	Household	Organ of State	Commercial	Other
Water	186 938 162	169 435 694	17 502 468	7 143 177	621 206
Sanitation	80 116 355	72 615 298	7 501 058	3 061 362	266 231
Total	267 054 517	242 050 992	25 003 525	10 204 539	887 437

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 the leading sector owing the municipality for the services of Water and Sanitation, followed by the Organs of state, Commercial and Other.



Section 7–Creditors' analysis

7.1 Supporting Table SC4

The table below is the reflection of the creditors' age analysis as at 31 December 2017 with total creditors amounting to R 25 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2017/18								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	933								933
Bulk Water	0200	-								-
PAYE deductions	0300	-								-
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	24 066								24 066
Auditor General	0800	-								-
Other	0900	17								17
Total By Customer Type	1000	25 015	-	-	-	-	-	-	-	25 015

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 - M06 December

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

Section 9 – Allocation and grant receipts and expenditure to date

9.1 Grants Receipts

DC14 Joe Gqabi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	246 454	246 454	73 092	177 077	185 342	(8 265)	-4,5%	246 454
Local Government Equitable Share			239 160	239 160	73 092	172 742	179 370	(6 628)	-3,7%	239 160
Finance Management			1 250	1 250	-	1 250	1 250			1 250
EPWP Incentive			2 227	2 227	-	1 559	1 559			2 227
Rural Roads Asset Management Systems Grant			2 180	2 180	-	1 526	1 526			2 180
Municipal Systems Improvement	3		1 637	1 637	-	-	1 637	(1 637)	-100,0%	1 637
Rural Households Infrastructure Grant										
Other transfers and grants [insert description]										
Provincial Government:		-	52 557	52 557	-	6 023	18 048	(12 026)	-66,6%	53 515
Department of Roads and Public Works			38 000	38 000	-	5 894	5 894			38 000
Department of Environmental Affairs			11 600	11 600	-	-	11 600	(11 600)	-100,0%	2 000
LG SETA	4		2 000	2 000	-	128	235	(107)	-45,4%	957
DTI			957	957	-	-	319	(319)	-100,0%	957
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
Total Operating Transfers and Grants	5	-	301 011	301 011	73 092	183 100	205 390	(22 291)	-10,9%	301 969
Capital Transfers and Grants										
National Government:		-	230 225	230 225	-	169 263	169 263	-		230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	-	113 663	113 663			159 725
Regional Bulk Infrastructure			6 000	6 000	-	4 000	4 000			6 000
Water Services Infrastructure Grant			64 500	64 500	-	51 600	51 600			64 500
Housing Settlement										
Other capital transfers [insert description]										
Provincial Government:		-	80 000	80 000	4 533	35 459	35 459			80 000
Emergency Drought Relief			80 000	80 000	4 533	35 459	35 459			80 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	310 225	310 225	4 533	204 722	204 722			310 225
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	611 236	611 236	77 625	387 821	410 112	(22 291)	-5,4%	612 194

9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	246 454	246 454	807	3 555	176 389	(172 834)	-98,0%	246 454
Local Government Equitable Share			239 160	239 160	-	-	172 742	(172 742)	-100,0%	239 160
Finance Management			1 250	1 250	86	610	625	(15)	-2,3%	1 250
EPWP Incentive			2 227	2 227	721	2 041	1 114	928	83,3%	2 227
Rural Roads Asset Management Systems			-	-	-	-	-	-	-	-
Grant			2 180	2 180	-	-	1 090	(1 090)	-100,0%	2 180
Municipal Systems Improvement			1 637	1 637	-	903	819	85	10,4%	1 637
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	52 557	52 557	1 947	12 323	26 279	(13 956)	-53,1%	52 557
Department of Roads and Public Works			38 000	38 000	1 947	12 222	19 000	(6 778)	-35,7%	38 000
Department of Environmental Affairs			11 600	11 600	-	-	5 800	(5 800)	-100,0%	11 600
LG SETA			2 000	2 000	-	101	1 000	(899)	-89,9%	2 000
DTI			957	957	-	-	479	(479)	-100,0%	957
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	2 000	2 000	-	-	1 000	(1 000)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	1 000	(1 000)	-100,0%	2 000
Total operating expenditure of Transfers and Grants:		-	301 011	301 011	2 754	15 878	203 668	(187 790)	-92,2%	301 011
Capital expenditure of Transfers and Grants										
National Government:		-	230 225	230 225	22 925	100 849	115 113	(14 264)	-12,4%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	10 758	65 132	79 863	(14 730)	-18,4%	159 725
Regional Bulk Infrastructure			6 000	6 000	470	4 629	3 000	1 629	54,3%	6 000
Water Services Infrastructure Grant			64 500	64 500	11 697	28 241	32 250	(4 009)	-12,4%	64 500
Housing Settlement			-	-	-	2 846	-	2 846	#DIV/0!	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	80 000	80 000	1 144	9 857	40 000	(30 143)	-75,4%	80 000
Emergency Drought Relief			80 000	80 000	1 144	9 857	40 000	(30 143)	-75,4%	80 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	310 225	310 225	24 069	110 705	155 113	(44 407)	-28,6%	310 225
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	611 236	611 236	26 823	126 583	358 780	(232 197)	-64,7%	611 236

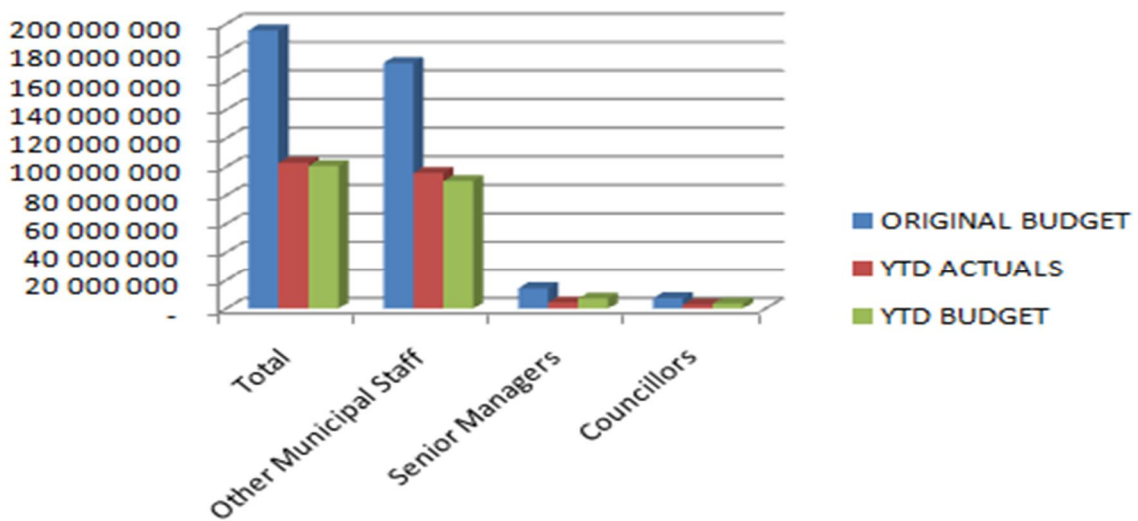
Section 10 – Expenditure on councillor and board members allowances and employee benefits

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

DC14 Joe Gqabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 777	4 777	395	2 184	2 388	(205)	-9%	4 777
Pension and UIF Contributions			719	719	49	275	359	(84)	-23%	719
Medical Aid Contributions			1 304	1 304	11	66	652	(586)	-90%	1 304
Motor Vehicle Allowance			222	222	-	87	111	(24)	-21%	222
Cellphone Allowance			221	221	-	100	111	(11)	-10%	221
Housing Allowances					-	18	-	18	#DIV/0!	
Other benefits and allowances								-		
Sub Total - Councillors			7 242	7 242	456	2 730	3 621	(892)	-25%	7 242
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			9 435	9 435	1 000	3 061	4 718	(1 656)	-35%	9 435
Pension and UIF Contributions			622	622	82	377	311	66	21%	622
Medical Aid Contributions			245	245	24	155	123	33	27%	245
Overtime			-	-	-	-	-	-		-
Performance Bonus			1 958	1 958	-	-	979	(979)	-100%	1 958
Motor Vehicle Allowance			942	942	89	389	471	(83)	-18%	942
Cellphone Allowance			335	335	16	58	168	(109)	-65%	335
Housing Allowances			-	-	-	10	-	10	#DIV/0!	-
Other benefits and allowances			125	125	40	280	62	218	350%	125
Payments in lieu of leave			548	548	-	-	274	(274)	-100%	548
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality			14 211	14 211	1 252	4 331	7 106	(2 775)	-39%	14 211
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 799	114 799	19 488	67 388	57 399	9 988	17%	114 799
Pension and UIF Contributions			13 151	13 151	1 541	7 561	7 575	(14)	0%	13 151
Medical Aid Contributions			7 099	7 099	512	3 606	3 550	56	2%	7 099
Overtime			8 554	8 554	1 497	5 423	4 277	1 146	27%	8 554
Performance Bonus			10 126	10 126	-	-	5 063	(5 063)	-100%	10 126
Motor Vehicle Allowance			2 776	2 776	450	1 388	1 388	0	0%	2 776
Cellphone Allowance			1 310	1 310	110	537	655	(118)	-18%	1 310
Housing Allowances			1 131	1 131	109	533	566	(33)	-6%	1 131
Other benefits and allowances			13 794	13 794	1 377	9 233	9 466	(233)	-2%	13 794
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Municipal Staff			172 740	172 740	25 085	95 668	89 939	5 729	6%	172 740
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			194 194	194 194	26 792	102 728	100 666	2 062	2%	194 194

	Total	Other Municipal Staff	Senior Managers	Councillors
ORIGINAL BUDGET	195 644 930	172 740 139	14 211 117	7 242 394
YTD ACTUALS	102 728 479	95 668 255	4 330 576	2 729 647
YTD BUDGET	100 666 061	89 939 305	7 105 559	3 621 197



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 - M06 December

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		29 738	29 738	8 483	8 483	29 738	21 255	71,5%	3%
August		22 107	22 107	12 593	21 077	51 845	30 768	59,3%	8%
September		22 562	22 562	13 679	34 756	74 407	39 652	53,3%	13%
October		24 029	24 029	12 098	46 854	98 436	51 583	52,4%	18%
November		22 115	22 115	11 546	58 400	120 551	62 151	51,6%	23%
December		21 353	21 353	23 599	81 999	141 904	59 905	42,2%	32%
January		23 748	23 748			165 652	-		
February		20 393	20 393			186 045	-		
March		18 603	18 603			204 648	-		
April		18 070	18 070			222 718	-		
May		17 920	17 920			240 638	-		
June		17 908	17 908			258 546	-		
Total Capital expenditure	-	258 546	258 546	81 999					

The Municipality has spent 32 percent of the capital budget as at 31 December 2017.

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

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		224 003	254 155	254 155	23 593	83 761	140 788	57 027	40,5%	254 155
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		157 386	208 555	208 555	22 608	73 699	112 635	38 936	34,6%	208 555
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		157 386	208 555	208 555	22 608	73 699	112 635	38 936	34,6%	208 555
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		66 618	45 600	45 600	985	10 062	28 153	18 091	64,3%	45 600
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		66 618	45 600	45 600	985	10 062	28 153	18 091	64,3%	45 600
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1 946	1 145	1 145	-	-	600	600	100,0%	1 145
Community Facilities		1 946	1 145	1 145	-	-	600	600	100,0%	1 145
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		1 946	1 145	1 145	-	-	600	600	100,0%	1 145
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Other assets		105	1 010	1 010	-	-	10	10	100,0%	-
Operational Buildings		105	1 010	1 010	-	-	10	10	100,0%	-
Municipal Offices		105	1 010	1 010	-	-	10	10	100,0%	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Computer Equipment		-	2 236	2 236	6	665	506	(159)	-31,5%	2 236
Computer Equipment			2 236	2 236	6	665	506	(159)	-31,5%	2 236
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets										
Libraries		-	-	-	-	-	-	-		-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	226 055	258 546	258 546	23 599	84 427	141 904	57 478	40,5%	257 536

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

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	152 355	152 355	-	-	76 178	76 178	100,0%	152 355
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	152 355	152 355	-	-	76 178	76 178	100,0%	152 355
Dams and Weirs										
Boreholes										
Reservoirs			152 355	152 355			76 178	76 178	100,0%	152 355
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	46	-	(46)	#DIV/0!	-
Furniture and Office Equipment						46		(46)	#DIV/0!	
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing ass	1	-	152 355	152 355	-	46	76 178	76 132	99,9%	152 355

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	27 228	27 228	322	1 793	13 614	11 821	86,8%	27 228
Roads Infrastructure		-	6 900	6 900	-	-	3 450	3 450	100,0%	6 900
Roads										
Road Structures			6 900	6 900	-	-	3 450	3 450	100,0%	6 900
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Water Supply Infrastructure		-	11 063	11 063	263	1 503	5 532	4 029	72,8%	11 063
Dams and Weirs										
Boreholes										
Reservoirs			11 063	11 063	263	1 503	5 532	4 029	72,8%	11 063
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	9 265	9 265	59	290	4 632	4 342	93,7%	9 265
Pump Station										
Reticulation										
Waste Water Treatment Works			9 265	9 265	59	290	4 632	4 342	93,7%	9 265
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Other assets		-	1 000	1 000	173	227	500	273	54,6%	1 000
Operational Buildings		-	1 000	1 000	173	227	500	273	54,6%	1 000
Municipal Offices			1 000	1 000	173	227	500	273	54,6%	1 000
Pay/Enquiry Points										
Building Plan Offices										
Computer Equipment		-	229	229	-	-	115	115	100,0%	229
Computer Equipment			229	229	-	-	115	115	100,0%	229
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment										
Machinery and Equipment		-	11 328	11 328	-	-	5 664	5 664	100,0%	11 328
Machinery and Equipment			11 328	11 328	-	-	5 664	5 664	100,0%	11 328
Transport Assets		-	11 604	11 604	81	452	5 802	5 350	92,2%	11 604
Transport Assets			11 604	11 604	81	452	5 802	5 350	92,2%	11 604
Libraries		-	-	-	-	-	-	-		-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	-	51 389	51 389	576	2 472	25 694	23 222	90,4%	51 389

SECTION 12 – MATERIAL VARIANCES TO THE SDBIP

12.1 Overview

No comments apart from those already mentioned in the executive summary.

SECTION 13 – OTHER SUPPORTING DOCUMENTATION

13.1 Other information

None

SECTION 14 – MUNICIPAL MANAGER’S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, ZA Williams, the Municipal Manager of Joe Gqabi District Municipality, hereby certifies that:

the monthly budget statement;

quarterly report on the implementation of the budget;

mid-year budget and performance assessment;

For the month ended 31 December 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: _____

Municipal Manager of Joe Gqabi District Municipality (DC14)

Signature: _____

Date: 15.01.2017_____