



**EDEN DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2016 - 2017**

**MONTHLY FINANCIAL REPORT**

**31 AUGUST 2016**

<b>Table of Contents</b>	<b>1</b>
Glossary	2
Legislative Framework	3
 <b>PART 1 – IN YEAR REPORT</b>	 <b>4</b>
Section 1 – Resolutions	4
Section 2 – Executive summary	4
Section 3 – In-year budget statement tables	6
 <b>PART 2 SUPPORTING DOCUMENTATION</b>	
Section 4 – Debtor’s analysis	20
Section 5 – Creditors analysis	21
Section 6 – Investment portfolio analysis	22
Section 7 – Allocation and grant receipts and expenditure	23
Section 8 – Expenditure on councillor and staff related expenditure	25
Section 9 – Municipal Manager’s quality certification	26
Section 10: Expenditure per category incurred excluding Roads Function	27
Section 11: Income per category received excluding Roads Function	28
Section 12: Own Funded Project	29
Section 13: Expenditure per Function for each department	30
Section 14: Roads Income Expenditure and the Cumulative figure to date.	31

## **Glossary**

**Annual Budget** – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

**Adjustment Budget** – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its annual budget during the year.

**Allocations (Transfers – see DORA)** – Money received from Provincial or National Government.

**Budget Related Policy(ies)** – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

**Capital Expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet and must be included in the asset register.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure 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.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

**Fruitless and Wasteful Expenditure** – Expenditure that was made in vain and would/should 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.

**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 dated April 2009.

**MFMA** – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

**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** –The day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed 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 budgeted estimates.

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

**Unauthorised Expenditure** – Generally, spending without, or in excess of, an Approved Budget.

**Virement** – A transfer of funds.

**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.

**Vote** – One of the main segments into which a budget is divided. In Eden District this means the different GFS classification the budget is divided.

## **Legislative Framework**

This report has been prepared in terms of the following enabling legislation:

### **The Municipal Finance Management Act – Act No. 56 of 2003**

Section 71: Monthly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **SECTION 1 – RESOLUTIONS**

#### **SECTION 71 Monthly Budget Statements**

These are the resolutions being presented to Council in the monthly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of section 71 of the Municipal Finance Management Act, Act 56 of 2003.

#### **RECOMMENDATION:**

That Council takes note of the monthly report for the year to date ending 31 August 2016.

#### **Section 2 – Executive Summary**

##### **2.1 Introduction**

These figures are presented in terms of section 71 of the MFMA. The information is presented for the month and year to date ending 31 August 2016.

##### **2.2 Consolidated Performance**

###### **2.2.1 Against Annual Budget (original)**

###### **Revenue by source**

The total revenue received for the month of August amounts to **R 4,078,126** , and the year to date revenue amounts to **R 65,916,258**, in comparison to a budgeted figure of **R182,908,098** (excluding Roads budget) representing a 36% of annual revenue.(Refer to income statement attached at the back for reasons for variances.)

###### **Operating Expenditure by type**

Operating expenditure for the month of August amounts **of R10,452,344**, and the year to date expenditure amounts to **R 19,377,508** which is reported against a budget of **R177,474,994** (excluding Roads budget) representing a 11% of annual expenditure. Being the beginning of the new financial year the operational budget is less than 20% and most projects in its planning phase or at supply chain process. Spending will commence within the 2<sup>nd</sup> quarter of the financial year as per estimation. (Refer to income statement attached at the back for reasons for variances.)

## **Capital Expenditure**

The capital budget for the financial year amounts to **R 5,415,495**. Capital expenditure for the month of August amounts to **R28,700**, representing 0.6% of annual expenditure.

See attached capital progress report on page 15 & 16.

### **2.3 Material variances from SDBIP**

Variances and deficiencies will be explained in terms of the SDBIP and will be reported on by the Performance Management Unit, situated in the Office of the Municipal Manager.

### **2.4 Remedial or corrective steps**

HOD's must monitor monthly income and expenditure reports and ensure spending is within budget and spend by 30 June 2017.

### **2.5 Conclusion**

Detailed analysis of the municipal performance for the year to date ending 31 August 2016 will be presented under the different sections of the report.

The municipality implemented various cost saving measures and other activities to ensure that the municipal budget is implemented according to the mandate of Council.

## Section 3 – In-year budget statement tables

### 3.1 Monthly budget statements

#### 3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Eden - Table C1 Monthly Budget Statement Summary - M02 August

Description	2015/16	Budget Year 2016/17							
	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	–	–	–	–	–	–	–		–
Investment revenue	6 621	7 974	–	1 941	2 551	1 329	1 222	92%	7 974
Transfers recognised - operational	186 119	146 708	–	1 500	60 705	24 451	36 254	148%	146 708
Other own revenue	183 046	160 226	–	638	2 660	26 704	(24 044)	-90%	160 226
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375 786</b>	<b>314 908</b>	<b>–</b>	<b>4 078</b>	<b>65 916</b>	<b>52 485</b>	<b>13 432</b>	<b>26%</b>	<b>314 908</b>
Employee costs	105 788	105 720	–	8 386	16 030	17 620	(1 590)	-9%	105 720
Remuneration of Councillors	8 296	8 448	–	161	747	1 408	(661)	-47%	8 448
Depreciation & asset impairment	3 800	4 087	–	–	–	681	(681)	-100%	4 087
Finance charges	69	–	–	–	–	–	–		–
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	249 931	191 220	–	1 905	2 601	31 870	(29 269)	-92%	191 220
<b>Total Expenditure</b>	<b>367 884</b>	<b>309 475</b>	<b>–</b>	<b>10 452</b>	<b>19 378</b>	<b>51 579</b>	<b>(32 202)</b>	<b>-62%</b>	<b>309 475</b>
<b>Surplus/(Deficit)</b>	<b>7 902</b>	<b>5 433</b>	<b>–</b>	<b>(6 374)</b>	<b>46 539</b>	<b>906</b>	<b>45 633</b>	<b>5040%</b>	<b>5 433</b>
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 902</b>	<b>5 433</b>	<b>–</b>	<b>(6 374)</b>	<b>46 539</b>	<b>906</b>	<b>45 633</b>	<b>5040%</b>	<b>5 433</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>7 902</b>	<b>5 433</b>	<b>–</b>	<b>(6 374)</b>	<b>46 539</b>	<b>906</b>	<b>45 633</b>	<b>5040%</b>	<b>5 433</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2 291</b>	<b>5 415</b>	<b>–</b>	<b>29</b>	<b>29</b>	<b>903</b>	<b>(874)</b>	<b>-97%</b>	<b>5 415</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 291	5 415	–	29	29	903	(874)	-97%	5 415
<b>Total sources of capital funds</b>	<b>2 291</b>	<b>5 415</b>	<b>–</b>	<b>29</b>	<b>29</b>	<b>903</b>	<b>(874)</b>	<b>-97%</b>	<b>5 415</b>
<b>Financial position</b>									
Total current assets	175 537	175 537	–		199 414				175 537
Total non current assets	285 987	285 987	–		228 400				285 987
Total current liabilities	38 215	38 215	–		39 546				38 215
Total non current liabilities	133 206	133 206	–		82 798				133 206
<b>Community wealth/Equity</b>	<b>290 103</b>	<b>290 103</b>	<b>–</b>		<b>305 470</b>				<b>290 103</b>
<b>Cash flows</b>									
Net cash from (used) operating	7 674	5 433	–	(6 374)	46 510	906	(45 604)	-5036%	5 433
Net cash from (used) investing	(1 765)	(5 415)	–	168 029	(36 924)	(903)	36 022	-3991%	(5 415)
Net cash from (used) financing	(664)	–	–	–	–	–	–		–
<b>Cash/cash equivalents at the month/year end</b>	<b>148 539</b>	<b>148 557</b>	<b>–</b>	<b>–</b>	<b>19 474</b>	<b>148 542</b>	<b>129 068</b>	<b>87%</b>	<b>9 907</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	779	231	258	–	–	–	–	12 779	14 046
<b>Creditors Age Analysis</b>									
Total Creditors	2 711	–	–	–	–	–	–	–	2 711

### 3.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>224,683</b>	<b>176,268</b>	<b>-</b>	<b>3,748</b>	<b>65,164</b>	<b>7,324</b>	57,841	790%	<b>176,268</b>
Executive and council		224,683	175,765	-	3,765	65,020	2,441	62,579	2563%	175,765
Budget and treasury office		-	-	-	(17)	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	-	-	161	4,882	(4,721)	-97%	503
<i><b>Community and public safety</b></i>		<b>6,251</b>	<b>6,485</b>	<b>-</b>	<b>322</b>	<b>708</b>	<b>4,882</b>	(4,174)	-85%	<b>6,485</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6,065	6,288	-	303	673	2,441	(1,768)	-72%	6,288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	-	19	35	2,441	(2,406)	-99%	197
<i><b>Economic and environmental services</b></i>		<b>143,435</b>	<b>132,155</b>	<b>-</b>	<b>8</b>	<b>43</b>	<b>4,882</b>	(4,839)	-99%	<b>132,155</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143,180	132,000	-	-	-	2,441	(2,441)	-100%	132,000
Environmental protection		255	155	-	8	43	2,441	(2,398)	-98%	155
<i><b>Trading services</b></i>		<b>1,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,417	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>375,786</b>	<b>314,908</b>	<b>-</b>	<b>4,078</b>	<b>65,916</b>	<b>17,088</b>	<b>48,828</b>	<b>286%</b>	<b>314,908</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>95,399</b>	<b>93,648</b>	<b>-</b>	<b>4,571</b>	<b>8,898</b>	<b>17,088</b>	(8,190)	-48%	<b>93,648</b>
Executive and council		42,631	38,229	-	798	2,074	4,882	(2,809)	-58%	38,229
Budget and treasury office		22,226	22,124	-	1,347	2,438	2,441	(3)	0%	22,124
Corporate services		30,542	33,295	-	2,425	4,386	9,765	(5,378)	-55%	33,295
<i><b>Community and public safety</b></i>		<b>86,809</b>	<b>66,080</b>	<b>-</b>	<b>5,052</b>	<b>8,826</b>	<b>9,765</b>	(939)	-10%	<b>66,080</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,616	12,731	-	797	1,315	2,441	(1,126)	-46%	12,731
Public safety		45,889	25,501	-	2,233	3,634	4,882	(1,249)	-26%	25,501
Housing		-	-	-	-	-	-	-	-	-
Health		30,304	27,848	-	2,022	3,877	2,441	1,436	59%	27,848
<i><b>Economic and environmental services</b></i>		<b>161,620</b>	<b>147,012</b>	<b>-</b>	<b>641</b>	<b>1,280</b>	<b>12,206</b>	(10,925)	-90%	<b>147,012</b>
Planning and development		11,559	10,787	-	493	1,005	4,882	(3,877)	-79%	10,787
Road transport		147,263	134,364	-	-	-	4,882	(4,882)	-100%	134,364
Environmental protection		2,798	1,861	-	147	275	2,441	(2,166)	-89%	1,861
<i><b>Trading services</b></i>		<b>24,056</b>	<b>2,734</b>	<b>-</b>	<b>189</b>	<b>373</b>	<b>4,882</b>	(4,509)	-92%	<b>2,734</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		20,812	850	-	68	132	2,441	(2,309)	-95%	850
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,244	1,884	-	121	241	2,441	(2,200)	-90%	1,884
<i><b>Other</b></i>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>367,884</b>	<b>309,474</b>	<b>-</b>	<b>10,452</b>	<b>19,378</b>	<b>43,941</b>	<b>(24,563)</b>	<b>-56%</b>	<b>309,474</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7,902</b>	<b>5,434</b>	<b>-</b>	<b>(6,374)</b>	<b>46,538</b>	<b>(26,853)</b>	<b>73,391</b>	<b>-273%</b>	<b>5,434</b>

This table reflects the operating budget (Financial Performance) in the standard classifications which is the Government Finance Statistics Functions and Sub-function.

These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures being used by the different institutions.



The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

### **Operating Revenue:**

Operating revenue totals **R 4,078,126** for the period ending 31 August 2016. Other income for the month received includes **Interest on External Investments of R 1,940,609** and **Transfers operational of R 1,500,000**. Refer to separate schedule at the back of the report for variances for Eden.

### **Operating Expenditure**

Operating expenditure of **R 10,452,344** is reported for the month ending 31 August 2016. The majority of these expenditure totals Employee and Councillor related cost of **R8 547 447**.

### 3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Eden - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		224,683	175,765	–	3,765	65,020	29,294	35,726	122.0%	175,765
Vote 2 - Budget and Treasury Office		–	–	–	(17)	(17)	–	(17)	#DIV/0!	–
Vote 3 - Corporate Services		–	503	–	–	161	84	77	92.3%	503
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 6 - Health		186	197	–	19	35	33	2	6.9%	197
Vote 7 - Sport and Recreation		6,065	6,288	–	303	673	1,048	(375)	-35.8%	6,288
Vote 8 - Waste Management		1,417	–	–	–	–	–	–	–	–
Vote 9 - Road Transport		–	–	–	–	–	–	–	–	–
Vote 10 - Water		–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		255	155	–	8	43	26	17	66.9%	155
Vote 12 - Roads Agency Function		143,180	132,000	–	–	–	22,000	(22,000)	-100.0%	132,000
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	375,786	314,908	–	4,078	65,916	52,485	13,431	25.6%	314,908
Expenditure by Vote	1									
Vote 1 - Executive and Council		42,631	38,229	–	798	2,074	6,372	(4,298)	-67.5%	38,229
Vote 2 - Budget and Treasury Office		22,226	22,123	–	1,347	2,438	3,687	(1,249)	-33.9%	22,123
Vote 3 - Corporate Services		30,542	33,295	–	2,425	4,386	5,549	(1,163)	-21.0%	33,295
Vote 4 - Planning and Development		11,559	10,788	–	493	1,005	1,798	(793)	-44.1%	10,788
Vote 5 - Public Safety		45,889	25,501	–	2,233	3,634	4,250	(617)	-14.5%	25,501
Vote 6 - Health		31,304	27,848	–	2,022	3,877	4,641	(764)	-16.5%	27,848
Vote 7 - Sport and Recreation		21,117	12,732	–	797	1,315	2,122	(807)	-38.0%	12,732
Vote 8 - Waste Management		3,244	1,884	–	121	241	314	(73)	-23.1%	1,884
Vote 9 - Road Transport		4,083	2,364	–	–	–	394	(394)	-100.0%	2,364
Vote 10 - Water		20,812	850	–	68	132	142	(10)	-7.0%	850
Vote 11 - Environmental Protection		2,797	1,861	–	147	275	310	(35)	-11.2%	1,861
Vote 12 - Roads Agency Function		143,180	132,000	–	–	–	22,000	(22,000)	-100.0%	132,000
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	379,384	309,475	–	10,452	19,378	51,579	(32,202)	-62.4%	309,475
Surplus/ (Deficit) for the year	2	(3,598)	5,433	–	(6,374)	46,538	905	45,633	5039.5%	5,433

Reporting per municipal vote provide details on the spread of spending over the various functions of council.

Income is mainly budgeted under the Executive and Council function and therefor the majority of the income will be reflected under this section.

The consolidation of the Roads Agency function into the budget of EdenDM reflects under the Roads Transport municipal function above.

No reporting on the operations in terms of the Roads Agency function is included in the report, the Roads income and expenditure is consolidated into Eden's Financial Statements after year end (30 June 2017).

### 3.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC4 Eden - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Council of Merton - Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 2016/17										
Description	Ref	2015/16	Budget Year 2016/17							
		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								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment		1 345	1 424		145	237	237	(0)	0%	1 424
Interest earned - external investments		6 621	7 974		1 941	2 551	1 329	1 222	92%	7 974
Interest earned - outstanding debtors		754	799		100	204	133	71	54%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15 692	14 500		-	1 204	2 417	(1 213)	-50%	14 500
Transfers recognised - operational		186 119	146 708		1 500	60 705	24 451	36 254	148%	146 708
Other revenue		165 255	143 503		392	1 015	23 917	(22 902)	-96%	143 503
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		375 786	314 908	-	4 078	65 916	52 485	13 432	26%	314 908
Expenditure By Type										
Employee related costs		105 788	105 720		8 386	16 030	17 620	(1 590)	-9%	105 720
Remuneration of councillors		8 296	8 448		161	747	1 408	(661)	-47%	8 448
Debt impairment		1 000	1 060		-	-	177	(177)	-100%	1 060
Depreciation & asset impairment		3 800	4 087		-	-	681	(681)	-100%	4 087
Finance charges		69	-		-	-		-		
Bulk purchases								-		
Other materials								-		
Contracted services		61 905	11 214		282	767	1 869	(1 102)	-59%	11 214
Transfers and grants								-		
Other expenditure		187 026	178 946		1 623	1 834	29 824	(27 990)	-94%	178 946
Loss on disposal of PPE								-		
Total Expenditure		367 884	309 475	-	10 452	19 378	51 579	(32 202)	-62%	309 475
Surplus/(Deficit)		7 902	5 433	-	(6 374)	46 539	906	45 633	0	5 433
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		7 902	5 433	-	(6 374)	46 539	906			5 433
Taxation								-		
Surplus/(Deficit) after taxation		7 902	5 433	-	(6 374)	46 539	906			5 433
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7 902	5 433	-	(6 374)	46 539	906			5 433
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7 902	5 433	-	(6 374)	46 539	906			5 433

## **Revenue by Source**

Revenue by source explains the types of income budgeted for and the performance of these items individually.

### **Rental of facilities and equipment:**

An amount of R 145,379.27, are reported for the month of August 2016 in comparison to a budgeted amount of R 1 424 332 for the year.

### **Interest earned – External Investments:**

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short term period. Interest received for the month under review were R 1,940,609 in comparison to a budgeted amount of R 7 973 700 for the year.

### **Interest raised – Outstanding debtors**

The interest on outstanding debtors raised amounts to R 100,244 for the month of August 2016 and are mainly due to outstanding fire service accounts.

### **Agency services**

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 3% on the cost of additional reseal projects. Revenue in respect of the Agency Services for the month of August amounts to R 1,204,075 but due to system integration it will only reflect after month end.

### **Transferred recognised – operational**

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R59,205,000 for the Equitable Share was received during July 2016. The Municipality received R1,250,000 for Financial Management Grant and R250,000 for the EPWP Grant for the month of August 2016.

The municipality followed the Application for roll-over process for the unspent grant balances, awaiting feedback from National and Provincial Treasury regarding the request for roll-over.

#### Other revenue / Sundry income

Other revenue reflects an amount of R 391,893.69 for the month of August 2016. Other revenue consists of the following:

Sundry Income	R 357,472
---------------	-----------

*(consists of amongst others chalets income R229,094 / camping fees total to R 39,503, caravans R 22,499, day visitors R 3,579, tariffs & penalties health R 19,405, health claims R43,945)*

Seta – Reimbursements	R 34,421
-----------------------	----------

#### **Expenditure by Type**

Expenditure by type reflects the operational budget per main type/category of expenditure.

#### Employee Related cost / Remuneration of councillors

Remuneration related expenditure for the month of August 2016 amounts to

R8 547 447 of a budgeted amount of R 114 168 475, and the year to date expenditure amounts to R 16,776,599 which represents 15% of the budgeted amount.

#### Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items.

#### Finance charges

The municipality have no outstanding loans and did not budget for finance charges as Council will not take up any new loans.

#### Contracted services

Contracted Services of R282,262.61 is reflected in the financial results for the month ending 31 August 2016.

### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R1,622,635 for the month of August 2016.

Most of the other expenditure is only accounted for at the end of the financial year. The other expenditure consists of amongst others the following:

- Operating Projects (own funds)
- General expenses
- Contributions to provisions
- Actuarial Loss

### 3.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC4 Eden - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		7	1,690	-	-	-	282	(282)	-100%	1,690
Vote 2 - Budget and Treasury Office		140	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,126	405	-	-	-	68	(68)	-100%	405
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		775	970	-	-	-	162	(162)	-100%	970
Vote 6 - Health		11	-	-	-	-	-	-	-	-
Vote 7 - Sport and Recreation		217	1,870	-	-	-	312	(312)	-100%	1,870
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		15	480	-	29	29	80	(51)	-64%	480
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	2,291	5,415	-	29	29	903	(874)	-97%	5,415
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		2,291	5,415	-	29	29	903	(874)	-97%	5,415

Variances explained in Supporting Table C5

Refer to next page for detail breakdown of the capital expenditure.

Vote number	Project description	Original Budget R'	YTD Expenditure R'	Year to date Budget	Variance R'	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
10/50/01/6010/014	Swartvlei Septic Tank Project	R 120,000.00	R -	10,000.00	10,000.00	100%	Awarded to Wilson Plumbers	Awarded to Wilson Plumbers	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
10/50/01/6050/058	Smoke Detectors	R 40,000.00	R -	3,333.33	3,333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/059	Finger Scanner	R 50,000.00	R -	4,166.67	4,166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/064	Upgrading of Building / Resorts	R 1,750,000.00	R -	145,833.33	145,833.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/065	Safety gates (Spa)	R 7,500.00	R -	625.00	625.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/066	Blinds (Spa)	R 3,000.00	R -	250.00	250.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/067	Safety gates (DeHoek)	R 5,000.00	R -	416.67	416.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/022	Office Chairs (Data Office)	R 5,400.00	R -	450.00	450.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/023	Office Chairs (SCM Office)	R 10,800.00	R -	900.00	900.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/024	High Back Chairs (Creditors)	R 8,100.00	R -	675.00	675.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/025	High Back Chairs (BTO)	R 10,800.00	R -	900.00	900.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/026	Visitors Chairs (BTO)	R 4,000.00	R -	333.33	333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/027	Chairs (JOC Replacements)	R 45,000.00	R -	3,750.00	3,750.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/028	Office Chairs (MHS George)	R 9,431.36	R -	785.95	785.95	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/029	Filing Shelf (MHS George)	R 2,700.00	R -	225.00	225.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/030	New Working Station (MHS Marlon)	R 2,000.00	R -	166.67	166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/031	Office Chairs (Registry)	R 5,000.00	R -	416.67	416.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/032	Binders (Registry)	R 4,000.00	R -	333.33	333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/033	Office Chairs (Committee)	R 5,000.00	R -	416.67	416.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/034	Replacement of Council Chamber chairs	R 200,000.00	R -	16,666.67	16,666.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/035	Office Chairs (MHS Klein Karoo)	R 2,000.00	R -	166.67	166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/036	High back chairs (MHS Langeberg)	R 6,941.06	R -	578.42	578.42	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/037	Visitors chairs (MHS Langeberg)	R 11,571.00	R -	964.25	964.25	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/038	Desk Unit (MHS Langeberg)	R 8,685.00	R -	723.75	723.75	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/039	Office Chair (Mosselbay)	R 1,500.00	R -	125.00	125.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/040	Cabinet (lakes Area)	R 3,500.00	R -	291.67	291.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/041	Pedestal fan (Lakes Area)	R 450.00	R -	37.50	37.50	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/042	Mobile aircon (Lakes Area)	R 2,000.00	R -	166.67	166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/043	High back chair (Lakes area)	R 2,672.43	R -	222.70	222.70	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/044	Pedestal fans (Plettenbergbay)	R 2,400.00	R -	200.00	200.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/045	High back chairs (Plett)	R 5,344.86	R -	445.41	445.41	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/046	Hinged door cupboards (Plett)	R 3,920.00	R -	326.67	326.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.



10/50/01/6055/046	Hinged door cupboards (Plett)	R	3,920.00	R	-	326.67	326.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/047	Office furniture (Air Quality)	R	14,000.00	R	964.91	1,166.67	201.76	17%	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/048	Steel Cabinet	R	25,000.00	R	-	2,083.33	2,083.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/049	Steel Shelves	R	40,000.00	R	-	3,333.33	3,333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/050	Urn (MHS George)	R	1,200.00	R	-	100.00	100.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/051	Laminator (Registry)	R	2,000.00	R	-	166.67	166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/052	Equipment (Spa)	R	180,000.00	R	-	15,000.00	15,000.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/053	Refrigerator (MHS Langeberg)	R	3,200.00	R	-	266.67	266.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/054	Vacuum cleaner (Langeberg)	R	3,189.00	R	-	265.75	265.75	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6055/055	Laminator (Lakes area)	R	3,000.00	R	-	250.00	250.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/032	OTP Computer Equipment	R	256,000.00	R	-	21,333.33	21,333.33	100%	in process		No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/048	Fire Fighting Equipment	R	200,000.00	R	-	16,666.67	16,666.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/057	Radio Transmitter	R	400,000.00	R	-	33,333.33	33,333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/063	MIA (Major Incident Alert) System	R	215,000.00	R	-	17,916.67	17,916.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/064	Aeroquille Mobile Analyzer	R	430,000.00	R	-	35,833.33	35,833.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/065	Weather station	R	50,000.00	R	27,735.10	4,166.67	(23,568.43)	-566%	In process	In process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/066	Council chambers	R	700,000.00	R	-	58,333.33	58,333.33	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/068	Upgrading of security system (HO)	R	180,000.00	R	-	15,000.00	15,000.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/069	Equipment (TASK)	R	8,000.00	R	-	666.67	666.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/070	Camera (Disaster management)	R	15,000.00	R	-	1,250.00	1,250.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/071	Map Hangers (Disaster Management)	R	1,500.00	R	-	125.00	125.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/072	Laser Point Wireless Presenter(Disaster)	R	600.00	R	-	50.00	50.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/073	Overhead Projector (MHS George)	R	4,590.00	R	-	382.50	382.50	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/074	Free Chlorine Meter (MHS George)	R	22,500.00	R	-	1,875.00	1,875.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/076	Hand held recording equipment (Comm)	R	5,000.00	R	-	416.67	416.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/078	Data Projector(loerie & oudeniqua)	R	12,000.00	R	-	1,000.00	1,000.00	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/079	Dongel (Committee)	R	20,000.00	R	-	1,666.67	1,666.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/083	Equipment (Dehoek)	R	80,000.00	R	-	6,666.67	6,666.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6065/085	Equipment (Swartvlei)	R	50,000.00	R	-	4,166.67	4,166.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
10/50/01/6070/006	Pool Vehicles	R	155,000.00	R	-	12,916.67	12,916.67	100%	Not Started yet	Not Started yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
		R	-	R	-			#DIV/0!				
<b>Totals</b>			<b>5,415,494.71</b>		<b>28,700.01</b>	<b>172,810.95</b>	<b>172,810.95</b>	<b>100%</b>				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)												
<b>Commitments against capital for the month August 2016</b>												
10/50/01/6065/032	ICT Computer Related Equipment	R	5,479.35									
10/50/01/6055/047	Office furniture (Air Quality)	R	9,964.60									
10/50/01/6010/014	Swartvlei Septic Tank Project	R	61,130.96									
10/50/01/6055/025	High Back Chairs (BTO)	R	2,238.22									
10/50/01/6055/031	Office Chairs (Registry)	R	4,398.00									
10/50/01/6055/032	Binders (Registry)	R	4,270.00									
10/50/01/6055/055	Laminator (Lakes area)	R	1,920.90									
10/50/01/6065/070	Camera (Disaster management)	R	14,999.00									
10/50/01/6065/071	Map Hangers (Disaster Management)	R	796.65									
10/50/01/6065/083	Equipment (De Hoek)	R	22,611.90									
		R	<b>127,809.58</b>									

### 3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		148,539	148,539		187,639	148,539
Call investment deposits						-
Consumer debtors		14,946	14,946		2,675	14,946
Other debtors		5,016	5,016		5,360	5,016
Current portion of long-term receivables		2,757	2,757			2,757
Inventory		4,279	4,279		3,740	4,279
<b>Total current assets</b>		<b>175,537</b>	<b>175,537</b>	<b>-</b>	<b>199,414</b>	<b>175,537</b>
<b>Non current assets</b>						
Long-term receivables		57,679	57,679			57,679
Investments		26	26		26	26
Investment property		85,712	85,712		85,645	85,712
Investments in Associate						
Property, plant and equipment		140,469	140,469		140,878	140,469
Agricultural						
Biological assets						
Intangible assets		2,101	2,101		1,851	2,101
Other non-current assets						
<b>Total non current assets</b>		<b>285,987</b>	<b>285,987</b>	<b>-</b>	<b>228,400</b>	<b>285,987</b>
<b>TOTAL ASSETS</b>		<b>461,524</b>	<b>461,524</b>	<b>-</b>	<b>427,814</b>	<b>461,524</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35,502	35,502		33,358	35,502
Provisions		2,713	2,713		6,188	2,713
<b>Total current liabilities</b>		<b>38,215</b>	<b>38,215</b>	<b>-</b>	<b>39,546</b>	<b>38,215</b>
<b>Non current liabilities</b>						
Borrowing						
Provisions		133,206	133,206		82,798	133,206
<b>Total non current liabilities</b>		<b>133,206</b>	<b>133,206</b>	<b>-</b>	<b>82,798</b>	<b>133,206</b>
<b>TOTAL LIABILITIES</b>		<b>171,421</b>	<b>171,421</b>	<b>-</b>	<b>122,344</b>	<b>171,421</b>
<b>NET ASSETS</b>	2	<b>290,103</b>	<b>290,103</b>	<b>-</b>	<b>305,470</b>	<b>290,103</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		264,933	264,933		280,794	264,933
Reserves		25,170	25,170		24,676	25,170
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>290,103</b>	<b>290,103</b>	<b>-</b>	<b>305,470</b>	<b>290,103</b>

This table excludes the actual figures for Roads department.

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

DC4 Eden - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		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, penalties & collection charges								-		
Service charges								-		
Other revenue		182,933	159,427		638	2,661	26,571	(23,911)	-90%	159,427
Government - operating		186,119	146,708		1,500	60,705	24,451	36,254	148%	146,708
Government - capital							-	-		
Interest		6,621	8,773		1,941	2,551	1,462	1,088	74%	8,773
Dividends			-					-		
<b>Payments</b>										
Suppliers and employees		(320,713)	(309,475)		(10,452)	(19,406)	(51,579)	(32,173)	62%	(309,475)
Finance charges		(69)					-	-		-
Transfers and Grants		(47,217)					-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>7,674</b>	<b>5,433</b>	<b>-</b>	<b>(6,374)</b>	<b>46,510</b>	<b>906</b>	<b>(45,604)</b>	<b>-5036%</b>	<b>5,433</b>
<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		26			168,000	(36,953)		(36,953)	#DIV/0!	
<b>Payments</b>										
Capital assets		(1,791)	(5,415)		29	29	(903)	(931)	103%	(5,415)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1,765)</b>	<b>(5,415)</b>	<b>-</b>	<b>168,029</b>	<b>(36,924)</b>	<b>(903)</b>	<b>36,022</b>	<b>-3991%</b>	<b>(5,415)</b>
<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		(664)						-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(664)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5,245</b>	<b>18</b>	<b>-</b>	<b>161,654</b>	<b>9,586</b>	<b>3</b>			<b>18</b>
Cash/cash equivalents at beginning:		143,294	148,539			9,889	148,539			9,889
Cash/cash equivalents at month/year end:		148,539	148,557	-		19,474	148,542			9,907

The municipal bank balance at 31 August 2016 totals R 19 473 583.13

Detailed information regarding the cash position is tabled below.

<b>REPORTING MONTH: 31 AUGUST 2016</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Cash &amp; Cash Equivalents</b>	<b>195,578,241.00</b>	<b>187,638,710.00</b>
<b>LESS:</b>	<b>120,825,991.30</b>	<b>121,685,993.25</b>
Unspent Conditional Grants	16,871,826.63	18,800,681.36
Current portion long term liabilities	-	
Provision for staff leave	3,786,888.35	6,961,955.00
Provision for staff shift allowance	1,082,500.24	1,082,500.00
Post Retirement Benefits	29,812,896.00	33,928,872.00
Current Portion: Alien Vegetation	4,786,451.00	6,179,203.00
Performance Bonus	-	515,015.00
Grant received in advance	44,403,750.00	29,602,500.00
Trade Payables	4,748,073.00	4,995,934.00
Unspent Capital budget 2 month	451,291.23	873,882.44
Unspent Operational budget 2 months	14,882,314.85	18,745,450.45
Sub total	<b>74,752,249.70</b>	<b>65,952,716.75</b>
<b>PLUS:</b>	<b>3,416,148.50</b>	<b>1,337,710.98</b>
VAT Receivable	-	-
Receivable Exchange	3,416,148.50	1,337,710.98
Other receivables after impairment		
	<b>78,168,398.20</b>	<b>67,290,427.73</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	29,257,138.48	28,762,416.48
Sub Total	48,911,259.72	38,528,011.25
<b>LESS: CONTIGENT LIABILITIES</b>	<b>21,409,779.00</b>	<b>20,970,021.00</b>
Theunis Barnard		38,231.00
F du Toit (Vicbay Theft)	376,750.00	376,750.00
Claim from Lefatshe Computer Systems	12,733,029.00	9,329,213.00
Hoogbaard / Delo		600,000.00
I Gerber		21,840.00
Claim from Department of Public Works (Correctional Services Uniondale)	8,300,000.00	8,300,000.00
MR Michaels		-
Keyser, Doorn drift Farm		839,201.00
T De Bruyn		268,967.00
K Langeveld		316,819.00
V Gouws/Mc Master/Taylor		879,000.00
<b>Surplus / (Deficit)</b>	<b>27,501,480.72</b>	<b>17,557,990.25</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Budget Year 2016/17														
Description	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-			
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									-	-			
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700	182	45	135					1,156	1,518	1,156			
Interest on Arrear Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	597	186	122					11,623	12,528	11,623			
Total By Income Source	2000	779	231	258	-	-	-	-	12,779	14,046	12,779	-	-	
2015/16 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200									-	-			
Commercial	2300									-	-			
Households	2400	476	175	216					3,539	4,406	3,539			
Other	2500	303	56	42					9,240	9,641	9,240			
Total By Customer Group	2600	779	231	258	-	-	-	-	12,779	14,046	12,779	-	-	

The collection of debtors is a continuing process and currently being conducted by the Debtor section within finance. The majority of the debtors outstanding over one year are the Councillors debt with regard to travel claims and cannot be written off without the approval of the MEC.

The current outstanding debtors of council at the end of 31 August 2016 totals R14.m.

Continues reporting in terms of progress will be included in the monthly FMR reports.

## Section 5 – Creditors' analysis

### Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description		NT Code	Budget Year 2016/17								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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300	1,293									1,293
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500	1,412									1,412
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800	5									5
Other	0900										-
Total By Customer Type	1000	2,711	-	-	-	-	-	-	-	2,711	-

The short coming in the creditors system needs attention to ensure that more accurate reporting can be done in respect of outstanding overdue accounts, changes to financial system has been placed on hold until feedback has been received from National Treasury regarding our financial system and MSCOA.

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

		Movements for the month				
	Balance as at 01 Aug 2015	Investments matured	Investments made	Balance as at 31 Aug 2015	Interest earned	Interest earned
					Month	Year to date
<b>Eden district municipality</b>						
<i>Interest Received YTD</i>				-		
<i>Standard Bank</i>	62,000,000.00	-62,000,000.00	-56,000,000.00	56,000,000.00	411,747.95	411,747.95
<i>FNB</i>	-	-	-	-	-	283,587.25
<i>ABSA</i>	62,000,000.00	-62,000,000.00	-56,000,000.00	56,000,000.00	401,148.49	401,148.49
<i>Nedbank</i>	62,000,000.00	-62,000,000.00	-56,000,000.00	56,000,000.00	414,465.75	414,465.75
<i>Standard Bank - Bank Guarantee investment</i>	134,433.58			135,140.74	707.16	1,457.25
<b>BANK DEPOSITS</b>	<b>186,134,433.58</b>	<b>-186,000,000.00</b>	<b>-168,000,000.00</b>	<b>168,135,140.74</b>	<b>1,228,069.35</b>	<b>1,512,406.69</b>

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

## Section 7 – Allocation and grant receipts and expenditure

### 7.1 Supporting Table C6

DC4 Eden - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		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>		182,936	144,344	–	1,500	60,705	24,057	35,523	147.7%	144,344
Local Government Equitable Share		138,902	142,094		–	59,205	23,682	35,523	150.0%	142,094
Finance Management		1,250	1,250		1,250	1,250	208			1,250
Municipal Systems Improvement		930	–				–			–
EPWP Incentive		1,005	1,000		250	250	167			1,000
	3	20,849	–				–			–
		20,000	–				–			–
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		3,183	2,364	–	–	–	394	(394)	-100.0%	2,364
Integrated Transport Planning		900	–			–	–	–		–
								–		
Rural Roads Asset Management Grant	4	2,283	2,364				394	(394)	-100.0%	2,364
Other transfers and grants [insert description]								–		
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
<b>Total Operating Transfers and Grants</b>	5	186,119	146,708	–	1,500	60,705	24,451	35,129	143.7%	146,708

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act.

All other unspent balances were addressed during the roll-over application process of National Treasury and Provincial Treasury. Awaiting approval from National and Provincial Treasury regarding application for roll-over grants.



## 7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		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:		182,936	144,344	–	141	237	24,057	(23,820)	-99.0%	144,344
Local Government Equitable Share		138,902	142,094				23,682	(23,682)	-100.0%	142,094
Finance Management		1,250	1,250		68	125	208	(84)	-40.1%	1,250
Municipal Systems Improvement		930	–					–		–
EPWP Incentive		1,005	1,000		73	112	167	(54)	-32.6%	1,000
		20,849	–					–		–
		20,000	–					–		–
Other transfers and grants [insert description]								–		
Provincial Government:		3,183	2,364	–	–	–	394	(394)	-100.0%	2,364
Integrated Transport Planning		900	–				–	–		–
								–		
Rural Roads Asset Management Grant		2,283	2,364				394	(394)	-100.0%	2,364
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		186,119	146,708	–	141	237	24,451	(24,214)	-99.0%	146,708

Performance reporting on grants are been done by the Chief Financial Officer in order to comply with the Division of Revenue Act.

The Equitable Share is used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and therefore unconditional.

## Section 8 – Expenditure on councillor and board members allowances and employee benefits

### Supporting Table C8

DC4 Eden - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		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		5,901	5,950		115	546	496	50	10%	5,950
Pension and UIF Contributions		146	171		10	20	14	6	44%	171
Medical Aid Contributions		214	273		(4)	10	23	(13)	-58%	273
Motor Vehicle Allowance		1,667	1,240		34	141	103	38	37%	1,240
Cellphone Allowance		368	315		6	30	26	4	17%	315
Housing Allowances								-		
Other benefits and allowances			500				42	(42)	-100%	500
<b>Sub Total - Councillors</b>		<b>8,296</b>	<b>8,449</b>	<b>-</b>	<b>161</b>	<b>747</b>	<b>704</b>	<b>43</b>	<b>6%</b>	<b>8,449</b>
<b>% increase</b>	4		<b>1.8%</b>							<b>1.8%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,554	3,716		307	614	619	(6)	-1%	3,716
Pension and UIF Contributions		652	687		51	101	115	(14)	-12%	687
Medical Aid Contributions		57	63		8	16	11	6	55%	63
Overtime								-		
Performance Bonus		546	554		(3)	(6)	92	(99)	-107%	554
Motor Vehicle Allowance		572	507		43	86	85	2	2%	507
Cellphone Allowance		33	33		2	4	6	(2)	-27%	33
Housing Allowances		84	84		7	14	14	-		84
Other benefits and allowances			200					-		
Payments in lieu of leave			62					-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,498</b>	<b>5,906</b>	<b>-</b>	<b>414</b>	<b>828</b>	<b>941</b>	<b>(112)</b>	<b>-12%</b>	<b>5,644</b>
<b>% increase</b>	4		<b>7.4%</b>							<b>2.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		59,872	62,094		5,476	10,385	10,349	36	0%	62,094
Pension and UIF Contributions		12,451	14,001		1,043	1,975	2,334	(358)	-15%	14,001
Medical Aid Contributions		8,395	9,381		729	1,446	1,564	(118)	-8%	9,381
Overtime		1,263	1,255		115	194	209	(15)	-7%	1,255
Performance Bonus							-	-		
Motor Vehicle Allowance		6,098	5,050		469	920	842	78	9%	
Cellphone Allowance		132	358				60	(60)	-100%	358
Housing Allowances		726	884		59	115	147	(32)	-22%	884
Other benefits and allowances		1,342	1,522		72	128	254	(126)	-50%	1,522
Payments in lieu of leave		4,430	4,892		9	39	815	(776)	-95%	4,892
Long service awards			377					-		377
Post-retirement benefit obligations	2	5,582						-		
<b>Sub Total - Other Municipal Staff</b>		<b>100,291</b>	<b>99,814</b>	<b>-</b>	<b>7,972</b>	<b>15,202</b>	<b>16,573</b>	<b>(1,371)</b>	<b>-8%</b>	<b>94,764</b>
<b>% increase</b>	4		<b>-0.5%</b>							<b>-5.5%</b>
<b>Total Parent Municipality</b>		<b>114,085</b>	<b>114,169</b>	<b>-</b>	<b>8,547</b>	<b>16,777</b>	<b>18,218</b>	<b>(1,440)</b>	<b>-8%</b>	<b>108,857</b>

The year to date expenditure in respect of remuneration amounts to R16 776 599.29 which represents 15% of the budgeted amount.

## **Section 9 – Municipal manager’s quality certification**

NAVRAE:  
ENQUIRIES: L Hoek

KONTAKNR  
CONTACT NO 044 803 1449

VERW:  
REF: 6/18/7/2016-2017

KANTOOR:  
OFFICES: George

DATUM  
DATE 12 September 2016



### **QUALITY CERTIFICATE**

I, G W LOUW, the accounting officer of **EDEN DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

(mark as appropriate)

- ☐ **The monthly budget statement**
- ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the month ended **31 AUGUST 2016**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name G.W. Louw

Accounting Officer of **EDEN DISTRICT MUNICIPALITY (DC4)**.

Signature [Signature]

Date 14/09/16

**Section 10: Expenditure per category incurred excl Roads Function for August 2016 + Year to Date**

DESCRIPTION	Budget 2016/2017	Month - August 2016	YTD August 2016	% SPENT	Note
<b>SALARY RELATED EXPENSES</b>					
Salaries	65,787,812.82	5,782,482.71	10,998,724.27	17%	
Overtime	1,254,991.18	115,067.92	193,745.46	15%	
Performance Bonus	553,750.00	(3,401.72)	(6,803.54)	-1%	
Housing	968,326.32	66,342.00	129,350.00	13%	
Bonus	4,954,123.98	8,589.39	38,863.81	1%	
Leave payment	377,298.11	-	-	0%	
Pension	11,168,604.37	935,885.68	1,764,942.66	16%	
Medical	9,443,875.52	737,732.27	1,462,086.88	15%	
Group Insurance	804,051.69	58,332.46	116,347.98	14%	
UIF	503,984.07	33,771.87	68,037.54	13%	
Workmens Compensation	1,316,196.23	-	-	0%	
Bargaining	34,153.14	1,858.56	3,747.84	11%	
Skills Development levy	861,275.13	64,278.24	122,973.15	14%	
Travelling Allow ance	5,557,419.00	511,744.63	1,005,769.52	18%	
Acting Allow ance	593,473.61	-	-	0%	
Standby Allow ance	1,150,118.71	73,643.04	131,988.74	11%	
Telephone Allow ance	390,960.00	-	-	0%	
<b>total</b>	<b>105,720,413.88</b>	<b>8,386,327.05</b>	<b>16,029,774.31</b>	<b>15%</b>	<b>Note 1</b>
<b>COUNCILLOR REMUNERATION</b>					
Remuneration	5,949,891.00	114,957.46	545,954.15	9%	
Pension	170,814.00	10,217.91	20,132.84	12%	
Medical	272,546.00	(4,383.00)	9,652.16	4%	
Travelling Allow ance	1,240,242.00	34,256.51	140,625.91	11%	
Telephone Allow ance	314,568.00	6,070.92	30,459.92	10%	
Individual Allow ance	500,000.00	-	-	0%	
<b>total</b>	<b>8,448,061.00</b>	<b>161,119.80</b>	<b>746,824.98</b>	<b>9%</b>	<b>Note 2</b>
Bad Debts	1,060,000.00	-	-	0%	Note 3
Depreciation	4,086,778.48	-	-	0%	Note 4
Repairs and maintenance	5,588,876.66	463,571.78	542,732.78	10%	Note 5
Contracted services	11,213,624.77	282,262.61	766,952.54	7%	Note 6
Grant projects		(30,787.03)	(4.81)		Note 7
Ow n fund projects	5,782,050.00	158,685.72	158,685.72	3%	Note 8
<b>General expenses</b>	<b>24,922,344.48</b>	<b>1,031,164.41</b>	<b>1,132,542.70</b>	<b>5%</b>	<b>Note 9</b>
Contribution	5,921,244.00	-	-	0%	Note 3
Actuarial loss	4,731,601.00	-	-	0%	Note 3
Capital Expenditure	5,415,494.71	28,700.01	28,700.01	1%	Note 10
<b>total</b>	<b>68,722,014.10</b>	<b>1,933,597.50</b>	<b>2,629,608.94</b>	<b>4%</b>	
<b>TOTAL EXPENDITURE</b>	<b>182,890,488.98</b>	<b>10,481,044.35</b>	<b>19,406,208.23</b>	<b>11%</b>	

**Section 11: Income per category received excl Roads Function for August 2016 + Year to Date**

	<b>INCOME</b>	<b>Budget 2016/2017</b>	<b>Month - August 2016</b>	<b>YTD August 2016</b>	<b>% RECEIVED</b>	<b>Note</b>
7004	Services	-	-	-		
7006	EQS - RSC Levies grant	(142,094,000.00)	-	(59,205,000.00)	42%	<b>Note 11</b>
7008	Rental of Facilities and Equipment	(1,424,332.26)	(145,379.27)	(236,964.23)	17%	<b>In Line</b>
7010	Interest earned external investments	(7,973,700.00)	(1,940,608.90)	(2,550,951.29)	32%	<b>In Line</b>
7012	Interest earned outstanding debtors	(799,483.83)	(100,244.02)	(204,471.44)	26%	<b>In Line</b>
7022	Government Grant and subsidies	(4,734,000.00)	(1,534,421.89)	(1,534,421.89)	32%	<b>Note 12</b>
7024	Income Agency services	(14,500,000.00)	-	(1,204,075.44)	8%	<b>In Line</b>
7027	Contributions municipalities	(626,614.05)	-	-	0%	<b>Note 3</b>
7029	Contributions municipalities & produc	(279,617.40)	-	-	0%	<b>Note 3</b>
7030	Sundry income	(9,672,070.05)	(357,471.80)	(819,124.55)	8%	<b>In Line</b>
7034	Public contribution and donated PPE	(804,280.46)	-	(161,250.00)	20%	<b>In Line</b>
		<b>(182,908,098.05)</b>	<b>(4,078,125.88)</b>	<b>(65,916,258.84)</b>	<b>36%</b>	
	<b>SURPLUS / DEFICIT</b>	<b>(17,609.07)</b>	<b>6,402,918.47</b>	<b>(46,510,050.61)</b>		

17% of budget to be spend by 31 August 2016

Notes:

Note 1: Salary related expenses up to August 2016 are 15% of budget.

Note 2: Councillor Remuneration totals 9% up to August 2016 of budget.

Note 3: Processed with compilation of annual financial statements

Note 4: At year end review of useful lives/residual value, adjustment processed with compilation of AFS

Note 5: Spending of Repairs and Maintenance are 10% up to August 2016 of budget. Maintenance plan to address backlog.

Note 6: Spending up to 7% for August 2016 of budget, majority of contracted services for Disaster recovery grant to be paid as B-Mun submits claims.

Note 7: Adjustment was made to rectify actual expenditure.

Note 8: Refer to detail list of projects

Note 9: General expenditure are less than 10%, as it is beginning of fincial year and expenditure will increase from second quarter

Note 10: Refer to page 15 & 16,

Note 11: Equitable Share first instalment received July 2016.

Note 12: Grants received up to August 2016 are 32% of expected revenue, refer to page 23.

## **Section 12: Own Funded Project List for the month of August 2016 and Year to Date**

<b>Description</b>	<b>Actual Spent August 2016</b>	<b>Total Budget</b>	<b>Committment</b>	<b>YTD actual</b>	<b>AvailableBudget</b>
SPACIAL DEVELOPMENT FRAMEWORK	-	800 000,00	-	-	800 000,00
MSCOA	113 652,00	1 200 000,00	-	113 652,00	1 086 348,00
EMPLOYEE WELLNESS	-	26 300,00	-	-	26 300,00
EXTERNAL BURSARIES	-	105 000,00	-	-	105 000,00
OHS: STATUTORY REQUIREM.PROJECTS	45 882,00	92 000,00	810,00	45 882,00	46 118,00
EDUCATION FORUM	-	10 500,00	-	-	10 500,00
BACK SCANNING OF HR DOCS	-	50 000,00	-	-	50 000,00
SCOA IMPLEMENTATION	-	2 000 000,00	-	-	2 000 000,00
ENTERPRISE LICENCE AGREEMENT	-	155 000,00	-	-	155 000,00
RECORDS CLEAN-UP PROJECT	-	80 000,00	-	-	80 000,00
EXTERNAL NEWSLETTER	-	90 000,00	-	-	90 000,00
INTERNAL NEWSLETTER	-	27 000,00	-	-	27 000,00
MEDIA ENGAGEMENT/GOODWILL SESSION	-	15 000,00	-	-	15 000,00
RE-BRANDING CAMPAIGN/MATERIAL	253,00	50 000,00	7 136,00	253,00	49 747,00
EVENTS COVERAGE	-	10 000,00	-	-	10 000,00
SOCIAL MEDIA AWARENESS CAMPAIGN	-	5 000,00	-	-	5 000,00
MARKETING/AWARENESS CAMPAIGNS	-	5 000,00	-	-	5 000,00
LED STRATEGY -	-	50 000,00	-	-	50 000,00
SOUTH CAPE BUSINESS PARTNERSHIP	-	50 000,00	-	-	50 000,00
BRANDING/INVESTMENT PROMOTION WORKSHOPS	-	10 000,00	-	-	10 000,00
FILM LOCATION GUIDE	-	50 000,00	-	-	50 000,00
LED FORUM	-	12 000,00	-	-	12 000,00
IDP STRATEGIC WORKSHOP	-	10 000,00	-	-	10 000,00
IDP DOCUMENTS	-	15 250,00	-	-	15 250,00
IGR FORUMS	2 500,00	30 000,00	2 500,00	2 500,00	27 500,00
IDP INDABA AND STAKEHOLDER ENGAGEMENT	-3 600,00	20 000,00	-	-3 600,00	23 600,00
TOURISM INDABA	-	45 000,00	-	-	45 000,00
Tourism development-Eden School ofCulinary Arts	-	100 000,00	-	-	100 000,00
TOURISM AND MARKETING MATERIAL	-	45 000,00	-	-	45 000,00
Tourism / District Eco. Development	-	2 000,00	-	-	2 000,00
WELCOME CAMPAIGN	-	5 000,00	-	-	5 000,00
WORLD TRAVEL MARKET AFRICA 2016(WWT &BEELD EXPO)	-	100 000,00	-	-	100 000,00
TRAVEL FESTIVAL	-	45 000,00	-	-	45 000,00
GARDEN ROUTE & KLEIN KAROO TOURISM APP	-	2 000,00	-	-	2 000,00
Individual Performance Management	-	150 000,00	-	-	150 000,00
PERFORM MGT APR/SDBIP	-	50 000,00	-	-	50 000,00
MUNICIPAL HEALTH PROJECTS	-	100 000,00	-	-	100 000,00
INTEGRATED WASTE MGT - PLAN	-	170 000,00	10 093,00	-	170 000,00
	<b>158 687,00</b>	<b>5 782 050,00</b>	<b>20 539,00</b>	<b>158 687,00</b>	<b>5 623 363,00</b>

### Section 13: Expenditure for August 2016 per Function for each department

Items	Executive & Council	Budget & Treasury Office	Corporate Services	Planning & Development	Public Safety	Health
Employee Related Cost	595,134.76	1,076,724.82	1,480,569.20	448,004.33	2,108,179.69	1,853,456.27
Councillor Remuneration	161,119.80	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Repairs & Maintenance	-	-	400,040.31	32,868.91	7,038.70	-
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	2,808.00	102,244.58	67,341.65	-	-	64,971.67
Grants & Subsidies Operating Projects	-	-	-	-	-	(30,787.03)
Operating Projects	-	113,651.50	46,134.22	(1,100.00)	-	-
General Expenses	39,410.12	54,549.08	431,136.17	13,310.22	118,237.76	134,206.43
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>798,472.68</b>	<b>1,347,169.98</b>	<b>2,425,221.55</b>	<b>493,083.46</b>	<b>2,233,456.15</b>	<b>2,021,847.34</b>
<b>Total Revenue</b>	<b>(3,765,172.79)</b>	<b>16,973.68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,404.54)</b>
(Surplus) / Deficit	(2,966,700.11)	1,364,143.66	2,425,221.55	493,083.46	2,233,456.15	2,002,442.80
Non Cash Items	-	-	-	-	-	-
<b>Nett (Surplus) / Deficit</b>	<b>(2,966,700.11)</b>	<b>1,364,143.66</b>	<b>2,425,221.55</b>	<b>493,083.46</b>	<b>2,233,456.15</b>	<b>2,002,442.80</b>

Items	Sport & Recreation	Waste Management	Road Transport	Water	Environmental Protection	TOTAL
Employee Related Cost	512,403.32	119,632.69	-	64,058.38	128,163.59	<b>8,386,327.05</b>
Councillor Remuneration	-	-	-	-	-	<b>161,119.80</b>
Bad Debts	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Repairs & Maintenance	23,623.86	-	-	-	-	<b>463,571.78</b>
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	44,896.71	-	-	-	-	<b>282,262.61</b>
Grants & Subsidies Operating Projects	-	-	-	-	-	<b>(30,787.03)</b>
Operating Projects	-	-	-	-	-	<b>158,685.72</b>
General Expenses	216,205.64	1,051.66	-	3,761.01	19,296.32	<b>1,031,164.41</b>
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>797,129.53</b>	<b>120,684.35</b>	<b>-</b>	<b>67,819.39</b>	<b>147,459.91</b>	<b>10,452,344.34</b>
<b>Total Revenue</b>	<b>(302,500.30)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,021.93)</b>	<b>(4,078,125.88)</b>
(Surplus) / Deficit	494,629.23	120,684.35	-	67,819.39	139,437.98	<b>6,374,218.46</b>
Non Cash Items	-	-	-	-	-	-
<b>Nett (Surplus) / Deficit</b>	<b>494,629.23</b>	<b>120,684.35</b>	<b>-</b>	<b>67,819.39</b>	<b>139,437.98</b>	<b>6,374,218.46</b>

**Section 14: Roads Income and Expenditure for August 2016 and the Cumulative figure to date.**

<b>Actual Income Received Year to date AUGUST 2016</b>				
<b>Advances Received</b>	<b>Budgeted Income 2016/2017</b>	<b>Actual income to date</b>	<b>Cumulative for the year</b>	<b>Income still awaited</b>
For April and May 2016 on 21st April 2016		R 21 925 000	R 21 925 000	
For June and July 2016 on the 30th of June 2016		R 8 594 194	R 30 519 194	
For August 2016 on the 15th of August 2016		R 7 760 550	R 38 279 744	R 93 100 256
<b>TOTAL RECEIVED FOR THE 2016/2017 FINANCIAL YEAR</b>	<b>R 131 380 000,00</b>		<b>R 38 279 744,10</b>	<b>R 93 100 255,90</b>
<b>Actual expenditure for AUGUST 2016 and Year to date</b>				
<b>Description</b>	<b>Budget 2016/2017</b>	<b>Actual - AUGUST 2016</b>	<b>Cumulative for the year</b>	<b>Available</b>
Maintenance	76 050 000,00	R 4 264 061,66	R 25 621 379,57	R 50 428 620,43
Regravel	14 700 000,00	R 919 223,11	R 5 724 144,15	R 8 975 855,85
Reseal	14 630 000,00	R 680 876,92	R 6 393 399,04	R 8 236 600,96
Construction Regravel Team - Friemersheim	6 500 000,00	R 1 311 626,98	R 1 472 524,31	R 5 027 475,69
Construction Concrete Team - Friemersheim	6 500 000,00	R 117 769,90	R 4 533 593,19	R 1 966 406,81
Dysseisdorp	6 500 000,00	R -	R 310 281,84	R 6 189 718,16
Calitzdorp	6 500 000,00	R 33 936,66	R 1 911 026,74	R 4 588 973,26
<b>TOTAL EXPENDITURE FOR THE 2016/2017 FINANCIAL YEAR</b>	<b>R 131 380 000,00</b>	<b>R 7 327 495,23</b>	<b>R 45 966 348,85</b>	<b>R 85 413 651,15</b>

Eden District Municipality render an agency function to the Roads Department. Income received for August is **R7,760,550**. Income received to date amount to **R38,279,744.10**. Expenditure incurred for the month of August 2016 amount to **R7,327,495.23** and the year to date expenditure amounts to **R45,966,348,85**. The cumulative figure consists of April, May, and June 2016 as the Roads Department Budget Financial Year start from April 2016 till March 2017.