



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2016 - 2017

MONTHLY FINANCIAL REPORT

31 DECEMBER 2016

Table of Contents	1
Glossary	2
Legislative Framework	3
PART 1 – IN YEAR REPORT	4
Section 1 – Resolutions	4
Section 2 – Executive summary	4
Section 3 – In-year budget statement tables	6
PART 2 SUPPORTING DOCUMENTATION	
Section 4 – Debtor’s analysis	21
Section 5 – Creditors analysis	22
Section 6 – Investment portfolio analysis	23
Section 7 – Allocation and grant receipts and expenditure	24
Section 8 – Expenditure on councillor and staff related expenditure	26
Section 9 – Municipal Manager’s quality certification	27
Section 10: Expenditure per category incurred excluding Roads Function	28
Section11: Income per category received excluding Roads Function	29
Section 12: Own Funded Project	31
Section 13: Expenditure per Function for each department	32
Section 14: Roads Income Expenditure and the Cumulative figure to date.	33

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 December 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 December 2016.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of December amounts to **R38,760,036**, and the year to date revenue amounts to **R115,658,508**, in comparison to a budgeted figure of **R182,908,098** (excluding Roads budget) representing a 63% 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 December amounts to **R12,961,081**, and the year to date expenditure amounts to **R75,083,686** which is reported against a budget of **R177,474,994** (excluding Roads budget) representing a 42% of annual expenditure. (Refer to income statement attached at the back for reasons for variances.)

Capital Expenditure

The capital budget for the financial year amounts to **R5,415,495**. Capital expenditure for the month of December amounts to **R4,342**, and the year to date expenditure amounts to **R652,200**, representing 12.0% of annual expenditure.

See attached capital progress report on page 15, 16 & 17.

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 December 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 - M06 December

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6,621	7,974	-	1,735	6,035	3,987	2,048	51%	7,974
Transfers recognised - operational	186,119	146,708	-	33,407	95,862	73,354	22,508	31%	146,708
Other own revenue	183,046	160,226	-	3,618	13,762	80,113	(66,351)	-83%	160,226
Total Revenue (excluding capital transfers and contributions)	375,786	314,908	-	38,760	115,659	157,454	(41,795)	-27%	314,908
Employee costs	105,788	105,720	-	8,242	52,679	52,860	(181)	-0%	105,720
Remuneration of Councillors	8,296	8,448	-	649	3,567	4,224	(657)	-16%	8,448
Depreciation & asset impairment	3,800	4,087	-	244	1,227	2,044	(816)	-40%	4,087
Finance charges	69	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	249,931	191,220	-	3,826	17,611	95,610	(77,999)	-82%	191,220
Total Expenditure	367,884	309,475	-	12,961	75,084	154,738	(79,654)	-51%	309,475
Surplus/(Deficit)	7,902	5,433	-	25,799	40,575	2,717	37,858	1394%	5,433
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7,902	5,433	-	25,799	40,575	2,717	37,858	1394%	5,433
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,902	5,433	-	25,799	40,575	2,717	37,858	1394%	5,433
Capital expenditure & funds sources									
Capital expenditure	2,291	5,415	-	4	652	2,708	(2,055)	-76%	5,415
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,291	5,415	-	4	652	2,708	(2,055)	-76%	5,415
Total sources of capital funds	2,291	5,415	-	4	652	2,708	(2,055)	-76%	5,415
Financial position									
Total current assets	175,537	175,537	-	-	189,053	-	-	-	175,537
Total non current assets	285,987	285,987	-	-	227,173	-	-	-	285,987
Total current liabilities	38,215	38,215	-	-	37,653	-	-	-	38,215
Total non current liabilities	133,206	133,206	-	-	81,841	-	-	-	133,206
Community wealth/Equity	290,103	290,103	-	-	296,732	-	-	-	290,103
Cash flows									
Net cash from (used) operating	7,674	5,433	-	25,799	40,575	2,717	(37,858)	-1394%	5,433
Net cash from (used) investing	(1,765)	(5,415)	-	(45,962)	(46,610)	(2,708)	43,903	-1622%	(5,415)
Net cash from (used) financing	(664)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	148,539	148,557	-	-	11,401	148,548	137,147	92%	17,455
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	231	89	80	-	-	-	-	14,060	14,459
Creditors Age Analysis									
Total Creditors	3,280	-	-	-	-	-	-	-	3,280

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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	1									
Revenue - Standard										
<i>Governance and administration</i>		224,683	176,268	-	36,635	111,448	88,134	23,314	26%	176,268
Executive and council		224,683	175,765	-	36,577	111,246	87,883	23,364	27%	175,765
Budget and treasury office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	-	58	219	252	(32)	-13%	503
<i>Community and public safety</i>		6,251	6,485	-	2,125	4,120	3,243	877	27%	6,485
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6,065	6,288	-	2,107	3,995	3,144	851	27%	6,288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	-	17	125	99	26	27%	197
<i>Economic and environmental services</i>		143,435	132,155	-	-	90	66,078	(65,987)	-100%	132,155
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143,180	132,000	-	-	-	66,000	(66,000)	-100%	132,000
Environmental protection		255	155	-	-	90	78	13	16%	155
<i>Trading services</i>		1,417	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,417	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	375,786	314,908	-	38,760	115,659	157,454	(41,795)	-27%	314,908
Expenditure - Standard										
<i>Governance and administration</i>		95,399	93,648	-	6,327	37,151	46,824	(9,673)	-21%	93,648
Executive and council		42,631	38,229	-	2,893	14,216	19,115	(4,898)	-26%	38,229
Budget and treasury office		22,226	22,124	-	1,463	9,589	11,062	(1,473)	-13%	22,124
Corporate services		30,542	33,295	-	1,970	13,346	16,648	(3,302)	-20%	33,295
<i>Community and public safety</i>		86,809	66,080	-	4,767	30,414	33,040	(2,626)	-8%	66,080
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,616	12,731	-	888	4,806	6,366	(1,559)	-24%	12,731
Public safety		45,889	25,501	-	1,706	12,390	12,751	(361)	-3%	25,501
Housing		-	-	-	-	-	-	-	-	-
Health		30,304	27,848	-	2,173	13,218	13,924	(706)	-5%	27,848
<i>Economic and environmental services</i>		161,620	147,012	-	1,744	6,313	73,506	(67,193)	-91%	147,012
Planning and development		11,559	10,787	-	1,295	5,002	5,394	(391)	-7%	10,787
Road transport		147,263	134,364	-	319	522	67,182	(66,660)	-99%	134,364
Environmental protection		2,798	1,861	-	129	789	931	(142)	-15%	1,861
<i>Trading services</i>		24,056	2,734	-	124	1,206	1,367	(161)	-12%	2,734
Electricity		-	-	-	-	-	-	-	-	-
Water		20,812	850	-	-	368	425	(57)	-13%	850
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,244	1,884	-	124	837	942	(105)	-11%	1,884
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	367,884	309,474	-	12,961	75,084	154,737	(79,653)	-51%	309,474
Surplus/ (Deficit) for the year		7,902	5,434	-	25,799	40,575	2,717	37,858	1393%	5,434

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.

By 1 July 2017 all municipalities must be MSCOA (Municipal Standard Chart of Accounts) compliant. Eden DM has made vast progress with MSCOA, however the biggest challenge currently is which financial system will be used and whether the financial system will be MSCOA compliant.

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 **R38,760,036** for the month ending 31 December 2016. Other income for the month received includes Resort Income of R2,106,720. Line items for the month received includes **Interest on external investments of R1,734,859, Interest on outstanding debtors of R105,309 and Income Agency Services of R1,204,070.** Refer to separate schedule at the back of the report for variances for Eden. RSC Replacement grant received to the amount of R32,343,000 was reduced with the following amounts: (Applications for rollover grants not approved and deducted from EQS)

Rural Roads Assets Management Systems (RAMS)	R2,276,721
Disaster Recovery Grant	R 7,367,185
Electricity Demand Side Management Grant (EDM)	R 5,367,955
RBIG: Bulk Water Studies	R633,910
Integrated Transport Plan	R652,742

Operating Expenditure

Operating expenditure of **R12,961,081** is reported for the month ending 31 December 2016. The majority of these expenditure totals Employee and Councillor related cost of **R8,889,311**, Contracted Services of **R1,065,210** and General Expenses of **R1,923,830**

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) - M06 December

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	-	36,577	111,246	87,883	23,364	26.6%	175,765
Vote 2 - Budget and Treasury Office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Vote 3 - Corporate Services		-	503	-	58	219	252	(32)	-12.8%	503
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		186	197	-	17	125	99	26	26.5%	197
Vote 7 - Sport and Recreation		6,065	6,288	-	2,107	3,995	3,144	851	27.1%	6,288
Vote 8 - Waste Management		1,417	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		255	155	-	-	90	78	13	16.5%	155
Vote 12 - Roads Agency Function		143,180	132,000	-	-	-	66,000	(66,000)	-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	-	38,760	115,659	157,454	(41,795)	-26.5%	314,908
Expenditure by Vote	1									
Vote 1 - Executive and Council		42,631	38,229	-	2,893	14,216	19,115	(4,898)	-25.6%	38,229
Vote 2 - Budget and Treasury Office		22,226	22,123	-	1,463	9,589	11,062	(1,472)	-13.3%	22,123
Vote 3 - Corporate Services		30,542	33,295	-	1,970	13,346	16,648	(3,302)	-19.8%	33,295
Vote 4 - Planning and Development		11,559	10,788	-	1,295	5,002	5,394	(392)	-7.3%	10,788
Vote 5 - Public Safety		45,889	25,501	-	1,706	12,390	12,751	(361)	-2.8%	25,501
Vote 6 - Health		31,304	27,848	-	2,173	13,218	13,924	(706)	-5.1%	27,848
Vote 7 - Sport and Recreation		21,117	12,732	-	888	4,806	6,366	(1,560)	-24.5%	12,732
Vote 8 - Waste Management		3,244	1,884	-	124	837	942	(105)	-11.1%	1,884
Vote 9 - Road Transport		4,083	2,364	-	319	522	1,182	(660)	-55.9%	2,364
Vote 10 - Water		20,812	850	-	-	368	425	(57)	-13.3%	850
Vote 11 - Environmental Protection		2,797	1,861	-	129	789	931	(142)	-15.2%	1,861
Vote 12 - Roads Agency Function		143,180	132,000	-	-	-	66,000	(66,000)	-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	-	12,961	75,084	154,738	(79,654)	-51.5%	309,475
Surplus/ (Deficit) for the year	2	(3,598)	5,433	-	25,799	40,575	2,717	37,858	1393.6%	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 therefore 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) - M06 December

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		104	837	712	125	18%	1,424
Interest earned - external investments		6,621	7,974		1,735	6,035	3,987	2,048	51%	7,974
Interest earned - outstanding debtors		754	799		105	625	400	225	56%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15,692	14,500		1,204	7,224	7,250	(26)	0%	14,500
Transfers recognised - operational		186,119	146,708		33,407	95,862	73,354	22,508	31%	146,708
Other revenue		165,255	143,503		2,204	5,075	71,752	(66,676)	-93%	143,503
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		375,786	314,908	-	38,760	115,659	157,454	(41,795)	-27%	314,908
Expenditure By Type										
Employee related costs		105,788	105,720		8,242	52,679	52,860	(181)	0%	105,720
Remuneration of councillors		8,296	8,448		649	3,567	4,224	(657)	-16%	8,448
Debt impairment		1,000	1,060		-	-	530	(530)	-100%	1,060
Depreciation & asset impairment		3,800	4,087		244	1,227	2,044	(816)	-40%	4,087
Finance charges		69	-					-		
Bulk purchases								-		
Other materials								-		
Contracted services		61,905	11,214		1,065	6,425	5,607	818	15%	11,214
Transfers and grants								-		
Other expenditure		187,026	178,946		2,761	11,186	89,473	(78,287)	-87%	178,946
Loss on disposal of PPE								-		
Total Expenditure		367,884	309,475	-	12,961	75,084	154,738	(79,654)	-51%	309,475
Surplus/(Deficit)										
Transfers recognised - capital		7,902	5,433		25,799	40,575	2,717	37,858	0	5,433
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		7,902	5,433	-	25,799	40,575	2,717			5,433
Taxation								-		
Surplus/(Deficit) after taxation		7,902	5,433	-	25,799	40,575	2,717			5,433
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7,902	5,433	-	25,799	40,575	2,717			5,433
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7,902	5,433	-	25,799	40,575	2,717			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 R104,393, are reported for the month of December 2016 in comparison to a budgeted amount of R 1 424 332 for the year which represents income from the rental of properties and facilities.

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 amounts to R1,734,859. Investments are invested according to the Cash and investment policy, a maximum of 1/3 of funds may be invested with one financial institution (top 5 listed banks).

Interest raised – Outstanding debtors

The interest on outstanding debtors raised amounts to R105,308 for the month of December 2016 and are mainly due to outstanding fire service accounts and interest on Councillor arrear accounts with regards to travel claims. There is a difference of opinion on which area is considered to be the workplace – Eden Head Office or the respective municipal area councillor resides at. Awaiting outcome from MEC.

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 December amounts to R1,204,070.

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 second instalment of R32,343,000 for Equitable Share was received during December 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 received R1,300,000 for Rural Roads Asset Management Systems during the month of September 2016. For the month of November 2016 R450,000 income was received for the EPWP grant. During December 2016 the final payment of R1,064,000 for Rural Roads Asset Management Systems were received.

The municipality followed the Application for roll-over process for the unspent grant balances, however the application was not approved and grants had to be repaid. This was deducted from the EQS instalment that was paid to Eden in December.

Other revenue / Sundry income

Other revenue reflects an amount of R2,204,404 for the month of December 2016. Other revenue consists of the following:

Contributions: Municipalities (Tourism)	R7,000
Sundry Income	R2,197,404

Consists of amongst others chalets income R511,097 / camping fees total to R1,488,036, caravans R23,816, day visitors R79,456, tariffs & penalties health R17,241, health claims R43,945, firefighting fees R148, anti fraud hotline income R1,500, insurance claims received R26,541 and sundry income R5,620.

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 December 2016 amounts to R8,890,310 of a budgeted amount of R114,168,475, and the year to date expenditure amounts to R56,245,173 which represents 57,1% of the budgeted amount. Bonus are paid in November to employees.

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 R1,065,209 is reflected in the financial results for the month ending 31 December 2016 of a budgeted amount of R11,213,625. The majority of contracted services are spend on aerial fire fighting supports for the fire fighting section and for assistance with the completion of the audit process. It is estimated that contracted services will increase significantly

from January – March, as these are the high fire season months and spending on aerial support will increase.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R2,761,168 for the month of December 2016.

The other expenditure consists of amongst others the following:

- Repairs and Maintenance
- Operating Projects (own funds)
- General expenses
- Contributions to provisions (accounted for at year end)
- Actuarial Loss (accounted for at year end)

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) - M06 December

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		7	1,690	-	-	-	845	(845)	-100%	1,690
Vote 2 - Budget and Treasury Office		140	-	-	-	15	-	15	#DIV/0!	-
Vote 3 - Corporate Services		1,126	405	-	2	20	203	(182)	-90%	405
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		775	970	-	-	14	485	(471)	-97%	970
Vote 6 - Health		11	-	-	2	22	-	22	#DIV/0!	-
Vote 7 - Sport and Recreation		217	1,870	-	-	178	935	(757)	-81%	1,870
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		15	480	-	-	404	240	164	68%	480
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	2,291	5,415	-	4	652	2,708	(2,055)	-76%	5,415
Single Year expenditure appropriation	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		2,291	5,415	-	4	652	2,708	(2,055)	-76%	5,415

Refer to next page for detail breakdown of the capital expenditure

Project description	Original Budget R'	YTD Expenditure R'	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.
Swartvlei Septic Tank Project	R 120,000.00	R 53,623.65	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.
Smoke Detectors	R 40,000.00	R -	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.
Finger Scanner	R 50,000.00	R -	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.
Upgrading of Building / Resorts	R 1,400,000.00	R -	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.
Safety gates (Spa)	R 7,500.00	R -	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.
Blinds (Spa)	R 3,000.00	R -	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.
Safety gates (DeHoek)	R 5,000.00	R -	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.
Office Chairs (Data Office)	R 4,000.00	R 4,000.00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Office Chairs (SCM Office)	R 8,800.00	R 8,800.00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
High Back Chairs (Creditors)	R 8,100.00	R -	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.
High Back Chairs (BTO)	R 10,800.00	R 1,963.35	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Visitors Chairs (BTO)	R 4,000.00	R -	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.
Chairs (JOC Replacements)	R 45,000.00	R -	Tender Process Started	At SCM for point scoring and BEC	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Office Chairs (MHS George)	R 9,431.36	R 7,912.96	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Filing Shelve (MHS George)	R 2,700.00	R -	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.
New Working Station (MHS Marlon)	R 1,889.10	R -	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.
Office Chairs (Registry)	R 5,000.00	R 3,857.89	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Binders (Registry)	R 4,500.00	R 3,745.61	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Office Chairs (Committee)	R 5,000.00	R 989.12	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Replacement of Council Chamber chairs	R 200,000.00	R -	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.
Office Chairs (MHS Klein Karoo)	R 2,000.00	R -	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.
High back chairs (MHS Langeberg)	R 6,941.06	R -	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.
Visitors chairs (MHS Langeberg)	R 11,571.00	R -	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.
Desk Unit (MHS Langeberg)	R 8,685.00	R -	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.
Office Chair (Mosselbay)	R 1,500.00	R 989.12	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.

Cabinet (lakes Area)	R	3,500.00	R	2,095.00	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.
Pedestal fan (Lakes Area)	R	450.00	R	-	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.
Mobile aircon (Lakes Area)	R	2,000.00	R	1,095.61	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
High back chair (Lakes area)	R	2,672.43	R	-	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.
Pedestal fans (Plettenbergbay)	R	2,400.00	R	1,540.35	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
High back chairs (Plett)	R	5,344.86	R	-	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.
Hinged door cupboards (Plett)	R	3,920.00	R	-	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.
Office furniture (Air Quality)	R	13,400.00	R	10,694.91	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Steel Shelves	R	65,000.00	R	-	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.
Urn (MHS George)	R	1,200.00	R	855.22	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Laminator (Registry)	R	2,000.00	R	-	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.
Equipment (Spa)	R	180,000.00	R	85,115.34	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Refrigerator (MHS Langeberg)	R	3,310.90	R	-	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.
Vacuum cleaner (Langeberg)	R	3,189.00	R	-	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.
Laminator (Lakes area)	R	3,000.00	R	1,685.00	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Water Urn 5 liter	R	2,000.00	R	1,182.98	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
DTP Computer Equipment	R	256,000.00	R	11,478.89	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Fire Fighting Equipment	R	200,000.00	R	-	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.
Radio Transmitter	R	400,000.00	R	-	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.
MIA (Major Incident Alert) System	R	215,000.00	R	-	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.
Aeroquille Mobile Analyzer	R	430,000.00	R	350,877.20	In process	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.
Weather station	R	50,000.00	R	42,037.22	In process	In process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Council chambers	R	700,000.00	R	-	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.
Upgrading of security system (HO)	R	530,000.00	R	-	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.
Equipment (TASK)	R	8,000.00	R	-	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.

Camera (Disaster management)	R 15,000.00	R 13,157.02	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Map Hangers (Disaster Management)	R 1,500.00	R 698.82	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Laser Point Wireless Presenter(Disaster)	R 600.00	R -	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.
Overhead Projector (MHS George)	R 5,190.00	R 4,473.68	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Free Chlorine Meter (MHS George)	R 22,500.00	R -	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.
Hand held recording equipment (Committee)	R 5,000.00	R -	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.
Data Projector(loerie & outeniqua)	R 9,500.00	R -	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.
Dongel (Committee)	R 20,000.00	R -	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.
Equipment (Dehoek)	R 80,000.00	R 39,331.50	in process	in process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Equipment (Swartvlei)	R 50,000.00	R -	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.
Pool Vehicles	R 155,000.00	R -	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.
SCANNER:DATA OFFICE	R 3,400.00	R -	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.
Totals	5,415,494.71	652,200.44				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)						
Commitments against capital for the month November 2016						
Pedestal fans (Plettenbergbay)	R 150.00					
Hinged door cupboards (Plett)	R 2,388.30					
Refrigerator (MHS Langeberg)	R 3,310.84					
Aeroquille Mobile Analyzer	R 40,332.00					
Equipment (Dehoek)	R 4,897.00					
	R 51,078.14					

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		148,539	148,539		181,300	148,539
Call investment deposits						-
Consumer debtors		14,946	14,946		3,309	14,946
Other debtors		5,016	5,016		495	5,016
Current portion of long-term receivables		2,757	2,757			2,757
Inventory		4,279	4,279		3,949	4,279
Total current assets		175,537	175,537	-	189,053	175,537
Non current assets						
Long-term receivables		57,679	57,679			57,679
Investments		26	26		26	26
Investment property		85,712	85,712		85,598	85,712
Investments in Associate						
Property, plant and equipment		140,469	140,469		139,859	140,469
Agricultural						
Biological assets						
Intangible assets		2,101	2,101		1,690	2,101
Other non-current assets						
Total non current assets		285,987	285,987	-	227,173	285,987
TOTAL ASSETS		461,524	461,524	-	416,226	461,524
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35,502	35,502		31,224	35,502
Provisions		2,713	2,713		6,429	2,713
Total current liabilities		38,215	38,215	-	37,653	38,215
Non current liabilities						
Borrowing						
Provisions		133,206	133,206		81,841	133,206
Total non current liabilities		133,206	133,206	-	81,841	133,206
TOTAL LIABILITIES		171,421	171,421	-	119,494	171,421
NET ASSETS	2	290,103	290,103	-	296,732	290,103
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		264,933	264,933		272,056	264,933
Reserves		25,170	25,170		24,676	25,170
TOTAL COMMUNITY WEALTH/EQUITY	2	290,103	290,103	-	296,732	290,103

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 - M06 December

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		182,933	159,427		3,618	13,762	79,714	(65,951)	-83%	159,427
Government - operating		186,119	146,708		33,407	95,862	73,354	22,508	31%	146,708
Government - capital								-		
Interest		6,621	8,773		1,735	6,035	4,387	1,648	38%	8,773
Dividends			-					-		
Payments										
Suppliers and employees		(320,713)	(309,475)		(12,961)	(75,084)	(154,738)	(79,654)	51%	(309,475)
Finance charges		(69)						-		-
Transfers and Grants		(47,217)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,674	5,433	-	25,799	40,575	2,717	(37,858)	-1394%	5,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments		26			(45,958)	(45,958)		(45,958)	#DIV/0!	
Payments										
Capital assets		(1,791)	(5,415)		(4)	(652)	(2,708)	(2,055)	76%	(5,415)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,765)	(5,415)	-	(45,962)	(46,610)	(2,708)	43,903	-1622%	(5,415)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(664)						-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(664)	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		5,245	18	-	(20,163)	(6,035)	9			18
Cash/cash equivalents at beginning:		143,294	148,539			17,437	148,539			17,437
Cash/cash equivalents at month/year end:		148,539	148,557			11,401	148,548			17,455

The municipal bank balance at 31 December 2016 totals R11 401 103.92.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 31 DECEMBER 2016		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	157,555,036.00	181,299,565.00
LESS:	90,996,008.02	111,617,250.82
Unspent Conditional Grants	19,581,675.40	5,198,458.14
Provision for staff leave	6,824,625.28	6,782,158.00
Provision for staff shift allowance	1,082,500.00	1,082,500.00
Post Retirement Benefits	33,928,872.00	33,928,872.00
Current Portion: Alien Vegetation	6,179,203.00	5,399,178.00
Performance Bonus	515,015.00	515,015.00
Grant received in advance	-	35,516,145.75
Trade Payables	5,566,815.00	3,281,543.00
Unspent Capital budget 6 month	1,608,598.64	2,055,546.92
Unspent Operational budget 6 months	11,278,535.31	13,427,665.61
Electricity Demand Side Management - own funded	4,430,168.40	4,430,168.40
Sub total	66,559,027.98	69,682,314.19
PLUS:	1,597,042.94	1,672,226.03
VAT Receivable	-	-
Receivable Exchange	1,597,042.94	1,672,226.03
	68,156,070.92	71,354,540.21
LESS OTHER MATTERS:		
Capital Replacement Reserve	28,762,416.48	28,762,416.48
Sub Total	39,393,654.44	42,592,123.73
LESS: CONTINGENT LIABILITIES	20,782,569.00	20,128,360.20
Theunis Barnard	38,231.00	38,231.00
F du Toit (Vicbay Theft)	376,750.00	376,750.00
Claim from Lefatshe Computer Systems	9,329,213.00	9,329,213.00
Hoogbaard	600,000.00	600,000.00
I Gerber	21,840.00	21,840.00
Claim from Department of Public Works (Correctional Services Uniondale)	8,323,662.00	8,323,662.00
Keyser, Doorndrift Farm	839,201.00	839,201.00
K Langeveld	374,672.00	400,000.00
V Gouws/Mc Master/Taylor	879,000.00	199,463.20
Surplus / (Deficit)	18,611,085.44	22,463,763.53

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2016/17								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				Total
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	107	69	67					1,801	2,043	1,801		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	124	20	13					12,259	12,416	12,259		
Total By Income Source	2000	231	89	80	-	-	-	-	14,060	14,459	14,060	-	
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400	132	63	58					4,143	4,396	4,143		
Other	2500	99	26	22					9,917	10,063	9,917		
Total By Customer Group	2600	231	89	80	-	-	-	-	14,060	14,459	14,060	-	

The collection of debtors is a continuous 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, and Fire Fighting fees.

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

Various disputes were received from debtors with regards to fire fighting debtor accounts, challenging the origin of the fire and whose responsibility it was to be responsible for the payment of the account. The fire fighting section is busy with the investigations and will report the findings to the legal and finance department in due course. Thereafter the debt collection process can proceed again.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	1,248									1,248	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	1,267									1,267	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800	765									765	
Other	0900										-	
Total By Customer Type	1000	3,280	-	-	-	-	-	-	-	-	3,280	-

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. Any money spent on system changes and the system is not MSCOA compliant, can be regarded as fruitless and wasteful expenditure

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	01 Dec 2016	Movements for the month		Balance as at 31 Dec 2016	Interest earned	Interest earned
		matured	made		Month	Year to date
<i>Eden district municipality</i>						
<i>Interest Received YTD</i>				-		
<i>Standard Bank</i>	40,000,000.00	-40,000,000.00	-50,000,000.00	50,000,000.00	511,397.26	1,345,479.45
<i>FNB</i>	-		-	-	-	283,587.25
<i>ABSA</i>	40,000,000.00	-40,000,000.00	-	-	506,049.32	1,321,338.09
<i>Nedbank</i>	40,000,000.00	-40,000,000.00	-50,000,000.00	50,000,000.00	519,753.42	1,357,862.73
<i>Investec Bank</i>			-50,000,000.00	50,000,000.00	-	-
<i>Standard Bank - Bank Guarantee investment</i>	137,308.56			138,054.92	746.36	4,371.43
BANK DEPOSITS	120,137,308.56	-120,000,000.00	-150,000,000.00	150,138,054.92	1,537,946.36	4,312,638.95

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. Investments are invested to a maximum of a third per bank as per policy. The top 5 listed banks are contacted for interest rate.

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 - M06 December

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		182,936	144,344	-	32,343	93,498	72,172	20,501	28.4%	144,344
Local Government Equitable Share		138,902	142,094		32,343	91,548	71,047	20,501	28.9%	142,094
Finance Management		1,250	1,250			1,250	625			1,250
Municipal Systems Improvement		930	-							-
EPWP Incentive		1,005	1,000			700	500			1,000
	3	20,849	-							-
		20,000	-							-
Other transfers and grants [insert description]										
Provincial Government:		3,183	2,364	-	1,064	2,364	1,182	1,182	100.0%	2,364
Integrated Transport Planning		900	-			-	-			-
Rural Roads Asset Management Grant	4	2,283	2,364		1,064	2,364	1,182	1,182	100.0%	2,364
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	186,119	146,708	-	33,407	95,862	73,354	21,683	29.6%	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. Approval for rollover grants were not approved and had to be repaid. It was deducted from the EQS instalment paid to Eden DM in December.

7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	-	116	825	72,172	(71,347)	-98.9%	144,344
Local Government Equitable Share		138,902	142,094				71,047	(71,047)	-100.0%	142,094
Finance Management		1,250	1,250		44	347	625	(278)	-44.4%	1,250
Municipal Systems Improvement		930	-							
EPWP Incentive		1,005	1,000		72	478	500	(22)	-4.4%	1,000
		20,849	-							
		20,000	-							
Other transfers and grants [insert description]										
Provincial Government:		3,183	2,364	-	319	522	1,182	(660)	-55.9%	2,364
Integrated Transport Planning		900	-							
Rural Roads Asset Management Grant		2,283	2,364		319	522	1,182	(660)	-55.9%	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	-	435	1,347	73,354	(72,007)	-98.2%	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 is an unconditional grant.

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 - M06 December

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,901	5,950		533	2,927	2,479	448	18%	5,950
Pension and UIF Contributions		146	171		10	47	71	(24)	-34%	171
Medical Aid Contributions		214	273		5	44	114	(70)	-62%	273
Motor Vehicle Allowance		1,667	1,240		76	404	517	(112)	-22%	1,240
Cellphone Allowance		368	315		24	144	131	13	10%	315
Housing Allowances							-	-		
Other benefits and allowances			500				208	(208)	-100%	500
Sub Total - Councillors		8,296	8,449	-	649	3,567	3,520	46	1%	8,449
% increase	4		1.8%							1.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,554	3,716		307	1,881	1,548	333	21%	3,716
Pension and UIF Contributions		652	687		48	338	286	52	18%	687
Medical Aid Contributions		57	63		8	49	26	23	88%	63
Overtime								-		
Performance Bonus		546	554		7	0	231	(230)	-100%	554
Motor Vehicle Allowance		572	507		43	257	211	46	22%	507
Cellphone Allowance		33	33		2	12	14	(2)	-15%	33
Housing Allowances		84	84		7	42	35	7	20%	84
Other benefits and allowances			200					-		
Payments in lieu of leave			62			63	26	37	144%	
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality		5,498	5,906	-	421	2,643	2,378	265	11%	5,644
% increase	4		7.4%							2.7%
Other Municipal Staff										
Basic Salaries and Wages		59,872	62,094		5,075	31,121	25,873	5,248	20%	62,094
Pension and UIF Contributions		12,451	14,001		956	5,753	5,834	(81)	-1%	14,001
Medical Aid Contributions		8,395	9,381		723	4,345	3,909	437	11%	9,381
Overtime		1,263	1,255		105	983	523	460	88%	1,255
Performance Bonus								-		
Motor Vehicle Allowance		6,098	5,050		471	2,831	2,104	727	35%	
Cellphone Allowance		132	358		1	2	149	(147)	-98%	358
Housing Allowances		726	884		59	352	368	(17)	-5%	884
Other benefits and allowances		1,342	1,522		59	332	634	(303)	-48%	1,522
Payments in lieu of leave		4,430	4,892		372	4,318	2,038	2,280	112%	4,892
Long service awards			377					-		377
Post-retirement benefit obligations		5,582						-		
Sub Total - Other Municipal Staff		100,291	99,814	-	7,820	50,036	41,432	8,604	21%	94,764
% increase	4		-0.5%							-5.5%
Total Parent Municipality		114,085	114,169	-	8,890	56,246	47,330	8,916	19%	108,857

The year to date expenditure in respect of remuneration amounts to R56 245 173 which represents 57.1% of the budgeted amount.

Section 9 – Municipal manager’s quality certification

NAVRAE: L Hoek
ENQUIRIES:
KONTAKNR: 044 803 1449
CONTACT NO
VERW: 6/18/7/2016-2017
REF:
KANTOOR: George
OFFICES:
DATUM: 13 January 2017
DATE



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 DECEMBER 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 ----- *[Handwritten Signature]* -----

Date ----- *13/01/17* -----

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

DESCRIPTION	2016/2017	Month - DECEMBER 2016	YTD DECEMBER 2016	% SPENT	NOTE
SALARY RELATED EXPENSES					
Salaries	65,815,212.82	5,381,890.88	33,001,583.00	50%	
Overtime	1,254,991.18	105,403.20	983,055.52	78%	
Performance Bonus	553,750.00	6,803.54	-	0%	
Housing	968,326.32	66,242.00	393,500.30	41%	
Bonus	4,954,123.98	371,734.40	4,380,811.12	88%	
Leave payment	377,298.11	-	-	0%	
Pension	11,168,604.37	840,787.06	5,104,850.70	46%	
Medical	9,443,875.52	730,820.36	4,394,716.42	47%	
Group Insurance	804,051.69	60,419.11	354,581.97	44%	
UIF	503,984.07	35,765.36	208,698.97	41%	
Workmens Compensation	1,316,196.23	-	-	0%	
Bargaining	34,153.14	2,127.36	11,873.28	35%	
Skills Development levy	861,275.13	64,112.82	410,755.07	48%	
Travelling Allow ance	5,557,419.00	513,566.41	3,088,633.48	56%	
Acting Allow ance	643,473.61	-	-	0%	
Standby Allow ance	1,150,118.71	61,477.48	343,246.58	30%	
Telephone Allow ance	390,960.00	570.00	2,280.00	1%	
Total	105,797,813.88	8,241,719.98	52,678,586.41	50%	Note 1
Councillor Remuneration					
Remuneration	5,949,891.00	532,532.86	2,927,058.71	49%	
Pension	170,814.00	9,862.22	47,302.40	28%	
Medical	272,546.00	5,477.25	43,580.07	16%	
Travelling Allow ance	1,240,242.00	76,372.93	404,253.78	33%	
Telephone Allow ance	314,568.00	24,346.00	144,392.51	46%	
Individual Allow ance	500,000.00	-	-	0%	
Total	8,448,061.00	648,591.26	3,566,587.47	42%	Note 2
Bad Debts	1,060,000.00	-	-	0%	Note 3
Depreciation	4,086,778.48	244,392.39	1,227,099.29	30%	Note 4
Repairs and maintenance	5,430,376.66	472,052.05	2,126,664.81	39%	Note 5
Interest	-	-	-		
Contracted services	16,425,562.66	1,065,209.84	6,425,094.77	39%	Note 6
Grant projects	-	-	(4.81)		Note 7
Ow n fund projects	6,116,786.68	365,286.26	741,646.86	12%	Note 8
General expenses	24,824,724.48	1,923,830.01	8,318,012.10	34%	Note 9
Contribution	5,921,244.00	-	-	0%	Note 3
Actuarial loss	4,731,601.00	-	-	0%	Note 3
Capital Expenditure	5,415,494.71	4,342.95	652,200.44	12%	Note 10
Total	74,012,568.67	4,075,113.50	19,490,713.46		
TOTAL EXPENDITURE	188,258,443.55	12,965,424.74	75,735,887.34	40%	

The budget figure for Contracted services include the roll over amount of R5,367,955 for the Electricity Demand Side Project.

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

INCOME	2016/2017	Month - DECEMBER 2016	YTD DECEMBER 2016		
EQS - RSC Levies grant	(142,094,000.00)	(32,343,000.00)	(91,548,000.00)	64%	Note 11
Rental of Facilities and Equipment	(1,424,332.26)	(104,393.13)	(837,300.73)	59%	In Line
Interest earned external investments	(7,973,700.00)	(1,734,859.40)	(6,034,849.28)	76%	In Line
Interest earned outstanding debtors	(799,483.83)	(105,308.77)	(624,996.95)	78%	In Line
Government Grant and subsidies	(4,734,000.00)	(1,006,024.01)	(4,314,000.00)	91%	In Line
Income Agency services	(14,500,000.00)	(1,204,070.18)	(7,224,447.38)	50%	Note 13
Contributions municipalities	(626,614.05)	-	-	0%	Note 3
Contributions municipalities & products	(279,617.40)	(7,000.00)	(7,000.00)	3%	Note 3
Sundry income	(9,672,070.05)	(2,255,380.61)	(4,906,405.62)	51%	Note 14
Public contribution and donated PPE	(804,280.46)	-	(161,508.43)	20%	In Line
	(182,908,098.05)	(38,760,036.10)	(115,658,508.39)	63%	
SURPLUS / DEFICIT	5,350,345.50	(25,794,611.36)	(39,922,621.05)		

50% of budget to be spend by 31 December 2016

Note 1: Salary related expenses up to December 2016 are 50% of budget spent which is in line with projections.

Note 2: Councillor Remuneration totals 42% up to December 2016 of budget. Increase will be implemented once council approved gazetted amounts issued in December 2016.

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 39% up to December 2016 of budget. Maintenance plan being reviewed to address backlog.

Note 6: Spending for Contracted Services up to 39% for December 2016 of budget, expenditure will increase from 3rd quarter specifically on aerial support as January - March is high fire season months.

Note 7: Adjustment was made to rectify actual expenditure.

Note 8: Refer to detail list of projects

Note 9: General expenditure are 34% up to December 2016, expenditure will increase from second half of the year e.g. audit fees, legal fees, printing and stationery, subsistence and travel, etc.

Note 10: Refer to page 15, 16 & 17

Note 11: Equitable Share first instalment received July 2016, second instalment was received during December 2016.

Note 12: Grants received up to December 2016 are 91% of expected revenue, refer to page 24.

Note 13: Administration fee received from Department of Transport for the agency function performed, 12% of original allocation, 3% on resale allocations. 50% received to date which is in line with projections

Note 14: Included in Sundry Income, is the income from resorts, peak season is December / January / Easter, estimated that income will increase from resorts during the last two quarters of the financial year.

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

Description	CurrMthActual	Total Budget	Committment	YTD actual	AvailableBudget
SPACIAL DEVELOPMENT FRAM EWORK	52,452.43	930,520.00	112,387.25	52,452.43	765,680.32
MSCOA	-	1,200,000.00	-	113,651.50	1,086,348.50
EMPLOYEE WELLNESS	-	26,300.00	-	-	26,300.00
SCOA IMPLEMENTATION	-	2,000,000.00	-	-	2,000,000.00
EXTERNAL BURSARIES	-	105,000.00	-	-	105,000.00
OHS: STATUTORY REQUIREM. PROJECTS	251.75	92,000.00	1,815.00	58,122.81	32,062.19
EDUCATION FORUM	-	10,500.00	-	-	10,500.00
RECORDS CLEAN-UP PROJECT	-	80,000.00	-	-	80,000.00
ENTERPRISE LICENCE AGREEMENT	-	155,000.00	-	-	155,000.00
EXTERNAL NEWSLETTER	-	90,000.00	48,788.32	-	41,211.68
INTERNAL NEWSLETTER	-	27,000.00	21,860.18	-	5,139.82
MEDIA ENGAGEMENT/GOODWILL SESSION	-	15,000.00	-	-	15,000.00
RE-BRANDING CAMPAIGN/MATERIAL	1,061.97	48,500.00	6,154.16	31,389.60	10,956.24
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
BACK SCANNING OF HR DOCS	-	50,000.00	-	-	50,000.00
TOURISM INDABA	-	45,000.00	-	-	45,000.00
LED STRATEGY -	-	50,000.00	-	-	50,000.00
Tourism development-Eden School of Culinary Arts	-	100,000.00	-	87,719.30	12,280.70
Individual Performance Management	94,598.50	150,000.00	-	94,598.50	55,401.50
TOURISM AND MARKETING MATERIAL	-	45,000.00	27,565.20	7,200.00	10,234.80
Tourism / District Eco. Development	805.00	2,000.00	-	805.00	1,195.00
WELCOME CAMPAIGN	-	5,000.00	-	4,320.00	680.00
SOUTH CAPE BUSINESS PARTNERSHIP	43,859.65	50,000.00	-	43,859.65	6,140.35
BRANDING/INVESTMENT PROMOTION WORKSHOPS	-	10,000.00	-	-	10,000.00
PERFORM MGT APR/SDBIP	120,135.76	170,000.00	0.85	120,135.76	49,863.39
FILM LOCATION GUIDE	-	50,000.00	-	-	50,000.00
IDP STRATEGIC WORKSHOP	-	10,000.00	-	-	10,000.00
IDP DOCUMENTS	-	15,250.00	-	-	15,250.00
IGR FORUMS	-	9,000.00	2,500.00	6,100.00	400.00
IDP INDABA AND STAKEHOLDER ENGAGEMENT	-	20,000.00	-	-3,600.00	23,600.00
LED FORUM	-	12,000.00	-	-	12,000.00
WORLD TRAVEL MARKET AFRI CA 2016(WWT &BEELD EXPO)	21,867.00	100,000.00	-	21,867.00	78,133.00
TRAVEL FESTIVAL	-	45,000.00	-	-	45,000.00
GARDEN ROUTE & KLEIN KAROO TOURISM APP	805.00	2,000.00	-	805.00	1,195.00
TOUGHEST FIREFIGHTER ALI VE	-	74,916.68	-	52,592.51	22,324.17
MUNICIPAL HEALTH PROJECTS	29,449.20	100,000.00	32,305.35	40,774.20	26,920.45
INTEGRATED WASTE MGT - PLAN	-	170,000.00	-	8,853.60	161,146.40
	365,286.26	6,084,986.68	253,376.31	741,646.86	5,089,963.51

Section 13: Expenditure for December 2016 per Function for each department

Items	Executive & Council	Budget & Treasury Office	Corporate Services	Planning & Development	Public Safety	Health
	1010	1012	1013	1014	1016	1018
Employee Related Cost	698,741.50	1,152,117.49	1,495,180.08	597,193.27	1,452,788.63	1,914,501.84
Councillor Remuneration	648,591.26	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	6,458.90	81,842.27	68,653.24	1,938.39	58,522.90	13,423.99
Repairs & Maintenance	-	-	22,607.11	381,396.26	18,825.21	-
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	476,506.48	163,674.58	40,997.44	-	5,100.00	32,810.03
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	52,452.43	-	1,313.72	282,070.91	-	29,449.20
General Expenses	1,010,451.53	65,265.98	341,697.25	32,826.82	171,100.61	182,547.09
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	2,893,202.10	1,462,900.32	1,970,448.84	1,295,425.65	1,706,337.35	2,172,732.15
Total Revenue	(36,577,436.35)	-	(57,975.99)	-	-	(17,241.65)
(Surplus) / Deficit	(33,684,234.25)	1,462,900.32	1,912,472.85	1,295,425.65	1,706,337.35	2,155,490.50
Non Cash Items	-	-	-	-	-	-
Nett (Surplus) / Deficit	(33,684,234.25)	1,462,900.32	1,912,472.85	1,295,425.65	1,706,337.35	2,155,490.50

Items	Sport & Recreation	Waste Management	Road Transport	Water	Environmental Protection	TOTAL
	1022	1026	1028	1032	1036	
Employee Related Cost	693,057.06	120,760.10	-	-	117,380.01	8,241,719.98
Councillor Remuneration	-	-	-	-	-	648,591.26
Bad Debts	-	-	-	-	-	-
Depreciation	13,387.63	165.07	-	-	-	244,392.39
Repairs & Maintenance	49,223.47	-	-	-	-	472,052.05
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	23,545.14	-	319,452.17	-	3,124.00	1,065,209.84
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	-	-	-	-	-	365,286.26
General Expenses	108,919.10	2,704.52	-	-	8,317.11	1,923,830.01
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	888,132.40	123,629.69	319,452.17	-	128,821.12	12,961,081.79
Total Revenue	(2,107,382.11)	-	-	-	-	(38,760,036.10)
(Surplus) / Deficit	(1,219,249.71)	123,629.69	319,452.17	-	128,821.12	(25,798,954.31)
Non Cash Items	-	-	-	-	-	-
Nett (Surplus) / Deficit	(1,219,249.71)	123,629.69	319,452.17	-	128,821.12	(25,798,954.31)

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

Actual Income Received Year to date DECEMBER 2016				
Advances Received	Budgeted Income 2016/2017	Actual income to date	Cumulative for the year	Income still awaited
For April and May 2016 on 21st April 2016		R 21,925,000.00	R 21,925,000.00	
For April 2016 on the 30th of June 2016		R 8,594,193.68	R 30,519,193.68	
For June 2016 on the 15th of August 2016		R 7,760,550.42	R 38,279,744.10	
For July 2016 on 22nd of September 2016		R 7,492,241.39	R 45,771,985.49	
For August 2016 on 29th of September 2016		R 8,208,259.39	R 53,980,244.88	
For August 2016 on 6th of October 2016		R 7,327,495.23	R 61,307,740.11	
For September 2016 on 27th of November 2016		R 12,667,593.23	R 73,975,333.34	
For October 2016 on 22nd of December 2016		R 11,995,122.40	R 85,970,455.74	
TOTAL RECEIVED FOR THE 2016/2017 FINANCIAL YEAR	R 131,380,000.00		R 85,970,455.74	R 45,409,544.26
Actual expenditure for DECEMBER 2016 and Year to date				
Description	Budget 2016/2017	Actual - December 2016	Cumulative for the year	Available
Maintenance	76,050,000.00	R 6,662,167.39	R 53,537,941.98	R 22,512,058.02
Regravel	14,700,000.00	R 1,088,459.55	R 10,902,647.28	R 3,797,352.72
Reseal	14,630,000.00	R 5,245,618.15	R 15,856,335.15	R -1,226,335.15
Construction Regravel Team - Friemersheim	6,500,000.00	R 2,143,186.78	R 2,626,638.75	R 3,873,361.25
Construction Concrete Team - Friemersheim	6,500,000.00	R 151,899.40	R 13,953,818.70	R -7,453,818.70
Dysselsdorp	6,500,000.00	R 165,190.42	R 684,601.97	R 5,815,398.03
Calitzdorp	6,500,000.00	R -	R 1,924,988.80	R 4,575,011.20
TOTAL EXPENDITURE FOR THE 2016/2017 FINANCIAL YEAR	R 131,380,000.00	R 15,456,521.69	R 99,486,972.61	R 31,893,027.39

Eden District Municipality render an agency function to the Department of Public Works. There was a payment received from Department Roads and Public Works during December 2016 to the amount of R11,995,593 for services rendered in respect of October 2016. Income received to date amount to **R85,970,455.**

Expenditure incurred for the month of December 2016 amount to **R15,456,521** and the year to date expenditure amounts to **R99,486,972.** The cumulative figure is for the period of April 2016 to December 2016 as the Roads Department's Financial Year is from April 2016 till March 2017.

It should be noted there is currently +/- R17m in the bank account after R20m was transferred from Eden bank account to the Roads bank account as a loan until province repays the outstanding allocations for the Roads Agency Function. A new agreement was signed during January 2017 and Council expect payment on outstanding money in due course.