

2017/18 FINANCIAL YEAR

MONTHLY BUDGET STATEMENT

NOVEMBER 2017

“ An improved quality of life for all residents”

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 OCTOBER 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 November 2017, the ten working day reporting limit expires on 14 December 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 14 December 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

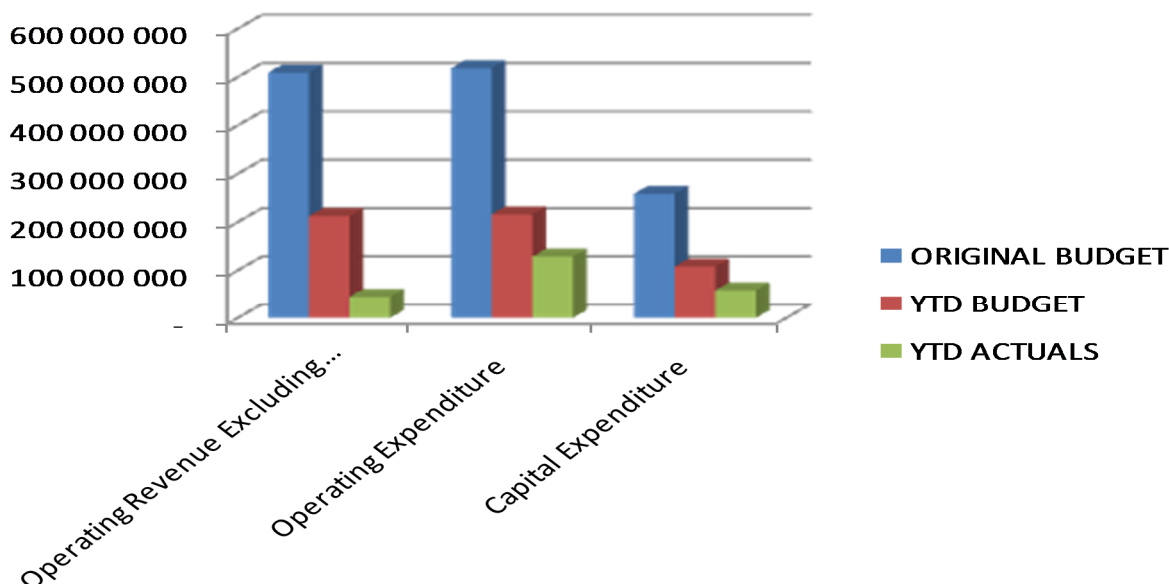
This report has been prepared in accordance with the Municipal Budget and Reporting Regulations, 2008 and in line with Section 87 of the Municipal Finance Management Act, 2003.

2.2 CONSOLIDATED PERFORMANCE

TABLE 1

Original Budget Vs Actuals (M05)

	Operating Revenue Excluding Capital Transfer & Contributions	Operating Expenditure	Capital Expenditure
ORIGINAL BUDGET	509 347 982	518 271 972	258 546 000
YTD BUDGET	212 228 326	215 946 655	107 727 500
YTD ACTUALS	45 287 364	128 346 425	58 400 035



The year-to-date operating revenue excluding capital transfer of the municipality in the 5th month of the 2017/18 financial year is R45, 2 million, which constitutes 21 % of the year to date budget and 9 % of the Approved budget.

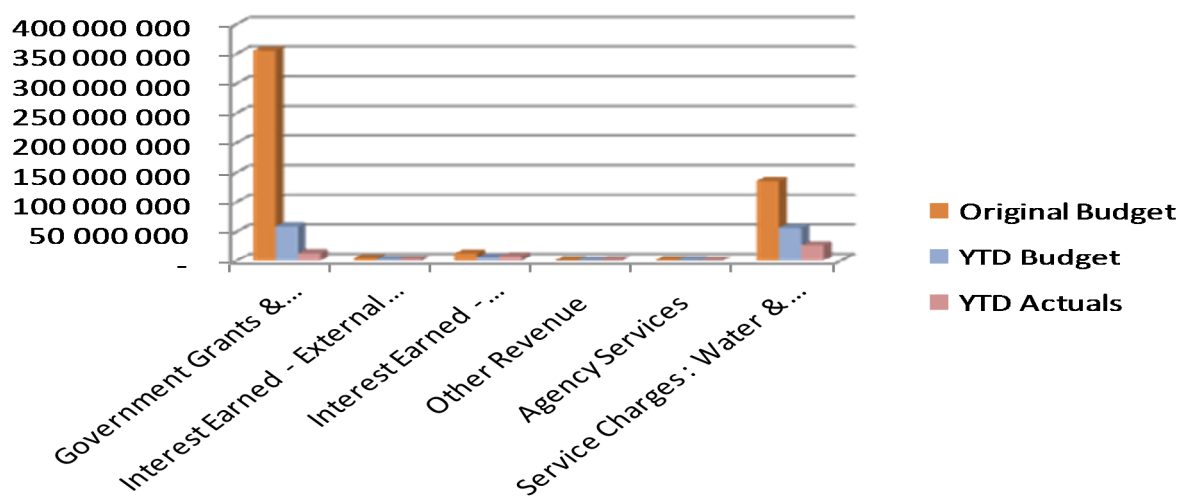
The year-to-date operating expenditure of the municipality in the 5th month of the 2017/18 financial year is R128, 3 million, which constitutes 59 % of the year to date budget and 25 % of the Approved budget.

The year-to-date capital expenditure of the municipality in the 5th month of the 2017/18 financial year is R58, 4 million, which constitutes 54 % of the year to date budget and 23 % of the Approved budget.

2.3 OPERATING REVENUE PER CATEGORY

TABLE 2

Revenue by Source	July Actuals	August Actuals	Septemebr Actuals	October Actuals	November Actuals	Original Budget	YTD Budget	YTD Actuals
Government Grants & Subsidies	-	219 284 428	7 796 257	15 613 569	1 055 328	355 444 400	59 240 733	13 350 597
Interest Earned - External Investments	198 826	741 180	468 327	253 172	126 269	4 040 000	1 683 333	1 787 773
Interest Earned - Outstanding Debtors	1 874 576	30 115	1 898 973	1 943 892	1 981 083	13 078 000	5 449 167	7 668 407
Other Revenue	42 800	63 550	60 733	24 468	58 305	388 294	161 789	647 139
Agency Services	-	-	44 231	45 504	-	992 000	330 667	89 735
Service Charges : Water & Sanitation	13 823 348	24 035 471	9 619 582	6 687 739	9 294 624	135 396 288	56 415 120	26 901 626
	15 939 550	244 154 745	19 888 104	24 568 343	12 515 609	509 338 982	123 280 809	50 445 277



In the Fifth month of the 2017/18 financial year the municipality recorded actual revenue of R12, 5 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 30 November 2017. The main contributors are Service Charges (**48%**), Interest earned on outstanding debtors (**140%**), Interest earned on external investment (**106%**) and Other Revenue (**147%**).

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 a YTD Variance of 7%, due to the Government grants and subsidies contribution that has been received from the second month until the fourth month, which is October.

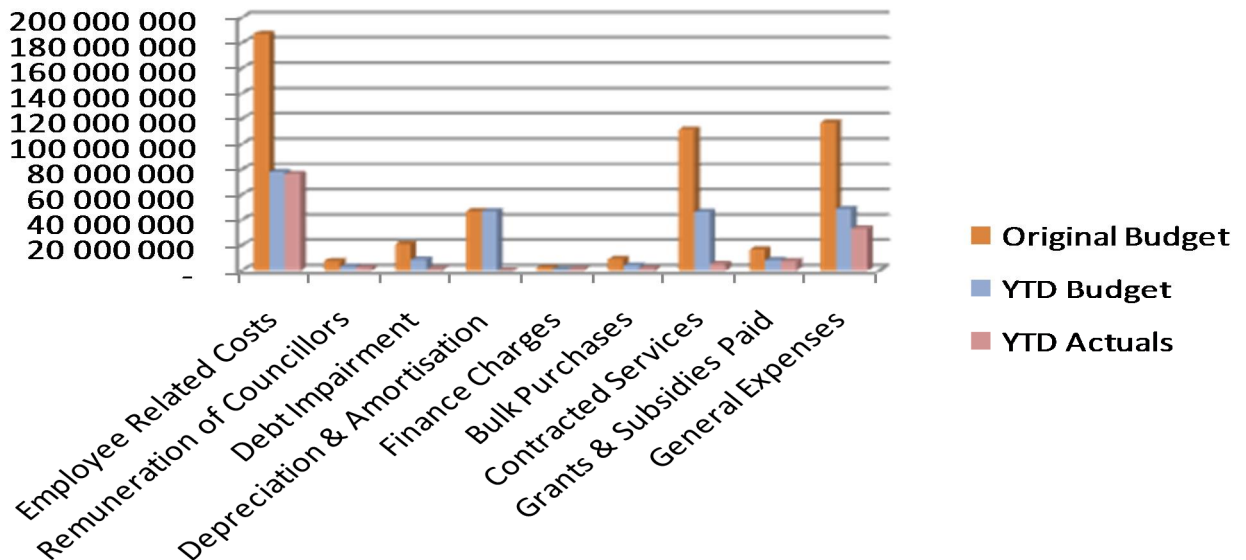
More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10 and SC11.

2.4 OPERATING EXPENDITURE PER CATEGORY

TABLE 3

Original Budget Vs Actuals (M05)

Expenditure by Nature (GFS Function)	July Actuals	August Actuals	Septemebr Actuals	October Actuals	November Actuals	Original Budget	YTD Actuals	YTD Budget
Employee Related Costs	16 435 069	14 884 888	15 354 497	15 046 224	14 539 578	186 950 616	76 413 314	77 896 357
Remuneration of Councillors	450 992	455 725	455 747	455 715	455 739	7 242 394	2 273 918	3 017 664
Debt Impairment	132 269	11 941	1 853	969 759	9 993	20 875 142	1 081 947	8 697 976
Depreciation & Amortisation	-	-	-	-	-	46 920 616	-	46 920 616
Finance Charges	-	523 560	437 312	-	-	2 293 887	1 043 603	955 786
Bulk Purchases	-	98 041	-	46 521	1 636 796	9 000 000	1 585 277	3 750 000
Contracted Services	575 400	751 228	1 024 105	1 704 562	1 035 369	111 507 005	5 090 663	46 461 320
Grants & Subsidies Paid	2 888 401	2 725 135	702 546	2 255 532	3 031 608	16 505 339	7 316 314	8 252 670
General Expenses	5 479 330	7 413 796	5 163 830	24 193 151	6 864 333	116 976 973	33 205 553	48 740 045
	25 961 461	26 668 232	23 139 890	44 671 464	27 573 416	518 271 972	128 010 589	244 692 433



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 Fourth month of the 2017/18 financial year the municipality incurred operating expenditure amounting to R 27, 5 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 (**98%**), Remuneration of councilors (**75%**), Debt impairment (**12%**), Finance Charges (**109%**), Bulk Purchases (**42%**), Contracted Services (**11%**), Grants and Subsidies paid (**87%**) and General Expenses (**68%**.)

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; Depreciation which will be provided for annually as part of year-end procedures and the bonuses that were supposed to be paid in the month under review but were paid in December due to technical reasons.

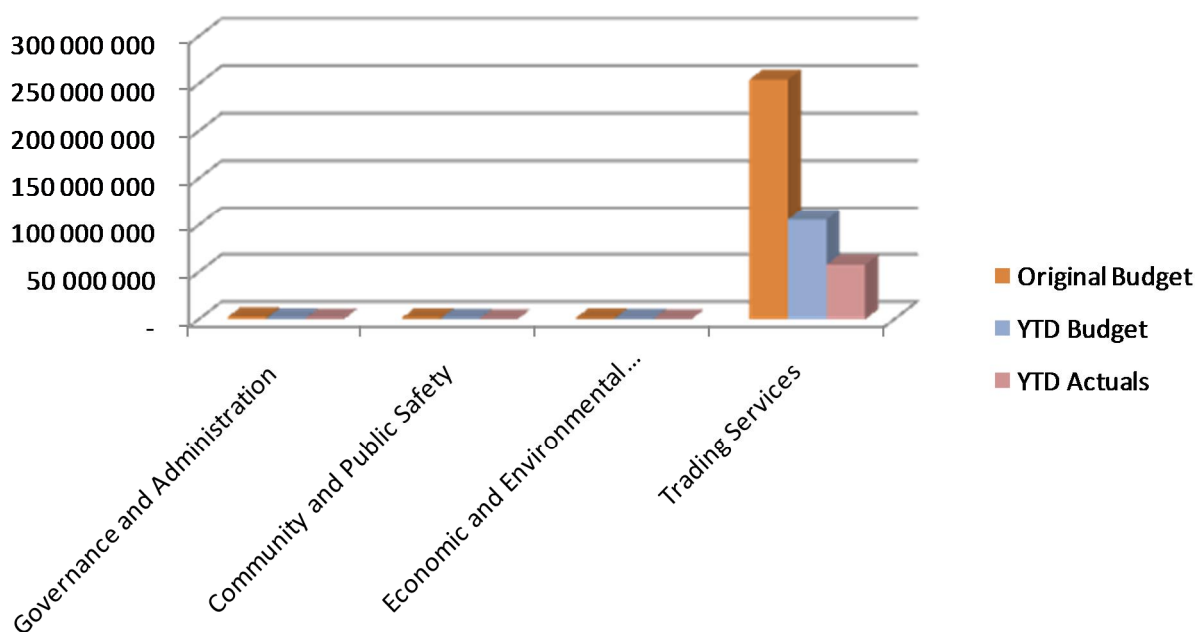
More detail with regard to municipality's operating expenditure is provided in table C1, C2, C3, C4 SC8, SC9, SC10, SC11, SC13C and SC13D.

2.5 CAPITAL EXPENDITURE BY MUNICIPAL VOTE

TABLE 4

Original Budget Vs Actuals (M05)

Capital by Municipal Vote	July Actuals	August Actuals	Septemebr Actuals	October Actuals	November Actuals	Original Budget	YTD Budget	YTD Actuals
Governance and Administration	-	-	-	556 794	21 271	2 236 000	931 667	578 065
Community and Public Safety	-	-	-	-	-	1 145 000	477 083	-
Economic and Environmental Services	-	-	-	-	-	1 010 000	420 833	-
Trading Services	8 483 244	12 547 672	13 679 100	11 540 979	11 525 186	254 155 000	105 897 917	57 776 181
	8 483 244	12 547 672	13 679 100	12 097 773	11 546 457	258 546 000	107 727 500	58 354 246



In the Fourth month of the 2017/18 financial year the municipality incurred a capital expenditure amounting to R11, 5 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 30 November 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 54%.

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 30 November 2017

The current accumulated surplus of the municipality as at 30 November 2017 amount to R 1, 6 billion.

2.6.1 CURRENT ASSETS

- ❖ **Cash** - The cash balance of R 19 million comprises of cash floats in the form of petty cash, cashier floats and the cashbook balance of the primary bank account.
- ❖ **Call Investment Deposits** - Call investment deposits consist of investments made with various financial institutions when there is surplus cash available in the main bank account. These monies are then transferred to the general bank account as when needed. The investment policy is used to determine what bank to invest money into. A monthly investment register is submitted to management.
- ❖ **Inventory** - The value of inventory as at 30 November 2017 amount to R 2, 6 million. The current ratio for the first month is 0, 95: 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 November 2017 amount to R 1, 73 billion, which represents 101% 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 30 November 2017 amount to R 284, 4 million, which include creditors, provisions, and unspent conditional grants. The total actual amount relating to creditors as at 30 November 2017 amounts to R 20 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 175 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 November 2017 in-year report are:

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for November 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 December 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 - M05 November

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	-	135 396	135 396	9 295	26 902	56 415	(29 513)	-52%	135 396
Investment revenue	-	4 040	4 040	126	1 788	1 683	104	6%	4 040
Transfers and subsidies	-	355 444	355 444	1 055	13 351	59 241	(45 890)	-77%	355 444
Other own revenue	-	14 467	14 467	2 039	8 405	6 060	2 345	39%	14 467
Total Revenue (excluding capital transfers and contributions)	-	509 348	509 348	12 516	50 445	123 400	(72 954)	-59%	509 348
Employee costs	-	186 951	186 951	14 540	76 413	77 896	(1 483)	-2%	186 951
Remuneration of Councillors	-	7 242	7 242	456	2 274	3 018	(744)	-25%	7 242
Depreciation & asset impairment	-	46 921	46 921	-	-	19 550	(19 550)	-100%	46 921
Finance charges	-	2 294	2 294	-	1 044	956	88	9%	2 294
Materials and bulk purchases	-	9 000	9 000	1 637	1 585	3 750	(2 165)	-58%	9 000
Transfers and subsidies	-	16 505	16 505	3 032	5 761	6 877	(1 116)	-16%	16 505
Other expenditure	-	249 358	249 358	7 910	39 378	103 899	(64 521)	-62%	249 358
Total Expenditure	-	518 272	518 272	27 573	126 455	215 947	(89 491)	-41%	518 272
Surplus/(Deficit)	-	(8 924)	(8 924)	(15 058)	(76 010)	(92 547)	16 537	-18%	(8 924)
Transfers and subsidies - capital (monetary allocations)	-	254 155	254 155	52 339	180 839	180 839	-	-	254 155
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	245 231	245 231	37 281	104 829	88 292	16 537	19%	245 231
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	245 231	245 231	37 281	104 829	88 292	16 537	19%	245 231
Capital expenditure & funds sources									
Capital expenditure	-	256 391	256 391	11 546	58 400	106 830	(48 430)	-45%	256 391
Capital transfers recognised	-	254 155	254 155	11 546	58 400	105 898	(47 498)	-45%	254 155
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 391	4 391	-	-	1 830	(1 830)	-100%	4 391
Total sources of capital funds	-	258 546	258 546	11 546	58 400	107 728	(49 327)	-46%	258 546
Financial position									
Total current assets	176 404	123 347	123 347	-	292 808	-	-	-	123 347
Total non current assets	1 677 781	1 710 971	1 710 971	-	1 732 094	-	-	-	1 710 971
Total current liabilities	142 256	97 876	97 876	-	305 508	-	-	-	97 876
Total non current liabilities	41 373	50 799	50 799	-	48 858	-	-	-	50 799
Community wealth/Equity	1 670 555	1 685 643	1 685 643	-	1 670 536	-	-	-	1 685 643
Cash flows									
Net cash from (used) operating	224 755	263 054	263 054	35 310	231 452	123 351	(108 101)	-88%	263 054
Net cash from (used) investing	(227 355)	(258 546)	(258 546)	(11 532)	(58 327)	(86 182)	(27 855)	32%	(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)	2 903	2 903	-	175 001	37 913	(137 088)	-362%	2 903
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	12 408	11 231	10 999	9 366	10 935	9 626	50 589	155 800	270 954
Creditors Age Analysis									
Total Creditors	20 096	-	-	-	-	-	-	-	20 096

4.2- Table C2 Monthly Budget Statement-Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structure used by the different institutions. The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

DC14 Joe Gqabi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	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										
Governance and administration		-	260 873	260 873	1 000	238 382	238 382	-		260 873
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	260 873	260 873	1 000	238 382	238 382	-		260 873
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	63 079	63 079	-	10 844	26 283	(15 439)	-59%	63 079
Planning and development		-	10 307	10 307	-	-	4 295	(4 295)	-100%	10 307
Road transport		-	40 940	40 940	-	10 844	17 058	(6 214)	-36%	40 940
Environmental protection		-	11 832	11 832	-	-	4 930	(4 930)	-100%	11 832
Trading services		-	439 551	439 551	11 516	61 007	183 146	(122 139)	-67%	439 551
Energy sources		-	-	-	-	-	-	-		-
Water management		-	315 113	315 113	7 813	45 272	131 297	(86 025)	-66%	315 113
Waste water management		-	124 438	124 438	3 703	15 735	51 849	(36 115)	-70%	124 438
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	763 503	763 503	12 516	310 233	447 812	(137 578)	-31%	763 503
Expenditure - Functional										
Governance and administration		-	160 115	160 115	8 813	44 604	74 120	(29 516)	-40%	160 115
Executive and council		-	26 061	26 061	3 975	17 844	18 264	(420)	-2%	26 061
Finance and administration		-	134 054	134 054	4 838	26 760	55 856	(29 096)	-52%	134 054
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	32 750	32 750	3 992	8 542	13 646	(5 104)	-37%	32 750
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	20 703	20 703	973	5 407	8 626	(3 219)	-37%	20 703
Housing		-	-	-	-	-	-	-		-
Health		-	12 048	12 048	3 019	3 135	5 020	(1 885)	-38%	12 048
Economic and environmental services		-	118 683	118 683	2 985	28 272	58 303	(30 031)	-52%	118 683
Planning and development		-	66 903	66 903	831	831	27 876	(27 045)	-97%	66 903
Road transport		-	40 180	40 180	2 034	25 346	25 594	(248)	-1%	40 180
Environmental protection		-	11 600	11 600	120	2 095	4 833	(2 738)	-57%	11 600
Trading services		-	206 724	206 724	11 783	58 943	86 135	(27 192)	-32%	206 724
Energy sources		-	-	-	-	-	-	-		-
Water management		-	104 580	104 580	7 978	41 273	43 575	(2 303)	-5%	104 580
Waste water management		-	102 143	102 143	3 805	17 670	42 560	(24 890)	-58%	102 143
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	-	518 272	518 272	27 573	140 361	232 204	(91 844)	-40%	518 272
Surplus/ (Deficit) for the year		-	245 231	245 231	(15 058)	169 873	215 607	(45 735)	-21%	245 231

4.4 Table C4 Monthly Budget Financial Performance

(Revenue and expenditure)

DC14 Joe Gqabi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	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			106 558	106 558	6 162	16 481	44 399	(27 918)	-63%	106 558	
Service charges - sanitation revenue			28 838	28 838	3 132	10 421	12 016	(1 595)	-13%	28 838	
Service charges - refuse revenue								-			
Service charges - other								-			
Rental of facilities and equipment			9	9	-	-	4	(4)	-100%	9	
Interest earned - external investments			4 040	4 040	126	1 788	1 683	104	6%	4 040	
Interest earned - outstanding debtors			13 078	13 078	1 981	7 668	5 449	2 219	41%	13 078	
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services			992	992	-	90	413	(324)	-78%	992	
Transfers and subsidies			355 444	355 444	1 055	13 351	59 241	(45 890)	-77%	355 444	
Other revenue			388	388	58	647	194	453	233%	388	
Gains on disposal of PPE								-		-	
Total Revenue (excluding capital transfers and contributions)			-	509 348	509 348	12 516	50 445	123 400	(72 954)	-59%	509 348
Expenditure By Type											
Employee related costs			186 951	186 951	14 540	76 413	77 896	(1 483)	-2%	186 951	
Remuneration of councillors			7 242	7 242	456	2 274	3 018	(744)	-25%	7 242	
Debt impairment			20 875	20 875	10	1 082	8 698	(7 616)	-88%	20 875	
Depreciation & asset impairment			46 921	46 921	-	-	19 550	(19 550)	-100%	46 921	
Finance charges			2 294	2 294	-	1 044	956	88	9%	2 294	
Bulk purchases			9 000	9 000	1 637	1 585	3 750	(2 165)	-58%	9 000	
Other materials								-			
Contracted services			111 507	111 507	1 035	5 091	46 461	(41 371)	-89%	111 507	
Transfers and subsidies			16 505	16 505	3 032	5 761	6 877	(1 116)	-16%	16 505	
Other expenditure			116 976	116 976	6 864	33 206	48 740	(15 534)	-32%	116 976	
Loss on disposal of PPE								-			
Total Expenditure			-	518 272	518 272	27 573	126 455	215 947	(89 491)	-41%	518 272
Surplus/(Deficit)			-	(8 924)	(8 924)	(15 058)	(76 010)	(92 547)	16 537	(0)	(8 924)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			254 155	254 155	52 339	180 839	180 839	-			254 155
Transfers and subsidies - capital (monetary allocations) (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			-	245 231	245 231	37 281	104 829	88 292			245 231
Taxation								-			
Surplus/(Deficit) after taxation			-	245 231	245 231	37 281	104 829	88 292			245 231
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	245 231	245 231	37 281	104 829	88 292			245 231
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	245 231	245 231	37 281	104 829	88 292			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 - M05 November

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	1									
Multi-Year expenditure appropriation	2									
Governance and administration		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	11 525	57 776	105 898	(48 122)	-45%	254 155
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	254 155	254 155	11 525	57 776	105 898	(48 122)	-45%	254 155
Single Year expenditure appropriation	2									
Governance and administration		-	2 236	2 236	21	624	932	(308)	-33%	2 236
Community and public safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	2 236	2 236	21	624	932	(308)	-33%	2 236
Total Capital Expenditure		-	256 391	256 391	11 546	58 400	106 830	(48 430)	-45%	256 391
Capital Expenditure - Functional Classification										
Governance and administration		-	2 236	2 236	21	624	932	(308)	-33%	2 236
Executive and council		-	50	50	21	21	21	0	2%	50
Finance and administration		-	2 055	2 055	-	557	856	(299)	-35%	2 055
Internal audit		-	131	131	-	46	55	(9)	-16%	131
Community and public safety		-	1 145	1 145	-	-	477	(477)	-100%	1 145
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 145	1 145	-	-	477	(477)	-100%	1 145
Economic and environmental services		-	1 010	1 010	-	-	421	(421)	-100%	1 010
Planning and development		-	1 010	1 010	-	-	421	(421)	-100%	1 010
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	254 155	254 155	11 525	57 776	105 898	(48 122)	-45%	254 155
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	208 555	208 555	11 033	46 501	86 898	(40 397)	-46%	208 555
Waste water management		-	45 600	45 600	492	11 275	19 000	(7 725)	-41%	45 600
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	258 546	258 546	11 546	58 400	107 728	(49 327)	-46%	258 546
Funded by:										
National Government		-	174 155	174 155	9 263	48 785	72 565	(23 780)	-33%	174 155
Provincial Government		-	80 000	80 000	2 284	9 615	33 333	(23 718)	-71%	80 000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	-	254 155	254 155	11 546	58 400	105 898	(47 498)	-45%	254 155
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	4 391	4 391	-	-	1 830	(1 830)	-100%	4 391
Total Capital Funding		-	258 546	258 546	11 546	58 400	107 728	(49 327)	-46%	258 546

4.6. Table C6 Monthly Budget Statement-Financial Position

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

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	19 159	2 273
Call investment deposits			630	630		630
Consumer debtors		116 992	85 991	85 991	270 954	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	2 695	3 178
Total current assets		176 404	123 347	123 347	292 808	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	1 725 438	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	1 732 094	1 710 971
TOTAL ASSETS		1 854 184	1 834 318	1 834 318	2 024 903	1 834 318
LIABILITIES						
Current liabilities						
Bank overdraft		5 673	-	-		-
Borrowing		5 947	2 684	2 684	-	2 684
Consumer deposits		935	890	890	956	890
Trade and other payables		104 765	71 392	71 392	284 416	71 392
Provisions		24 937	22 909	22 909	20 135	22 909
Total current liabilities		142 256	97 876	97 876	305 508	97 876
Non current liabilities						
Borrowing		6 667	11 552	11 552	12 286	11 552
Provisions		34 706	39 246	39 246	36 573	39 246
Total non current liabilities		41 373	50 799	50 799	48 858	50 799
TOTAL LIABILITIES		183 629	148 674	148 674	354 366	148 674
NET ASSETS	2	1 670 555	1 685 643	1 685 643	1 670 536	1 685 643
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 670 555	1 685 643	1 685 643	1 670 536	1 685 643
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 670 555	1 685 643	1 685 643	1 670 536	1 685 643

4.7 Table C7: Monthly Budget Statement - Cash Flow

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

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	9 295	63 461	56 415	7 046	12%	101 604
Other revenue			1 389	1 389	58	647	155	492	318%	1 389
Government - operating		262 319	355 444	355 444	1 055	111 011	114 402	(3 391)	-3%	355 444
Government - capital		314 817	254 155	254 155	52 339	180 839	181 132	(293)	0%	254 155
Interest		3 309	4 040	4 040	126	1 788	1 914	(126)	-7%	4 040
Dividends								-		
Payments										
Suppliers and employees		(368 310)	(437 074)	(437 074)	(24 532)	(111 258)	(219 328)	(108 070)	49%	(437 074)
Finance charges		(5 916)			-	(1 044)	-	1 044	#DIV/0!	-
Transfers and Grants		(7 370)	(16 505)	(16 505)	(3 032)	(13 993)	(11 339)	2 654	-23%	(16 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		224 755	263 054	263 054	35 310	231 452	123 351	(108 101)	-88%	263 054
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors			-	-	15	73	-	73	#DIV/0!	-
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(227 355)	(258 546)	(258 546)	(11 546)	(58 400)	(86 182)	(27 782)	32%	(258 546)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(227 355)	(258 546)	(258 546)	(11 532)	(58 327)	(86 182)	(27 855)	32%	(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	23 778	172 580	35 491			482
Cash/cash equivalents at beginning:			2 422	2 422		2 422	2 422			2 422
Cash/cash equivalents at month/year end:		(5 909)	2 903	2 903		175 001	37 913			2 903

PART 2 – IN-YEAR REPORT

SECTION 5 .SUPPORTING DOCUMENTATION

DC14 Joe Gqabi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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		0,0%	9,5%	9,5%	0,8%	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%	17,8%	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%	95,8%	126,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,5%	3,0%	3,0%	6,3%	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		0,0%	23,0%	23,0%	537,1%	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		0,0%	36,7%	36,7%	151,5%	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%	2,1%	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						

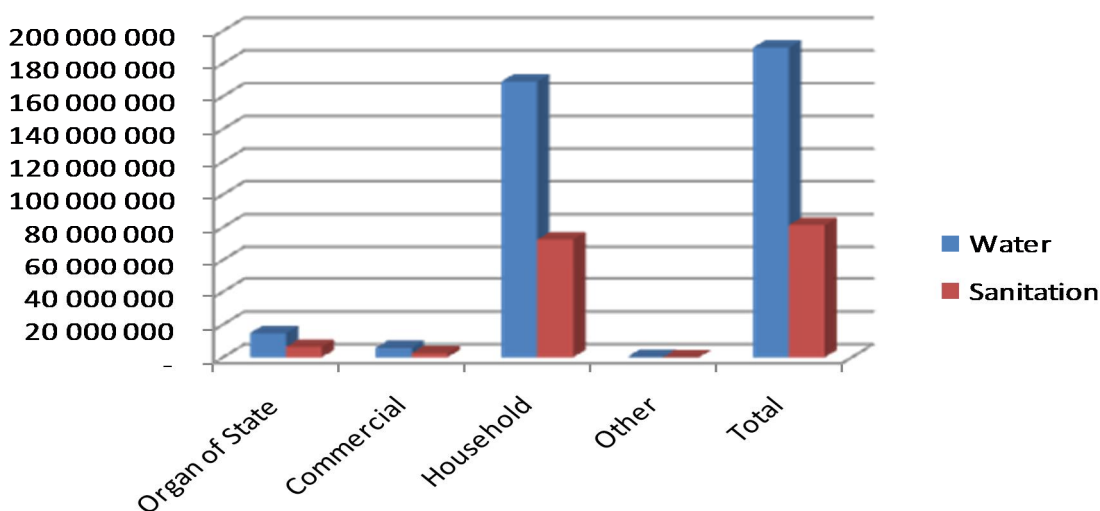
Section 6–Debtors' analysis

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

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	8 655	7 904	7 725	6 625	7 830	6 647	35 342	106 555	187 284	163 000		
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	3 731	3 323	3 211	2 737	3 089	2 941	15 119	49 133	83 284	73 019		
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	22	4	64	3	16	38	127	112	386	296		
Total By Income Source	2000	12 408	11 231	10 999	9 366	10 935	9 626	50 589	155 800	270 954	236 316	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 064	711	882	596	618	611	7 750	8 828	21 057	18 401		
Commercial	2300	602	559	383	301	362	373	1 780	3 820	8 180	6 635		
Households	2400	10 730	9 951	9 725	8 462	9 947	8 636	41 031	143 065	241 548	211 141		
Other	2500	11	11	9	7	8	6	28	88	169	138		
Total By Customer Group	2600	12 408	11 231	10 999	9 366	10 935	9 626	50 589	155 800	270 954	236 316	-	-

	Organ of State	Commercial	Household	Other	Total
Water	14 740 161	5 725 886	169 083 298	118 297	189 667 641
Sanitation	6 317 212	2 453 951	72 464 270	50 699	81 286 132
	21 057 373	8 179 837	241 547 568	168 995	270 953 773

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 creditors' age analysis as at 31 October 2017 with total creditors amounting to R 20 million.

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

Description R thousands	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)	
		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	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	749									749	
Bulk Water	0200	-									-	
PAYE deductions	0300	-									-	
VAT (output less input)	0400	-									-	
Pensions / Retirement deductions	0500	-									-	
Loan repayments	0600	-									-	
Trade Creditors	0700	19 334									19 334	
Auditor General	0800	-									-	
Other	0900	13									13	
Total By Customer Type	1000	20 096	-	-	-	-	-	-	-	-	20 096	-

Section 8–Investment portfolio analysis

8.1 Supporting Table SC5

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

DC14 Joe Gqabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Municipality sub-total					-		-	-	-
<u>Entities</u>									
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 - M05 November

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	1 002	103 980	105 617	(1 637)	-1,5%	246 454	
Local Government Equitable Share			239 160	239 160	-	99 650	99 650	-		239 160	
Finance Management			1 250	1 250	-	1 250	1 250	-		1 250	
EPWP Incentive			2 227	2 227	1 002	1 554	1 554	-		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	53	6 129	18 048	(11 919)	-66,0%	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	53	235	235	-		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	1 055	110 109	125 665	(15 556)	-12,4%	301 969	
Capital Transfers and Grants											
National Government:		-	230 225	230 225	47 806	169 263	169 263	-		230 225	
Municipal Infrastructure Grant (MIG)			159 725	159 725	47 806	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	30 926	30 926	-		80 000	
Emergency Drought Relief			80 000	80 000	4 533	30 926	30 926	-		80 000	
District Municipality:		-	-	-	-	-	-	-		-	
[insert description]								-			
Other grant providers:		-	-	-	-	-	-	-		-	
[insert description]								-			
								-			
Total Capital Transfers and Grants	5	-	310 225	310 225	52 339	200 189	200 189	-		310 225	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	611 236	611 236	53 394	310 298	325 854	(15 556)	-4,8%	612 194	

9.2 Grants Expenditure

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

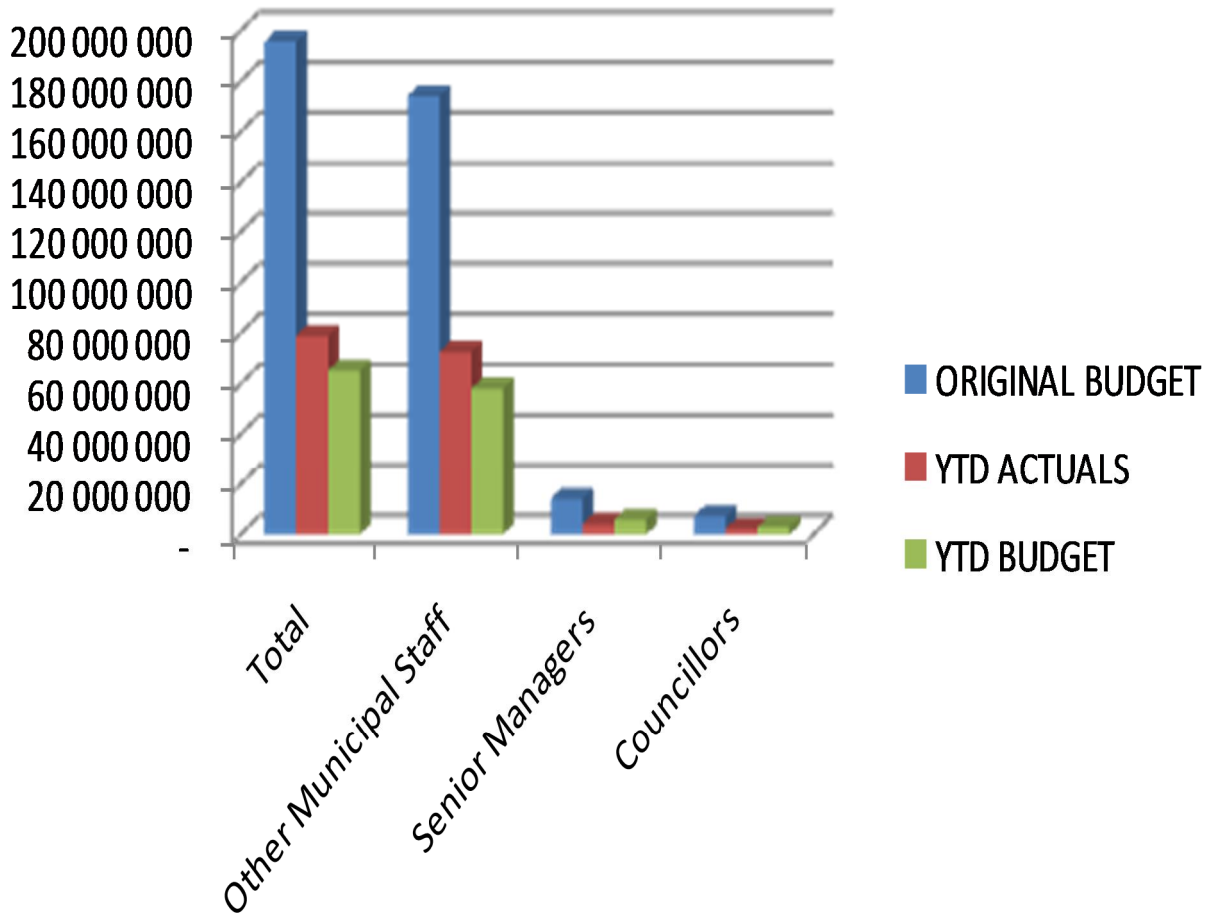
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	246 454	246 454	212	77 485	102 689	(25 204)	-24,5%	246 454
Local Government Equitable Share			239 160	239 160	-	74 738	99 650	(24 913)	-25,0%	239 160
Finance Management			1 250	1 250	34	524	521	3	0,7%	1 250
EPWP Incentive			2 227	2 227	178	1 320	928	392	42,3%	2 227
Rural Roads Asset Management Systems			-	-	-	-	-	-	-	-
Grant			2 180	2 180	-	-	908	(908)	-100,0%	2 180
Municipal Systems Improvement			1 637	1 637	-	903	682	221	32,5%	1 637
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	52 557	52 557	1 947	10 376	21 899	(11 523)	-52,6%	52 557
Department of Roads and Public Works			38 000	38 000	1 947	10 275	15 833	(5 558)	-35,1%	38 000
Department of Environmental Affairs			11 600	11 600	-	-	4 833	(4 833)	-100,0%	11 600
LG SETA			2 000	2 000	-	101	833	(732)	-87,9%	2 000
DTI			957	957	-	-	399	(399)	-100,0%	957
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	2 000	2 000	-	-	833	(833)	-100,0%	2 000
IDC - JoGEDA			2 000	2 000	-	-	833	(833)	-100,0%	2 000
Total operating expenditure of Transfers and Grants:		-	301 011	301 011	2 158	87 862	125 421	(37 560)	-29,9%	301 011
Capital expenditure of Transfers and Grants										
National Government:		-	230 225	230 225	18 020	77 923	95 927	(18 004)	-18,8%	230 225
Municipal Infrastructure Grant (MIG)			159 725	159 725	5 231	54 374	66 552	(12 178)	-18,3%	159 725
Regional Bulk Infrastructure			6 000	6 000	115	4 159	2 500	1 659	66,4%	6 000
Water Services Infrastructure Grant			64 500	64 500	12 674	16 544	26 875	(10 331)	-38,4%	64 500
Housing Settlement			-	-	-	2 846	-	2 846	#DIV/0!	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	80 000	80 000	3 204	11 171	33 333	(22 163)	-66,5%	80 000
Emergency Drought Relief			80 000	80 000	3 204	11 171	33 333	(22 163)	-66,5%	80 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	310 225	310 225	21 224	89 094	129 260	(40 166)	-31,1%	310 225
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	611 236	611 236	23 382	176 956	254 682	(77 726)	-30,5%	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 - M05 November

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 777	4 777	358	1 785	1 990	(206)	-10%	4 777
Pension and UIF Contributions			719	719	49	247	299	(52)	-17%	719
Medical Aid Contributions			1 304	1 304	11	55	543	(488)	-90%	1 304
Motor Vehicle Allowance			222	222	17	87	92	(5)	-6%	222
Cellphone Allowance			221	221	20	100	92	8	8%	221
Housing Allowances					4	18		18	#DIV/0!	
Other benefits and allowances								-		
Sub Total - Councillors			7 242	7 242	459	2 292	3 018	(726)	-24%	7 242
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			9 435	9 435	484	3 143	3 931	(788)	-20%	9 435
Pension and UIF Contributions			622	622	74	295	259	35	14%	622
Medical Aid Contributions			245	245	35	131	102	29	28%	245
Overtime			-	-	-	-	-	-		-
Performance Bonus			1 958	1 958	-	-	816	(816)	-100%	1 958
Motor Vehicle Allowance			942	942	-	300	393	(93)	-24%	942
Cellphone Allowance			335	335	6	43	140	(97)	-69%	335
Housing Allowances			-	-	2	10	-	10	#DIV/0!	-
Other benefits and allowances			125	125	35	240	52	188	362%	125
Payments in lieu of leave			548	548	-	-	228	(228)	-100%	548
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality			14 211	14 211	635	4 161	5 921	(1 760)	-30%	14 211
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 799	114 799	9 502	39 164	47 833	(8 669)	-18%	114 799
Pension and UIF Contributions			13 151	13 151			5 479	(5 479)	-100%	13 151
Medical Aid Contributions			7 099	7 099	907	1 872	2 958	(1 086)	-37%	7 099
Overtime			8 554	8 554	750	3 926	3 564	362	10%	8 554
Performance Bonus			10 126	10 126	-	-	4 219	(4 219)	-100%	10 126
Motor Vehicle Allowance			2 776	2 776	427	938	1 156	(218)	-19%	2 776
Cellphone Allowance			1 310	1 310	104	427	546	(119)	-22%	1 310
Housing Allowances			1 131	1 131	107	423	471	(48)	-10%	1 131
Other benefits and allowances			9 611	9 611	1 648	7 856	4 004	3 852	96%	9 611
Payments in lieu of leave			2 064	2 064	-	-	860	(860)	-100%	2 064
Long service awards			844	844	-	-	352	(352)	-100%	844
Post-retirement benefit obligations			2 727	2 727	-	-	1 136	(1 136)	-100%	2 727
Sub Total - Other Municipal Staff			174 191	174 191	13 445	54 606	72 580	(17 974)	-25%	174 191
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			195 645	195 645	14 540	61 059	81 519	(20 460)	-25%	195 645



SECTION 11 – CAPITAL PROGRAMME PERFORMANCE

11.1 SUPPORTING TABLE C12 & 13

The disclosure on capital programme performance must include at least -

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

DC14 Joe Gqabi - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	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			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	-		
Total Capital expenditure	-	258 546	258 546	58 400					

The Municipality has spent 21 percent of the capital budget as at 30 November 2017.

DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July
 DC14 Joe Gqabi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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 new assets by Asset Class/Sub-class											
Infrastructure		224 003	101 800	101 800	11 525	46 553	42 417	(4 136)	-9,8%	101 800	
Roads Infrastructure		-	-	-	-	2 088	-	(2 088)	#DIV/0!	-	
Roads		-	-	-	-	2 088	-	(2 088)	#DIV/0!	-	
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		157 386	56 200	56 200	11 033	32 580	23 417	(9 163)	-39,1%	56 200	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		157 386	56 200	56 200	11 033	32 580	23 417	(9 163)	-39,1%	56 200	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		66 618	45 600	45 600	492	11 884	19 000	7 116	37,5%	45 600	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		66 618	45 600	45 600	492	11 884	19 000	7 116	37,5%	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		-	-	-	-	-	-	-	-	-	

Community Assets	1 946	1 000	1 000	-	-	417	417	100,0%	1 000
Community Facilities	1 946	1 000	1 000	-	-	417	417	100,0%	1 000
Halls							-		
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Purts							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs	1 946	1 000	1 000	-	-	417	417	100,0%	1 000
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	105	-	-	-	8 086	-	(8 086)	#DIV/0!	-
Operational Buildings	105	-	-	-	8 086	-	(8 086)	#DIV/0!	-
Municipal Offices	105	-	-	-	8 086	-	(8 086)	#DIV/0!	-
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		

Intangible Assets		-	646	646	-	-	269	269	100,0%	646
Servitudes								-		
Licences and Rights		-	646	646	-	-	269	269	100,0%	646
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		-	646	646	-	-	269	269	100,0%	646
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	755	755	-	-	315	315	100,0%	755
Computer Equipment			755	755			315	315	100,0%	755
Furniture and Office Equipment		328	390	390	21	578	163	(416)	-255,7%	390
Furniture and Office Equipment		328	390	390	21	578	163	(416)	-255,7%	390
Machinery and Equipment		50	500	500	-	-	208	208	100,0%	500
Machinery and Equipment		50	500	500	-	-	208	208	100,0%	500
Transport Assets		922	1 100	1 100	-	-	92	92	100,0%	1 100
Transport Assets		922	1 100	1 100	-	-	92	92	100,0%	1 100
Libraries		-	-	-	-	-	-	-		-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	227 355	106 191	106 191	11 546	55 217	43 880	(11 337)	-25,8%	106 191

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

DC14 Joe Gqabi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

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	-	-	63 481	63 481	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	-	-	63 481	63 481	100,0%	152 355	
Dams and Weirs											
Boreholes											
Reservoirs			152 355	152 355			63 481	63 481	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											

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
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 assets	1	-	152 355	152 355	-	46	63 481	63 435	99,9%	152 355

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

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	381	1 471	11 345	9 874	87,0%	27 228
Roads Infrastructure		–	6 900	6 900	–	–	2 875	2 875	100,0%	6 900
Roads										
Road Structures			6 900	6 900	–	–	2 875	2 875	100,0%	6 900
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		–	11 063	11 063	281	1 240	4 610	3 370	73,1%	11 063
Dams and Weirs										
Boreholes										
Reservoirs			11 063	11 063	281	1 240	4 610	3 370	73,1%	11 063
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	9 265	9 265	100	232	3 860	3 629	94,0%	9 265
Pump Station										
Reticulation										
Waste Water Treatment Works			9 265	9 265	100	232	3 860	3 629	94,0%	9 265
Outfall Sewers										
Toilet Facilities										
Capital Spares										

Other assets		-	1 000	1 000	22	54	417	363	87,0%	1 000
Operational Buildings		-	1 000	1 000	22	54	417	363	87,0%	1 000
Municipal Offices			1 000	1 000	22	54	417	363	87,0%	1 000
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	229	229	-	-	95	95	100,0%	229
Computer Equipment			229	229	-	-	95	95	100,0%	229
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
Machinery and Equipment		-	11 328	11 328	-	-	3 776	3 776	100,0%	11 328
Machinery and Equipment			11 328	11 328			3 776	3 776	100,0%	11 328
Transport Assets		-	11 604	11 604	44	371	4 835	4 464	92,3%	11 604
Transport Assets			11 604	11 604	44	371	4 835	4 464	92,3%	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	447	1 896	20 468	18 572	90,7%	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 November 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: 14.12.2017_____