



**2017/18 FINANCIAL YEAR**

**MONTHLY BUDGET STATEMENT**

**JULY 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.

**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** 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 JULY 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 31 July 2017, the ten working day reporting limit expires on 15 August 2017.

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 August 2017, (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

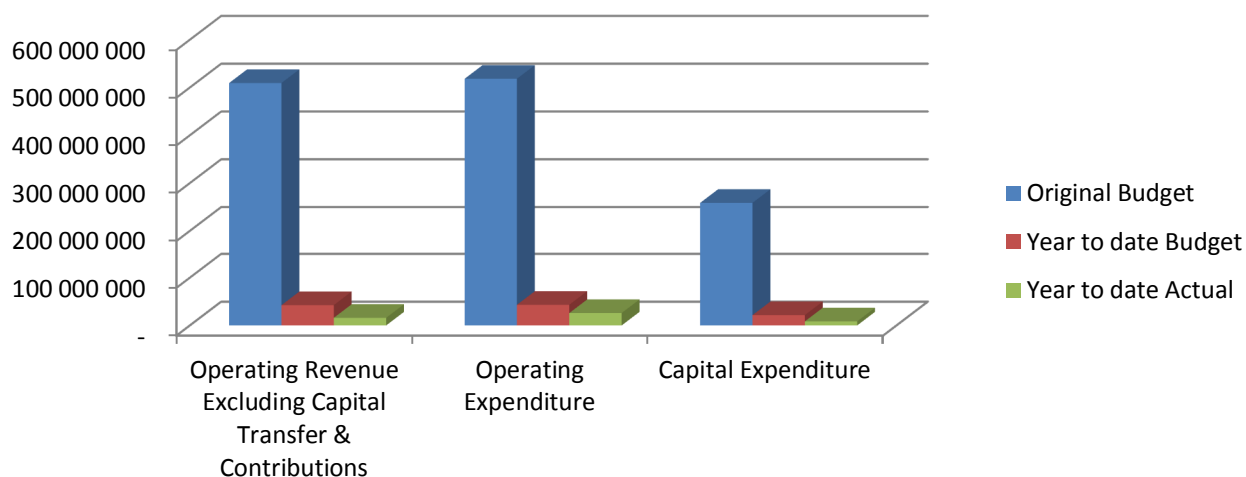
This report has been prepared in accordance with the Municipal Budget and Reporting Regulations, 2008 and in line with Section 87 of the Municipal Finance Management Act, 2003.

### 2.2 CONSOLIDATED PERFORMANCE

**TABLE 1**

**Original Budget Vs Actuals (M01)**

	<b>Operating Revenue Excluding Capital Transfer &amp; Contributions</b>	<b>Operating Expenditure</b>	<b>Capital Expenditure</b>
<b>Original Budget</b>	509 347 982	518 271 972	258 546 000
<b>Year to date Budget</b>	42 445 665	43 189 331	21 545 500
<b>Year to date Actual</b>	15 939 550	25 961 461	8 483 244



The year-to-date operating revenue excluding capital transfer of the municipality for the first month of the 2017/18 financial year is R15, 9 million, which constitutes 38 % of the year to date budget and 3 % of the Approved budget.

The year-to-date operating expenditure of the municipality for the first month of the 2017/18 financial year is R25, 9 million, which constitutes 60 % of the year to date budget and 5 % of the Approved budget.

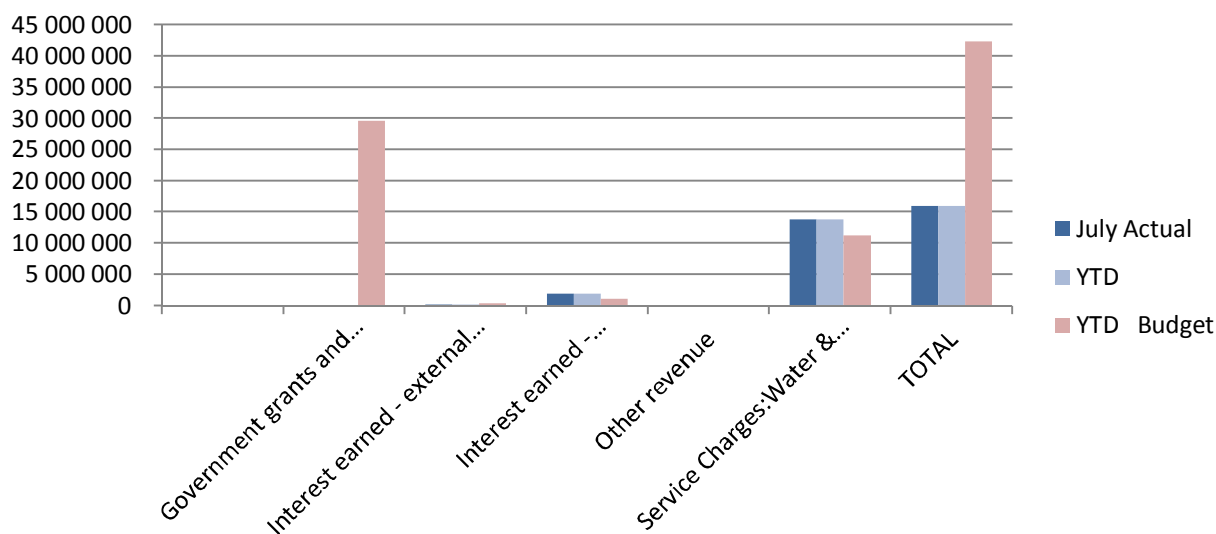
The year-to-date capital expenditure of the municipality for the first month of the 2017/18 financial year is R8, 4 million, which constitutes 39 % of the year to date budget and 3 % of the Approved budget.



## 2.3 OPERATING REVENUE PER CATEGORY

**TABLE 2**

	July Actual	YTD Actual	YTD Budget
<b>Revenue by Source</b>			
Government grants and subsidies	0	0	29 620 367
Interest earned - external investments	198 826	198 826	336 667
Interest earned - outstading debtors	1 874 576	1 874 576	1 089 833
Other revenue	42 800	42 800	32 358
Service Charges:Water & Sanitation	13 823 348	13 823 348	11 283 024
<b>TOTAL</b>	<b>R 15 939 550</b>	<b>R 15 939 550</b>	<b>R 42 362 248</b>



In the first month of the 2017/18 financial year the municipality recorded actual revenue of R15, 9 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 July 2017. The main contributors are Service Charges (**122%**), Interest earned on outstanding debtors (**172%**), Interest earned on external investment (**59%**) and Other Revenue (**132%**).

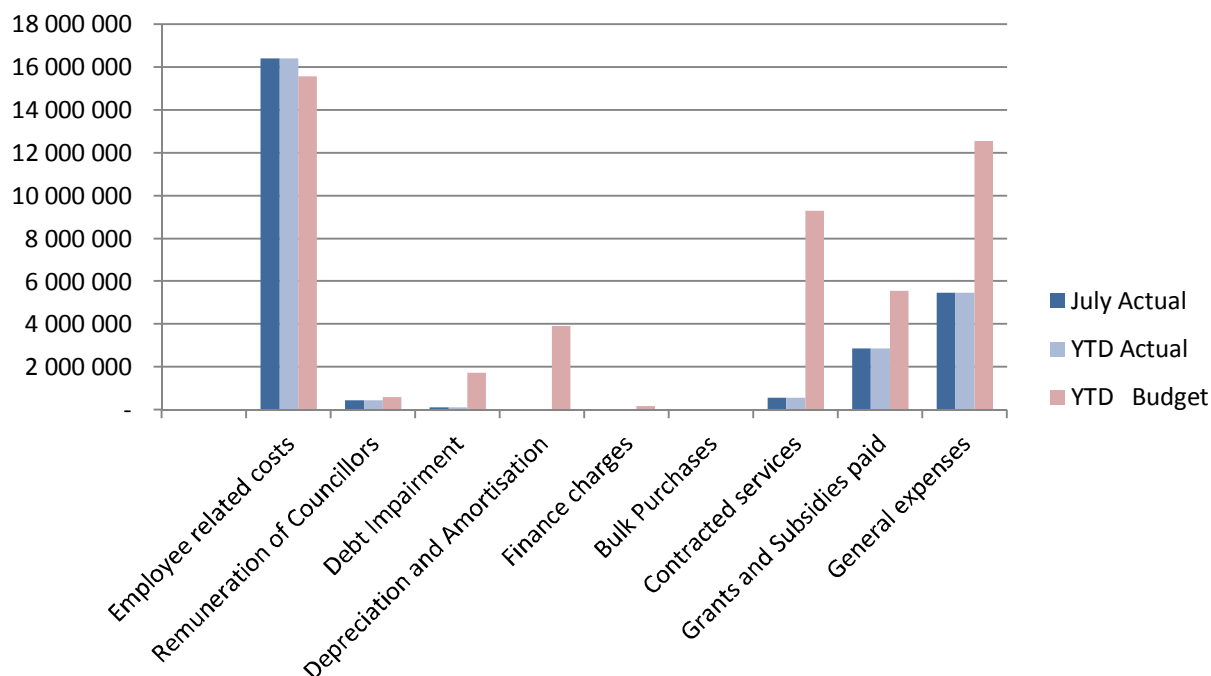
It must be noted that the total YTD actual revenue of the municipality is lower than the YTD revenue anticipated for the period under review, and this has resulted to a YTD Variance of **38%**, due to the Government grants and subsidies contribution that was not received for the month by the time this report was prepared.

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)	July Actual	YTD Actual	YTD Budget
Employee related costs	16 435 069	16 435 069	15 579 271
Remuneration of Councillors	450 992	450 992	603 533
Debt Impairment	132 269	132 269	1 739 595
Depreciation and Amortisation	-	-	3 910 056
Finance charges	-	-	191 157
Bulk Purchases	-	-	-
Contracted services	575 400	575 400	9 292 264
Grants and Subsidies paid	2 888 401	2 888 401	5 580 000
General expenses	5 479 330	5 479 330	12 575 338
<b>TOTAL</b>	<b>25 961 461</b>	<b>25 961 461</b>	<b>49 471 215</b>



### Operating Expenditure by Nature

The figures in this section should represent the accrued amounts; in other words when goods have been ordered, received or invoice issued and completed (reconciled with goods received and prices quoted), only then should it be 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 first month of the 2017/18 financial year the municipality incurred operating expenditure amounting to R 25, 9 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 31 July 2017. The main cost drivers of the municipality are Employee related costs (**105%**), Remuneration of councilors (**75%**), Debt impairment (**8%**), Contracted Services (**6%**), Grants and Subsidies paid (**52%**) and General Expenses (**44%**.)

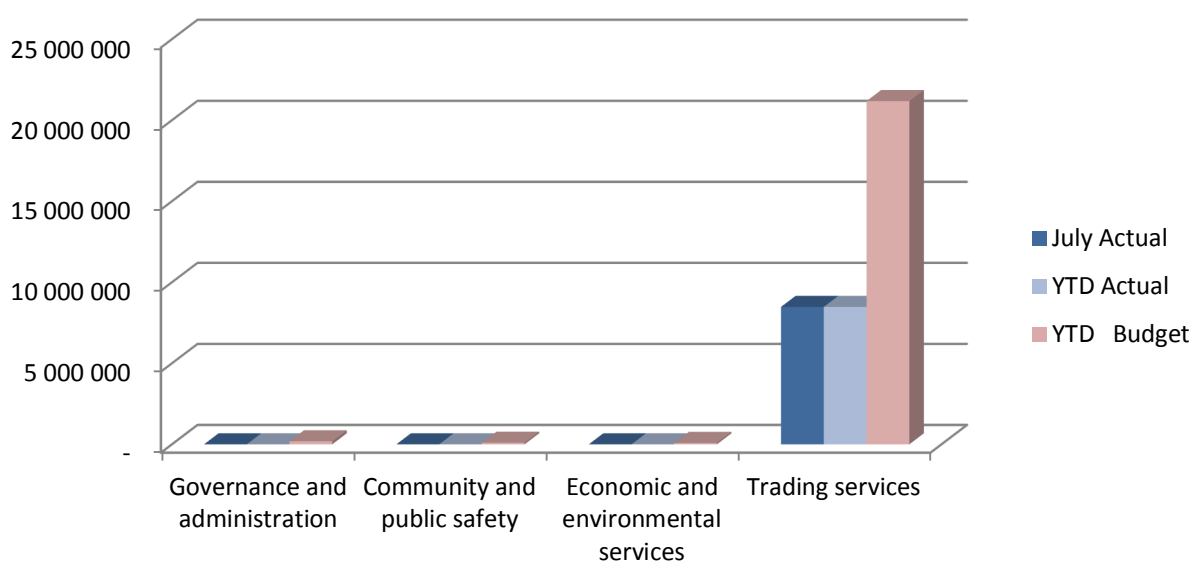
It must be noted that the total actual expenditure of the municipality is lower than the year to date budget anticipated for the period under review, and this has resulted to a YTD Variance of **52%**, due to the following cost drivers which had no expenditure for the period under review, namely: Finance charges, Bulk purchases and Depreciation which will be provided for annually as part of year-end procedures.

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**

	July Actual	YTD Actual	YTD Budget
Governance and administration	-	-	186 333
Community and public safety	-	-	95 417
Economic and environmental services	-	-	84 167
Trading services	8 483 244	8 483 244	21 179 583
<b>TOTAL</b>	<b>8 483 244</b>	<b>8 483 244</b>	<b>21 545 500</b>



In the first month of the 2017/18 financial year the municipality incurred a capital expenditure amounting to R8, 4 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 July 2017.

It is noted that only the Trading services (Municipal Infrastructure Grant) which is the main contributor have expenditure for the month, all other services have no expenditure, and this has resulted to a YTD Variance of **39%**.

## 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 July 2017

The current accumulated surplus of the municipality as at 31 July 2017 amount to R 1,8 billion.

### 2.6.1 **CURRENT ASSETS**

- ❖ **Cash** - The cash balance of R 97,6 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 July 2017 amount to R 2, 8 million. The current ratio for the first month is 4.5: 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 30 June 2017 amount to R 1,673 billion, which represents 98% of the year to date budget (R 1,709 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 July 2017 amount to R 48, 4 million, which include creditors, provisions, and unspent conditional grants. The total actual amount relating to creditors as at 31 July 2017 amounts to R 5, 4 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 negative cash of R 14, 5 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 July 2017 in-year report are:**

### RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for July 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 August 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 - M01 July

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	135 396	135 396	13 823	13 823	11 283	2 540	23%	135 396
Investment revenue	-	4 040	4 040	199	199	337	(138)	-41%	4 040
Transfers and subsidies	-	355 444	355 444	-	-	29 620	(29 620)	-100%	355 444
Other own revenue	-	14 467	14 467	1 917	1 917	1 206	712	59%	14 467
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>509 348</b>	<b>509 348</b>	<b>15 940</b>	<b>15 940</b>	<b>42 446</b>	<b>(26 506)</b>	<b>-62%</b>	<b>509 348</b>
Employee costs	-	186 951	186 951	16 435	16 435	15 579	856	5%	186 951
Remuneration of Councillors	-	7 242	7 242	451	451	604	(153)	-25%	7 242
Depreciation & asset impairment	-	46 921	46 921	-	-	3 910	(3 910)	-100%	46 921
Finance charges	-	2 294	2 294	-	-	191	(191)	-100%	2 294
Materials and bulk purchases	-	9 000	9 000	-	-	750	(750)	-100%	9 000
Transfers and subsidies	-	16 505	16 505	2 888	2 888	1 375	1 513	110%	16 505
Other expenditure	-	249 358	249 358	6 187	6 187	20 780	(14 593)	-70%	249 358
<b>Total Expenditure</b>	-	<b>518 272</b>	<b>518 272</b>	<b>25 961</b>	<b>25 961</b>	<b>43 189</b>	<b>(17 228)</b>	<b>-40%</b>	<b>518 272</b>
<b>Surplus/(Deficit)</b>	-	<b>(8 924)</b>	<b>(8 924)</b>	<b>(10 022)</b>	<b>(10 022)</b>	<b>(744)</b>	<b>(9 278)</b>	<b>1248%</b>	<b>(8 924)</b>
Transfers and subsidies - capital (monetary allocations)	-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>245 231</b>	<b>245 231</b>	<b>(1 539)</b>	<b>(1 539)</b>	<b>20 436</b>	<b>(21 975)</b>	<b>-108%</b>	<b>245 231</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>245 231</b>	<b>245 231</b>	<b>(1 539)</b>	<b>(1 539)</b>	<b>20 436</b>	<b>(21 975)</b>	<b>-108%</b>	<b>245 231</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>258 546</b>	<b>258 546</b>	<b>8 483</b>	<b>8 483</b>	<b>21 546</b>	<b>(13 062)</b>	<b>-61%</b>	<b>258 546</b>
Capital transfers recognised	-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 391	4 391	-	-	366	(366)	-100%	4 391
<b>Total sources of capital funds</b>	-	<b>258 546</b>	<b>258 546</b>	<b>8 483</b>	<b>8 483</b>	<b>21 546</b>	<b>(13 062)</b>	<b>-61%</b>	<b>258 546</b>
<b>Financial position</b>									
Total current assets	-	123 347	123 347	-	319 757	-	-	-	123 347
Total non current assets	-	1 710 971	1 710 971	-	1 686 264	-	-	-	1 710 971
Total current liabilities	-	97 876	97 876	-	71 832	-	-	-	97 876
Total non current liabilities	-	50 799	50 799	-	49 615	-	-	-	50 799
<b>Community wealth/Equity</b>	-	<b>1 685 643</b>	<b>1 685 643</b>	-	<b>1 884 574</b>	-	-	-	<b>1 685 643</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	263 054	263 054	(10 022)	(10 022)	21 921	31 943	146%	263 054
Net cash from (used) investing	-	(258 546)	(258 546)	(8 483)	(8 483)	(21 546)	(13 062)	61%	(258 546)
Net cash from (used) financing	-	(4 026)	(4 026)	-	-	(336)	(336)	100%	(4 026)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>2 903</b>	<b>2 903</b>	-	<b>(14 586)</b>	<b>2 462</b>	<b>17 048</b>	<b>693%</b>	<b>4 400</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	12 204	10 036	9 330	9 289	8 679	7 254	39 008	123 113	218 913
<b>Debtors Age Analysis</b>									
Total Creditors	5 444	-	-	-	-	-	-	-	5 444

#### 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) - M01 July

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	260 873	260 873	2 087	2 087	21 739	(19 652)	-90%	260 873
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	260 873	260 873	2 087	2 087	21 739	(19 652)	-90%	260 873
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>		-	63 079	63 079	29	29	5 257	(5 227)	-99%	22 139
Planning and development		-	10 307	10 307	-	-	859	(859)	-100%	10 307
Road transport		-	40 940	40 940	29	29	3 412	(3 382)	-99%	-
Environmental protection		-	11 832	11 832	-	-	986	(986)	-100%	11 832
<b>Trading services</b>		-	439 551	439 551	13 823	13 823	36 629	(22 806)	-62%	439 551
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	315 113	315 113	10 626	10 626	26 259	(15 633)	-60%	315 113
Waste water management		-	124 438	124 438	3 197	3 197	10 370	(7 173)	-69%	124 438
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	763 503	763 503	15 940	15 940	63 625	(47 686)	-75%	722 563
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	160 115	160 115	8 726	8 726	15 515	(6 789)	-44%	134 054
Executive and council		-	26 061	26 061	2 343	2 343	4 343	(2 000)	-46%	-
Finance and administration		-	134 054	134 054	6 383	6 383	11 171	(4 788)	-43%	134 054
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	32 750	32 750	2 847	2 847	2 729	117	4%	32 750
Community and social services		-	-	-	717	717	-	717	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	20 703	20 703	1 126	1 126	1 725	(599)	-35%	20 703
Housing		-	-	-	-	-	-	-	-	-
Health		-	12 048	12 048	1 003	1 003	1 004	(1)	0%	12 048
<b>Economic and environmental services</b>		-	118 683	118 683	2 035	2 035	9 890	(7 855)	-79%	118 683
Planning and development		-	66 903	66 903	-	-	5 575	(5 575)	-100%	66 903
Road transport		-	40 180	40 180	1 891	1 891	3 348	(1 458)	-44%	40 180
Environmental protection		-	11 600	11 600	145	145	967	(822)	-85%	11 600
<b>Trading services</b>		-	206 724	206 724	12 354	12 354	17 227	(4 873)	-28%	206 724
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	104 580	104 580	9 251	9 251	8 715	536	6%	104 580
Waste water management		-	102 143	102 143	3 103	3 103	8 512	(5 409)	-64%	102 143
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	518 272	518 272	25 961	25 961	45 361	(19 400)	-43%	492 211
<b>Surplus/ (Deficit) for the year</b>		-	245 231	245 231	(10 022)	(10 022)	18 264	(28 286)	-155%	230 352

### 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) - M01 July**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Governance and administration		-	260 873	260 873	2 087	2 087	21 739	(19 652)	-90,4%	260 873
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	63 079	63 079	29	29	5 257	(5 227)	-99,4%	63 079
Trading services		-	439 551	439 551	13 823	-	36 629	(36 629)	-100,0%	439 551
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>763 503</b>	<b>763 503</b>	<b>15 940</b>	<b>2 116</b>	<b>63 625</b>	<b>(61 509)</b>	<b>-96,7%</b>	<b>763 503</b>
<b>Expenditure by Vote</b>	1									
Governance and administration		-	160 115	160 115	8 726	8 726	13 343	(4 617)	-34,6%	160 115
Community and public safety		-	32 750	32 750	2 847	2 847	2 729	117	4,3%	32 750
Economic and environmental services		-	118 683	118 683	2 035	2 035	9 890	(7 855)	-79,4%	118 683
Trading services		-	206 724	206 724	12 354	12 354	17 227	(4 873)	-28,3%	206 724
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>518 272</b>	<b>518 272</b>	<b>25 961</b>	<b>25 961</b>	<b>43 189</b>	<b>(17 228)</b>	<b>-39,9%</b>	<b>518 272</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>245 231</b>	<b>245 231</b>	<b>(10 022)</b>	<b>(23 845)</b>	<b>20 436</b>	<b>(44 281)</b>	<b>-216,7%</b>	<b>245 231</b>

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

DC14 Joe Gqabi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates								-			
Service charges - electricity revenue								-			
Service charges - water revenue			106 558	106 558	10 626	10 626	8 880	1 747	20%	106 558	
Service charges - sanitation revenue			28 838	28 838	3 197	3 197	2 403	794	33%	28 838	
Service charges - refuse revenue								-			
Service charges - other								-			
Rental of facilities and equipment			9	9	-	-	1	(1)	-100%	9	
Interest earned - external investments			4 040	4 040	199	199	337	(138)	-41%	4 040	
Interest earned - outstanding debtors			13 078	13 078	1 875	1 875	1 090	785	72%	13 078	
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services			992	992	-	-	83	(83)	-100%	992	
Transfers and subsidies			355 444	355 444	-	-	29 620	(29 620)	-100%	355 444	
Other revenue			388	388	43	43	32	10	32%	388	
Gains on disposal of PPE								-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	509 348	509 348	15 940	15 940	42 446	(26 506)	-62%	509 348
<b>Expenditure By Type</b>											
Employee related costs			186 951	186 951	16 435	16 435	15 579	856	5%	186 951	
Remuneration of councillors			7 242	7 242	451	451	604	(153)	-25%	7 242	
Debt impairment			20 875	20 875	132	132	1 740	(1 607)	-92%	20 875	
Depreciation & asset impairment			46 921	46 921	-	-	3 910	(3 910)	-100%	46 921	
Finance charges			2 294	2 294	-	-	191	(191)	-100%	2 294	
Bulk purchases			9 000	9 000	-	-	750	(750)	-100%	9 000	
Other materials			-	-	-	-	-	-		-	
Contracted services			111 507	111 507	575	575	9 292	(8 717)	-94%	111 507	
Transfers and subsidies			16 505	16 505	2 888	2 888	1 375	1 513	110%	16 505	
Other expenditure			116 976	116 976	5 479	5 479	9 748	(4 269)	-44%	116 976	
Loss on disposal of PPE								-			
<b>Total Expenditure</b>			-	518 272	518 272	25 961	25 961	43 189	(17 228)	-40%	518 272
<b>Surplus/(Deficit)</b>			-	(8 924)	(8 924)	(10 022)	(10 022)	(744)	(9 278)	0	(8 924)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				254 155	254 155	8 483	8 483	21 180	(12 696)	(0)	254 155
Transfers and subsidies - capital (in-kind - all)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	245 231	245 231	(1 539)	(1 539)	20 436			245 231
Taxation								-			
<b>Surplus/(Deficit) after taxation</b>			-	245 231	245 231	(1 539)	(1 539)	20 436			245 231
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-	245 231	245 231	(1 539)	(1 539)	20 436			245 231
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-	245 231	245 231	(1 539)	(1 539)	20 436			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 - M01 July

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	
<b>R thousands</b>	1										
<b>Multi-Year expenditure appropriation</b>	2										
Governance and administration		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155	
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155	
<b>Single Year expenditure appropriation</b>	2										
Governance and administration		-	2 236	2 236	-	-	186	(186)	-100%	2 236	
Community and public safety		-	1 145	1 145	-	-	95	(95)	-100%	1 145	
Economic and environmental services		-	1 010	1 010	-	-	84	(84)	-100%	1 010	
Trading services		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	
<b>Total Capital single-year expenditure</b>	4	-	4 391	4 391	-	-	366	(366)	-100%	4 391	
<b>Total Capital Expenditure</b>		-	258 546	258 546	8 483	8 483	21 546	(13 062)	-61%	258 546	
<b>Capital Expenditure - Functional Classification</b>											
<b>Governance and administration</b>		-	2 236	2 236	-	-	186	(186)	-100%	2 236	
Executive and council		-	50	50	-	-	4	(4)	-100%	50	
Finance and administration		-	2 055	2 055	-	-	171	(171)	-100%	2 055	
Internal audit		-	131	131	-	-	11	(11)	-100%	131	
<b>Community and public safety</b>		-	1 145	1 145	-	-	95	(95)	-100%	1 145	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	1 145	1 145	-	-	95	(95)	-100%	1 145	
<b>Economic and environmental services</b>		-	1 010	1 010	-	-	84	(84)	-100%	1 010	
Planning and development		-	1 010	1 010	-	-	84	(84)	-100%	1 010	
Road transport		-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	208 555	208 555	5 612	5 612	17 380	(11 768)	-68%	208 555	
Waste water management		-	45 600	45 600	2 872	2 872	3 800	(928)	-24%	45 600	
Waste management		-	-	-	-	-	-	-	-	-	
<b>Other</b>		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	-	258 546	258 546	8 483	8 483	21 546	(13 062)	-61%	258 546	
<b>Funded by:</b>											
National Government		-	174 155	174 155	8 483	8 483	14 513	(6 030)	-42%	174 155	
Provincial Government		-	80 000	80 000	-	-	6 667	(6 667)	-100%	80 000	
District Municipality		-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		-	254 155	254 155	8 483	8 483	21 180	(12 696)	-60%	254 155	
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>		-	4 391	4 391	-	-	366	(366)	-100%	4 391	
<b>Total Capital Funding</b>		-	258 546	258 546	8 483	8 483	21 546	(13 062)	-61%	258 546	

4.6. Table C6 Monthly Budget Statement-Financial Position

DC14 Joe Gqabi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2016/17	Budget Year 2017/18				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			2 273	2 273	97 969	2 273	
Call investment deposits			630	630		630	
Consumer debtors			85 991	85 991	218 913	85 991	
Other debtors			31 275	31 275		31 275	
Current portion of long-term receivables						-	
Inventory			3 178	3 178	2 874	3 178	
<b>Total current assets</b>			-	123 347	123 347	319 757	123 347
<b>Non current assets</b>							
Long-term receivables			319 757				
Investments			71 832	3 305	3 305	3 478	3 305
Investment property				2 534	2 534	2 277	2 534
Investments in Associate							
Property, plant and equipment			0	1 704 252	1 704 252	1 679 608	1 704 252
Agricultural							
Biological assets							
Intangible assets				880	880	901	880
Other non-current assets							
<b>Total non current assets</b>			391 588	1 710 971	1 710 971	1 686 264	1 710 971
<b>TOTAL ASSETS</b>			391 588	1 834 318	1 834 318	2 006 021	1 834 318
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing				2 684	2 684	-	2 684
Consumer deposits				890	890	934	890
Trade and other payables				71 392	71 392	48 403	71 392
Provisions				22 909	22 909	22 495	22 909
<b>Total current liabilities</b>			-	97 876	97 876	71 832	97 876
<b>Non current liabilities</b>							
Borrowing				11 552	11 552	12 614	11 552
Provisions				39 246	39 246	37 001	39 246
<b>Total non current liabilities</b>			-	50 799	50 799	49 615	50 799
<b>TOTAL LIABILITIES</b>			-	148 674	148 674	121 447	148 674
<b>NET ASSETS</b>	2		391 588	1 685 643	1 685 643	1 884 574	1 685 643
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)				1 685 643	1 685 643	1 884 574	1 685 643
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	1 685 643	1 685 643	1 884 574	1 685 643

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

DC14 Joe Gqabi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates								-			
Service charges			101 604	101 604	13 823	13 823	8 467	5 356	63%	101 604	
Other revenue			1 389	1 389	43	43	116	(73)	-63%	1 389	
Government - operating			355 444	355 444	-	-	29 620	(29 620)	-100%	355 444	
Government - capital			254 155	254 155	-	-	21 180	(21 180)	-100%	254 155	
Interest			4 040	4 040	2 073	2 073	337	1 737	516%	4 040	
Dividends								-			
<b>Payments</b>											
Suppliers and employees			(437 074)	(437 074)	(23 073)	(23 073)	(36 423)	(13 350)	37%	(437 074)	
Finance charges			-	-			-	-		-	
Transfers and Grants			(16 505)	(16 505)	(2 888)	(2 888)	(1 375)	1 513	-110%	(16 505)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	263 054	263 054	(10 022)	(10 022)	21 921	31 943	146%	263 054
<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			(258 546)	(258 546)	(8 483)	(8 483)	(21 546)	(13 062)	61%	(258 546)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(258 546)	(258 546)	(8 483)	(8 483)	(21 546)	(13 062)	61%	(258 546)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
<b>Payments</b>											
Repayment of borrowing			(4 026)	(4 026)	-	-	(336)	(336)	100%	(4 026)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(4 026)	(4 026)	-	-	(336)	(336)	100%	(4 026)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	482	482	(18 505)	(18 505)	40			482
Cash/cash equivalents at beginning:			2 422	2 422		3 919	2 422				3 919
Cash/cash equivalents at month/year end:			-	2 903	2 903		(14 586)	2 462			4 400



## PART 2 – IN-YEAR REPORT

### SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	9,5%	9,5%	0,0%	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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0,0%	5,1%	5,1%	3,2%	5,1%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0,0%	126,0%	126,0%	445,1%	126,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	3,0%	3,0%	136,4%	3,0%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0,0%	23,0%	23,0%	1373,4%	23,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0,0%	36,7%	36,7%	103,1%	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		0,0%	9,7%	9,7%	0,0%	1,9%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

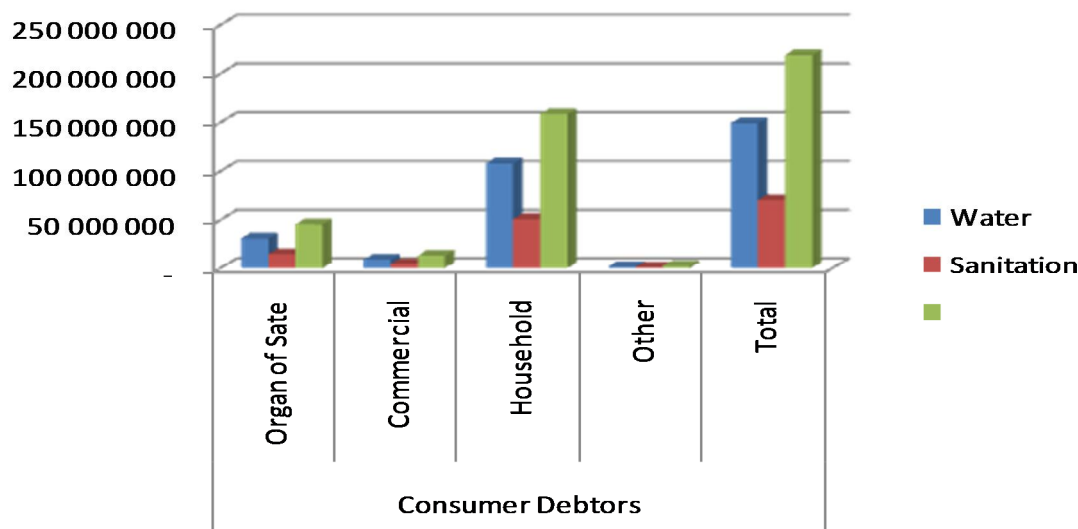
## Section 6–Debtors' analysis

DC14 Joe Gqabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 698	7 073	6 524	6 538	5 933	4 674	26 195	84 050	149 685	127 390		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	(0)	(0)	(0)		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	3 506	2 963	2 806	2 751	2 746	2 580	12 813	39 063	69 228	59 953		
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)	(0)	(0)		
<b>Total By Income Source</b>	<b>2000</b>	<b>12 204</b>	<b>10 036</b>	<b>9 330</b>	<b>9 289</b>	<b>8 679</b>	<b>7 254</b>	<b>39 008</b>	<b>123 113</b>	<b>218 913</b>	<b>187 343</b>	-	-
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 032	1 802	1 681	1 709	1 979	1 409	9 725	24 962	45 299	39 784		
Commercial	2300	877	782	639	562	627	561	2 717	6 336	13 101	10 803		
Households	2400	9 215	7 383	6 945	6 954	6 012	5 229	26 254	90 581	168 572	136 029		
Other	2500	80	69	65	65	60	54	313	1 234	1 941	1 726		
<b>Total By Customer Group</b>	<b>2600</b>	<b>12 204</b>	<b>10 036</b>	<b>9 330</b>	<b>9 289</b>	<b>8 679</b>	<b>7 254</b>	<b>39 008</b>	<b>123 113</b>	<b>218 913</b>	<b>187 343</b>	-	-

	Consumer Debtors				Total
	Organ of Sate	Commercial	Household	Other	
<b>Water</b>	30 803 514	8 908 500	107 829 062	1 319 612	148 860 688
<b>Sanitation</b>	14 495 772	4 192 235	50 743 088	620 994	70 052 089
	<b>45 299 286</b>	<b>13 100 735</b>	<b>158 572 151</b>	<b>1 940 606</b>	<b>218 912 777</b>

The age analysis for debtors only includes those amounts which are current or past due. The debtorsø 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, Commercial and Other.



## Section 7–Creditors' analysis

### 7.1 Supporting Table SC4

The table below is the reflection of the creditor\$ age analysis as at 30 June 2017 with total creditors amounting to R 5, 4 million.

DC14 Joe Gqabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	2								2
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	5 441								5 441
Auditor General	0800									-
Other	0900	1								1
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 444</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 - M01 July

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									
<u>Municipality</u>									
Municipality sub-total					-		-	-	-
<u>Entities</u>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	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 - M01 July

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	246 454	246 454	–	–	300 887	(295 230)	-98,1%	246 454
Local Government Equitable Share			239 160	239 160	–	–	239 160	(239 160)	-100,0%	239 160
Finance Management			1 250	1 250	–	–	1 250			1 250
EPWP Incentive			2 227	2 227	–	–	2 227			2 227
Rural Roads Asset Management Systems Grant			2 180	2 180	–	–	2 180			2 180
Municipal Systems Improvement	3		1 637	1 637	–	–	56 070	(56 070)	-100,0%	1 637
Rural Households Infrastructure Grant					–	–	–			–
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		–	52 557	52 557	–	–	52 557	(40 957)	-77,9%	52 557
Department of Roads and Public Works			38 000	38 000	–	–	38 000	(38 000)	-100,0%	38 000
Department of Environmental Affairs			11 600	11 600	–	–	11 600			11 600
LG SETA			2 000	2 000	–	–	2 000	(2 000)	-100,0%	2 000
DTI	4		957	957	–	–	957	(957)	-100,0%	957
Other transfers and grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	2 000	2 000	–	–	2 000	(2 000)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	–	–	2 000			2 000
<b>Total Operating Transfers and Grants</b>	5	–	301 011	301 011	–	–	355 444	(338 187)	-95,1%	301 011
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	230 225	230 225	–	–	230 225	(230 225)	-100,0%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	–	–	159 725	(159 725)	-100,0%	159 725
Regional Bulk Infrastructure			6 000	6 000	–	–	6 000	(6 000)	-100,0%	6 000
Water Services Infrastructure Grant			64 500	64 500	–	–	64 500	(64 500)	-100,0%	64 500
Housing Settlement										–
Other capital transfers [insert description]										–
<b>Provincial Government:</b>		–	80 000	80 000	–	–	80 000	(80 000)	-100,0%	80 000
Emergency Drought Relief			80 000	80 000	–	–	80 000	(80 000)	-100,0%	80 000
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	–	310 225	310 225	–	–	310 225	(310 225)	-100,0%	310 225
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	611 236	611 236	–	–	665 669	(648 412)	-97,4%	611 236

## 9.2 Grants Expenditure

DC14 Joe Gqabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

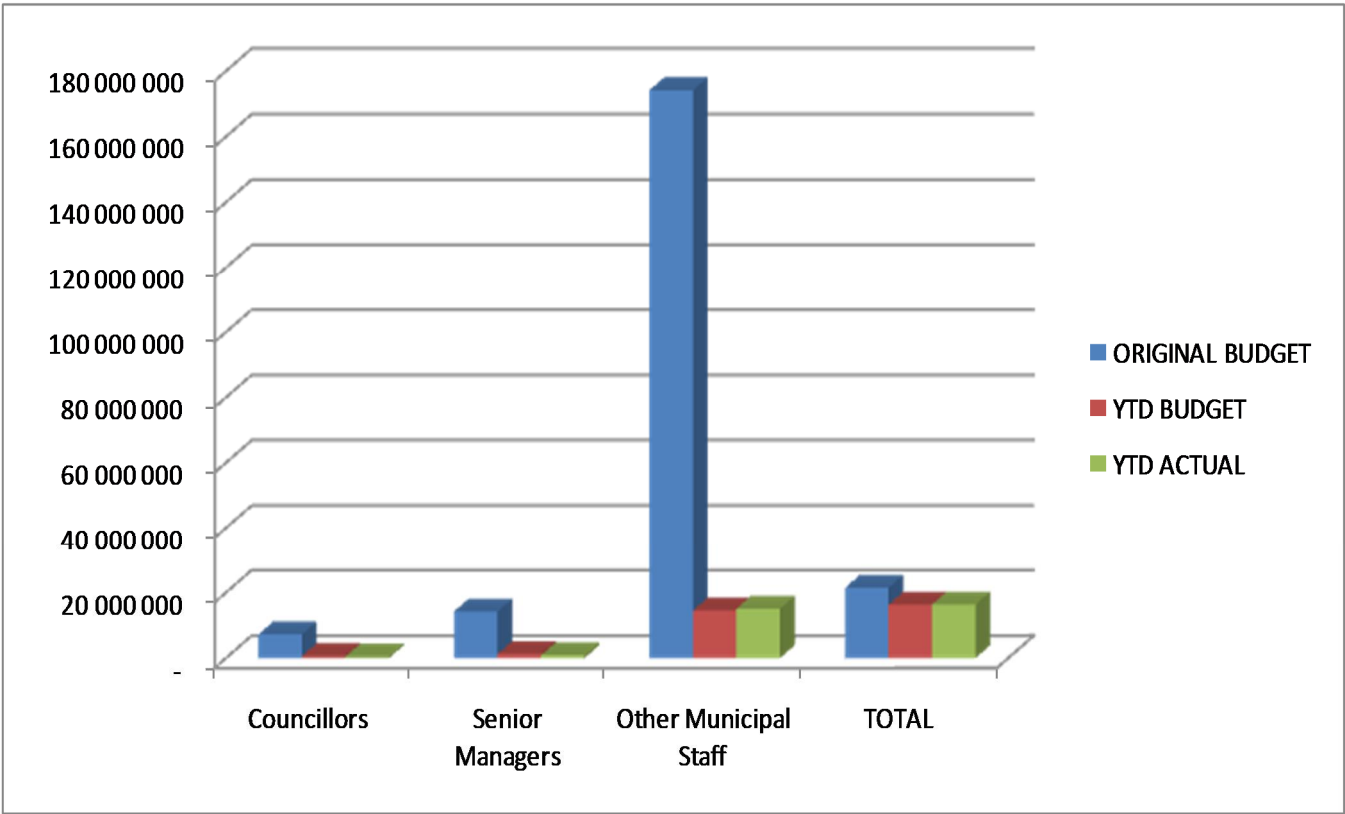
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		–	246 454	246 454	534	534	20 538	(20 004)	-97,4%	246 454
Local Government Equitable Share			239 160	239 160	–	–	19 930	(19 930)	-100,0%	239 160
Finance Management			1 250	1 250	42	42	104	(62)	-59,7%	1 250
EPWP Incentive			2 227	2 227	–	–	186	(186)	-100,0%	2 227
Rural Roads Asset Management Systems								–		
Grant			2 180	2 180	–	–	182	(182)	-100,0%	2 180
Municipal Systems Improvement			1 637	1 637	492	492	136	355	260,5%	1 637
Other transfers and grants [insert description]								–		
Provincial Government:		–	40 000	40 000	1 527	1 527	3 333	(1 806)	-54,2%	40 000
Department of Roads and Public Works			38 000	38 000	1 492	1 492	3 167	(1 675)	-52,9%	38 000
LG SETA			2 000	2 000	35	35	167	(132)	-79,0%	2 000
DTI								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
								–		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>–</b>	<b>286 454</b>	<b>286 454</b>	<b>2 061</b>	<b>2 061</b>	<b>23 871</b>	<b>(21 810)</b>	<b>-91,4%</b>	<b>286 454</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		–	126 570	126 570	15 061	15 061	10 548	4 514	42,8%	126 570
Municipal Infrastructure Grant (MIG)			56 070	56 070	12 336	12 336	4 673	7 664	164,0%	56 070
Regional Bulk Infrastructure			6 000	6 000	1 622	1 622	500	1 122	224,3%	6 000
Water Services Infrastructure Grant			64 500	64 500	–	–	5 375	(5 375)	-100,0%	64 500
Housing Settlement					1 104	1 104	–	1 104	#DIV/0!	–
Other capital transfers [insert description]								–		
Provincial Government:		–	2 000	2 000	660	660	167	493	296,0%	2 000
Emergency Drought Relief			2 000	2 000	660	660	167	493	296,0%	2 000
District Municipality:		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
								–		
<b>Total capital expenditure of Transfers and Grants</b>		<b>–</b>	<b>128 570</b>	<b>128 570</b>	<b>15 721</b>	<b>15 721</b>	<b>10 714</b>	<b>5 007</b>	<b>46,7%</b>	<b>128 570</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>–</b>	<b>415 024</b>	<b>415 024</b>	<b>17 782</b>	<b>17 782</b>	<b>34 585</b>	<b>(16 803)</b>	<b>-48,6%</b>	<b>415 024</b>

## 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 - M01 July

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 777	4 777	353	353	398	(45)	-11%	4 777
Pension and UIF Contributions			719	719	49	49	60	(10)	-17%	719
Medical Aid Contributions			1 304	1 304	11	11	109	(98)	-90%	1 304
Motor Vehicle Allowance			222	222	17	17	18	(1)	-6%	222
Cellphone Allowance			221	221	20	20	18	2	8%	221
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>			<b>7 242</b>	<b>7 242</b>	<b>451</b>	<b>451</b>	<b>604</b>	<b>(153)</b>	<b>-25%</b>	<b>7 242</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			9 435	9 435	636	636	786	(150)	-19%	9 435
Pension and UIF Contributions			622	622	71	71	52	19	37%	622
Medical Aid Contributions			245	245	32	32	20	11	56%	245
Overtime										
Performance Bonus			1 958	1 958			163	(163)	-100%	1 958
Motor Vehicle Allowance			942	942	44	44	79	(34)	-44%	942
Cellphone Allowance			335	335	9	9	28	(19)	-67%	335
Housing Allowances										
Other benefits and allowances			125	125	35	35	10	24	235%	125
Payments in lieu of leave			548	548			46	(46)	-100%	548
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>			<b>14 211</b>	<b>14 211</b>	<b>827</b>	<b>827</b>	<b>1 184</b>	<b>(357)</b>	<b>-30%</b>	<b>14 211</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			114 799	114 799	9 769	9 769	9 567	202	2%	114 799
Pension and UIF Contributions			13 151	13 151	1 429	1 429	1 096	333	30%	13 151
Medical Aid Contributions			7 099	7 099	460	460	592	(131)	-22%	7 099
Overtime			8 554	8 554	1 688	1 688	713	975	137%	8 554
Performance Bonus			10 126	10 126			844	(844)	-100%	10 126
Motor Vehicle Allowance			2 776	2 776	417	417	231	186	80%	2 776
Cellphone Allowance			1 310	1 310	94	94	109	(15)	-14%	1 310
Housing Allowances			1 131	1 131	101	101	94	7	7%	1 131
Other benefits and allowances			9 611	9 611	1 108	1 108	801	308	38%	9 611
Payments in lieu of leave			2 064	2 064			172	(172)	-100%	2 064
Long service awards			844	844			70	(70)	-100%	844
Post-retirement benefit obligations			2 727	2 727			227	(227)	-100%	2 727
<b>Sub Total - Other Municipal Staff</b>			<b>174 191</b>	<b>174 191</b>	<b>15 066</b>	<b>15 066</b>	<b>14 516</b>	<b>550</b>	<b>4%</b>	<b>174 191</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>195 645</b>	<b>195 645</b>	<b>16 345</b>	<b>16 345</b>	<b>16 304</b>	<b>41</b>	<b>0%</b>	<b>195 645</b>





## SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

### 11.1 SUPPORTING TABLE C12 & 13

The disclosure on capital programme performance must include at least -

- ❖ SC12: Capital expenditure by month
- ❖ SC13a: Capital expenditure on new assets by asset class
- ❖ SC13b: Capital expenditure on renewal of existing assets by asset class
- ❖ SC13c: Expenditure on repairs and maintenance by asset class

DC14 Joe Gqabi - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		29 738	29 738	8 483	8 483	29 738	21 255	71,5%	3%
August		22 107	22 107			51 845	-		
September		22 562	22 562			74 407	-		
October		24 029	24 029			98 436	-		
November		22 115	22 115			120 551	-		
December		21 353	21 353			141 904	-		
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	-		
<b>Total Capital expenditure</b>	-	<b>258 546</b>	<b>258 546</b>	<b>8 483</b>					

The Municipality has spent 3 percent of the capital budget as at 31 July.

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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	
<b>R thousands</b>	1										
<b>Infrastructure</b>		224 003	101 800	101 800	4 626	4 626	8 483	3 857	45,5%	101 800	
Roads Infrastructure		-	-	-	-	-	-	-		-	
<i>Roads</i>								-			
<i>Road Structures</i>								-			
<i>Road Furniture</i>								-			
<i>Capital Spares</i>								-			
Water Supply Infrastructure		157 386	56 200	56 200	1 918	1 918	4 683	2 765	59,0%	56 200	
<i>Dams and Weirs</i>								-			
<i>Boreholes</i>								-			
<i>Reservoirs</i>		157 386	56 200	56 200	1 918	1 918	4 683	2 765	59,0%	56 200	
Sanitation Infrastructure		66 618	45 600	45 600	2 708	2 708	3 800	1 092	28,7%	45 600	
<i>Pump Station</i>								-			
<i>Reticulation</i>								-			
<i>Waste Water Treatment Works</i>		66 618	45 600	45 600	2 708	2 708	3 800	1 092	28,7%	45 600	
<i>Abattoirs</i>		1 946	1 000	1 000	-	-	83	83	100,0%	1 000	
<b>Other assets</b>		105	-	-	3 857	3 857	-	(3 857)	#DIV/0!	-	
Operational Buildings		105	-	-	3 857	3 857	-	(3 857)	#DIV/0!	-	
<i>Municipal Offices</i>		105			3 857	3 857		(3 857)	#DIV/0!	-	

<b>Intangible Assets</b>		-	646	646	-	-	215	215	100,0%	646
Servitudes								-		
Licences and Rights		-	646	646	-	-	215	215	100,0%	646
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>			646	646	-	-	215	215	100,0%	646
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
<b>Computer Equipment</b>		-	755	755	-	-	63	63	100,0%	755
Computer Equipment			755	755			63	63	100,0%	755
<b>Furniture and Office Equipment</b>		328	390	390	-	-	33	33	100,0%	-
Furniture and Office Equipment		328	390	390	-	-	33	33	100,0%	
<b>Machinery and Equipment</b>		50	500	500	-	-	42	42	100,0%	500
Machinery and Equipment		50	500	500	-	-	42	42	100,0%	500
<b>Transport Assets</b>		922	1 100	1 100	-	-	92	92	100,0%	1 100
Transport Assets		922	1 100	1 100	-	-	92	92	100,0%	1 100
<b>Libraries</b>		-	-	-	-	-	-	-		-
Libraries								-		
<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	227 355	106 191	106 191	8 483	8 483	9 011	528	5,9%	105 801

DC14 Joe Gqabi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	152 355	152 355	-	-	12 696	12 696	100,0%	152 355
Roads Infrastructure		-	-	-	-	-	-	-		-
<i>Roads</i>										
<i>Road Structures</i>										
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Water Supply Infrastructure		-	152 355	152 355	-	-	12 696	12 696	100,0%	152 355
<i>Dams and Weirs</i>										
<i>Boreholes</i>										
<i>Reservoirs</i>			152 355	152 355	-	-	12 696	12 696	100,0%	152 355
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Transport Assets										
<b>Libraries</b>		-	-	-	-	-	-	-		-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	152 355	152 355	-	-	12 696	12 696	100,0%	152 355

DC14 Joe Gqabi - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	27 228	27 228	341	341	2 269	1 928	85,0%	27 228
Roads Infrastructure		–	6 900	6 900	–	–	575	575	100,0%	6 900
<i>Roads</i>			6 900	6 900	–	–	575	575	100,0%	6 900
<i>Road Structures</i>								–		
<i>Road Furniture</i>								–		
<i>Capital Spares</i>								–		
Water Supply Infrastructure		–	11 063	11 063	341	341	922	581	63,0%	11 063
<i>Dams and Weirs</i>								–		
<i>Boreholes</i>								–		
<i>Reservoirs</i>								–		
<i>Pump Stations</i>								–		
<i>Water Treatment Works</i>			11 063	11 063	341	341	922	581	63,0%	11 063
Sanitation Infrastructure		–	9 265	9 265	–	–	772	772	100,0%	9 265
<i>Pump Station</i>								–		
<i>Reticulation</i>								–		
<i>Waste Water Treatment Works</i>			9 265	9 265	–	–	772	772	100,0%	9 265

<b>Computer Equipment</b>		-	1 000	1 000	-	-	83	83	100,0%	1 000
Computer Equipment			1 000	1 000	-	-	83	83	100,0%	1 000
<b>Furniture and Office Equipment</b>		-	229	229	-	-	19	19	100,0%	229
Furniture and Office Equipment			229	229	-	-	19	19	100,0%	229
<b>Machinery and Equipment</b>		-	11 328	11 328	6	6	944	938	99,4%	11 328
Machinery and Equipment			11 328	11 328	6	6	944	938	99,4%	11 328
<b>Transport Assets</b>		-	11 604	11 604	6	6	967	961	99,4%	11 604
Transport Assets			11 604	11 604	6	6	967	961	99,4%	11 604
<b>Libraries</b>		-	-	-	-	-	-	-		-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	51 389	51 389	353	353	4 282	3 930	91,8%	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 30 June 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: 14.08.2017\_\_\_\_\_