



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2016 - 2017

MONTHLY FINANCIAL REPORT

28 FEBRUARY 2017

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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 28 February 2017.

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 28 February 2017.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of February amounts to **R3,038,366**, and the year to date revenue amounts to **R121,559,664**, in comparison to a budgeted figure of **R189,736,441** (excluding Roads budget) representing a 64% of annual revenue. (Refer to income statement attached at the back for reasons for variances. Refer to Section 11 of the report.)

Operating Expenditure by type

Operating expenditure for the month of February amounts to **R13,435,044**, and the year to date expenditure amounts to **R100,467,394** which is reported against a budget of **R203,021,163** (excluding Roads budget) representing a 49% of annual expenditure. (Refer to income statement attached at the back for reasons for variances. Refer to Section 11 of the report.)

Capital Expenditure

The capital budget for the financial year amounts to **R6,713,295**. Capital expenditure for the month of February amounts to **R9,391**, and the year to date expenditure amounts to **R671,488**, representing 10% of annual expenditure.

See attached capital progress report on page 16, 17 & 18.

Various adjustments were made to the capital budget which were presented to council on the 27th of February 2017 for approval of the adjustment budget.

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 28 February 2017 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.

Operating and capital budget was adjusted to account for additional costs e.g. Hessequa fire in January 2017.

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 - M08 February

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	10,774	882	7,469	5,316	2,153	40%	7,974
Transfers recognised - operational	186,119	146,708	146,708	300	96,162	97,805	(1,643)	-2%	146,708
Other own revenue	183,046	160,226	176,255	1,856	17,929	106,817	(88,888)	-83%	160,226
Total Revenue (excluding capital transfers and contributions)	375,786	314,908	333,736	3,038	121,560	209,939	(88,379)	-42%	314,908
Employee costs	105,788	105,720	106,094	8,018	69,072	70,480	(1,408)	-2%	105,720
Remuneration of Councillors	8,296	8,448	7,844	647	4,830	5,632	(802)	-14%	8,448
Depreciation & asset impairment	3,800	4,087	3,670	228	1,960	2,725	(765)	-28%	4,087
Finance charges	69	–	–	–	–	–	–		–
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	249,931	191,220	229,413	4,543	24,606	127,480	(102,874)	-81%	191,220
Total Expenditure	367,884	309,475	347,021	13,435	100,467	206,317	(105,849)	-51%	309,475
Surplus/(Deficit)	7,902	5,433	(13,285)	(10,397)	21,092	3,622	17,470	482%	5,433
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	7,902	5,433	(13,285)	(10,397)	21,092	3,622	17,470	482%	5,433
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	7,902	5,433	(13,285)	(10,397)	21,092	3,622	17,470	482%	5,433
Capital expenditure & funds sources									
Capital expenditure	2,291	5,415	6,713	9	671	4,476	(3,804)	-85%	6,713
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2,291	5,415	6,713	9	671	4,476	(3,804)	-85%	6,713
Total sources of capital funds	2,291	5,415	6,713	9	671	4,476	(3,804)	-85%	6,713
Financial position									
Total current assets	175,537	175,537	175,537		170,426				175,537
Total non current assets	285,987	285,987	285,987		226,440				285,987
Total current liabilities	38,215	38,215	38,215		37,888				38,215
Total non current liabilities	133,206	133,206	133,206		81,747				133,206
Community wealth/Equity	290,103	290,103	290,103		277,231				290,103
Cash flows									
Net cash from (used) operating	7,674	5,433	–	(10,397)	21,092	–	(21,092)	#DIV/0!	–
Net cash from (used) investing	(1,765)	(5,415)	(6,713)	17,850	17,198	(3,159)	(20,356)	644%	6,713
Net cash from (used) financing	(664)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	148,539	148,557	(6,713)	–	39,894	145,380	105,486	73%	8,318
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	1,673	309	81	–	–	–	–	14,049	16,112
Creditors Age Analysis									
Total Creditors	2,633	–	–	–	–	–	–	–	2,633

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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	179,928	2,604	116,341	117,512	(1,171)	-1%	179,928
Executive and council		224,683	175,765	178,792	2,414	115,888	117,177	(1,289)	-1%	178,792
Budget and treasury office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	1,136	190	470	335	134	40%	1,136
<i>Community and public safety</i>		6,251	6,485	6,485	429	5,120	4,323	797	18%	6,485
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6,065	6,288	6,288	410	4,965	4,192	773	18%	6,288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	197	19	155	131	24	18%	197
<i>Economic and environmental services</i>		143,435	132,155	144,155	6	99	88,103	(88,005)	-100%	144,155
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143,180	132,000	144,000	-	-	88,000	(88,000)	-100%	144,000
Environmental protection		255	155	155	6	99	103	(5)	-4%	155
<i>Trading services</i>		1,417	-	3,168	-	-	-	-	-	3,168
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,417	-	3,168	-	-	-	-	-	3,168
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	375,786	314,908	333,736	3,038	121,560	209,939	(88,379)	-42%	333,736
Expenditure - Standard										
<i>Governance and administration</i>		95,399	93,648	114,078	5,697	48,530	76,052	(27,522)	-36%	114,078
Executive and council		42,631	38,229	60,166	2,194	18,297	40,111	(21,813)	-54%	60,166
Budget and treasury office		22,226	22,124	21,000	1,509	12,391	14,000	(1,609)	-11%	21,000
Corporate services		30,542	33,295	32,912	1,993	17,841	21,941	(4,100)	-19%	32,912
<i>Community and public safety</i>		86,809	66,080	67,750	6,441	42,020	45,166	(3,146)	-7%	67,750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,616	12,731	11,069	788	6,567	7,379	(812)	-11%	11,069
Public safety		45,889	25,501	29,753	3,700	18,268	19,836	(1,568)	-8%	29,753
Housing		-	-	-	-	-	-	-	-	-
Health		30,304	27,848	26,928	1,953	17,185	17,952	(767)	-4%	26,928
<i>Economic and environmental services</i>		161,620	147,012	158,776	1,171	8,463	105,851	(97,387)	-92%	158,776
Planning and development		11,559	10,787	10,516	814	6,650	7,011	(361)	-5%	10,516
Road transport		147,263	134,364	146,364	223	745	97,576	(96,831)	-99%	146,364
Environmental protection		2,798	1,861	1,895	134	1,068	1,264	(195)	-15%	1,895
<i>Trading services</i>		24,056	2,734	6,417	126	1,454	4,278	(2,824)	-66%	6,417
Electricity		-	-	-	-	-	-	-	-	-
Water		20,812	850	589	-	368	393	(24)	-6%	589
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,244	1,884	5,828	126	1,086	3,885	(2,799)	-72%	5,828
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	367,884	309,474	347,020	13,435	100,467	231,347	(130,879)	-57%	347,020
Surplus/ (Deficit) for the year		7,902	5,434	(13,284)	(10,397)	21,092	(21,408)	42,500	-199%	(13,284)

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 the timely implementation of MSCOA and migration to a new financial system.

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 **R3,038,366** for the month ending 28 February 2017. Other income for the month received includes Resort Income of R409,992. Line items for the month received includes **Interest on external investments of R882,424, Interest on outstanding debtors of R106,822, Rental of facilities and equipment of R180,386.** Refer to Section 11 of the report for variances for Eden (P. 30).

Operating Expenditure

Operating expenditure of **R13,435,044** is reported for the month ending 28 February 2017. The majority of these expenditure totals Employee and Councillor related cost of **R8,664,603**, Contracted Services of **R2,406,193**, Repairs and Maintenance of **R468,120** and General Expenses of **R1,397,223**. Refer to Section 11 of the report for reasons on the variances.

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) - M08 February

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	178,792	2,414	115,888	117,177	(1,289)	-1.1%	178,792
Vote 2 - Budget and Treasury Office			-	-	-	-	(17)	-	(17)	#DIV/0!	-
Vote 3 - Corporate Services			-	503	1,136	190	470	335	134	40.1%	1,136
Vote 4 - Planning and Development			-	-	-	-	-	-	-		-
Vote 5 - Public Safety			-	-	-	-	-	-	-		-
Vote 6 - Health			186	197	197	19	155	131	24	18.3%	197
Vote 7 - Sport and Recreation			6,065	6,288	6,288	410	4,965	4,192	773	18.4%	6,288
Vote 8 - Waste Management			1,417	-	3,168	-	-	-	-		3,168
Vote 9 - Road Transport			-	-	-	-	-	-	-		-
Vote 10 - Water			-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection			255	155	155	6	99	103	(5)	-4.5%	155
Vote 12 - Roads Agency Function			143,180	132,000	144,000	-	-	88,000	(88,000)	-100.0%	144,000
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	333,736	3,038	121,560	209,939	(88,379)	-42.1%	333,736
Expenditure by Vote		1									
Vote 1 - Executive and Council			42,631	38,229	60,166	2,194	18,297	40,111	(21,813)	-54.4%	60,166
Vote 2 - Budget and Treasury Office			22,226	22,123	21,000	1,509	12,391	14,000	(1,609)	-11.5%	21,000
Vote 3 - Corporate Services			30,542	33,295	32,912	1,993	17,841	21,941	(4,100)	-18.7%	32,912
Vote 4 - Planning and Development			11,559	10,788	10,516	814	6,650	7,011	(361)	-5.1%	10,516
Vote 5 - Public Safety			45,889	25,501	29,753	3,700	18,268	19,836	(1,568)	-7.9%	29,753
Vote 6 - Health			31,304	27,848	26,928	1,953	17,185	17,952	(767)	-4.3%	26,928
Vote 7 - Sport and Recreation			21,117	12,732	11,069	788	6,567	7,379	(812)	-11.0%	11,069
Vote 8 - Waste Management			3,244	1,884	5,828	126	1,086	3,418	(2,333)	-68.2%	5,828
Vote 9 - Road Transport			4,083	2,364	2,364	223	745	1,576	(831)	-52.7%	2,364
Vote 10 - Water			20,812	850	589	-	368	393	(24)	-6.2%	589
Vote 11 - Environmental Protection			2,797	1,861	1,895	134	1,068	1,264	(195)	-15.5%	1,895
Vote 12 - Roads Agency Function			143,180	132,000	144,000	-	-	96,000	(96,000)	-100.0%	144,000
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	347,020	13,435	100,467	230,880	(130,413)	-56.5%	347,020
Surplus/ (Deficit) for the year		2	(3,598)	5,433	(13,284)	(10,397)	21,092	(20,941)	42,034	-200.7%	(13,284)

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) - M08 February

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	1,424	180	1,125	950	175	18%	1,424
Interest earned - external investments		6,621	7,974	10,774	882	7,469	7,182	286	4%	10,774
Interest earned - outstanding debtors		754	799	799	107	793	533	260	49%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15,692	14,500	15,000		8,429	10,000	(1,571)	-16%	15,000
Transfers recognised - operational		186,119	146,708	146,708	300	96,162	97,805	(1,643)	-2%	146,708
Other revenue		165,255	143,503	159,031	1,569	7,583	106,021	(98,438)	-93%	159,031
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		375,786	314,908	333,736	3,038	121,560	222,491	(100,931)	-45%	333,736
Expenditure By Type										
Employee related costs		105,788	105,720	106,094	8,018	69,072	70,729	(1,658)	-2%	106,094
Remuneration of councillors		8,296	8,448	7,844	647	4,830	5,229	(399)	-8%	7,844
Debt impairment		1,000	1,060	1,060	-	-	707	(707)	-100%	1,060
Depreciation & asset impairment		3,800	4,087	3,670	228	1,960	2,447	(487)	-20%	3,670
Finance charges		69	-					-		
Bulk purchases								-		
Other materials								-		
Contracted services		61,905	11,214	17,698	2,406	9,371	11,799	(2,428)	-21%	17,698
Transfers and grants								-		
Other expenditure		187,026	178,946	210,655	2,136	15,235	140,437	(125,202)	-89%	210,655
Loss on disposal of PPE								-		
Total Expenditure		367,884	309,475	347,021	13,435	100,467	231,347	(130,880)	-57%	347,021
Surplus/(Deficit)		7,902	5,433	(13,285)	(10,397)	21,092	(8,857)	29,949	(0)	(13,285)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		7,902	5,433	(13,285)	(10,397)	21,092	(8,857)			(13,285)
Taxation								-		
Surplus/(Deficit) after taxation		7,902	5,433	(13,285)	(10,397)	21,092	(8,857)			(13,285)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7,902	5,433	(13,285)	(10,397)	21,092	(8,857)			(13,285)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7,902	5,433	(13,285)	(10,397)	21,092	(8,857)			(13,285)

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 R180,386, are reported for the month of February 2017 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 R882,424. 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 R106,822 for the month of February 2017 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 where the 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. For the month of February no agency service were recorded due to the payment system, and will the R1,626,035.09 reflect in March month.

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 received R300,000 for the EPWP Grant and R120,000 for WCFMG: MGT System MSCOA from National and Provincial Government respectively during the month of February 2017.

Other revenue / Sundry income

Other revenue reflects an amount of R1,448,735 for the month of February 2017. Other revenue consists of the following:

Public Contribution & Donated PPE	R130,000
Sundry Income	R1,318,734

Consists of amongst others chalets income R212,190 / camping fees total to R174,717, caravans R8,551, day visitors R6,475, tariffs & penalties health R18,589, health claims R47,696, firefighting fees R298, anti-fraud hotline income R1,500, sundry recoverable income R644,043, atmospheric emission licence application fees R5,772, task contributions R190,054 and sundry income R8,849. The R130,000 received were for the Greenest Municipality award under public contribution & donated PPE.

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 February 2017 amounts to R8,664,603 of a budgeted amount of R113,937,989, and the year to date expenditure amounts to R73,901,666 which represents 64,1% of the budgeted amount. Bonuses are paid in November to employees. Employee related costs had to be adjusted for the fire section due to increase in overtime, promotions and new shift system for the first 6 months.

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items, this is a GRAP requirement assets must be written off over their lifespans.

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 R2,406,193 is reflected in the financial results for the month ending 28 February 2017 of a budgeted amount of R17,697,905. The majority of contracted services are spend on aerial fire fighting support 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 R1,865,343 for the month of February 2017.

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) - M08 February

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	3,653	-	-	2,435	(2,435)	-100%	3,653
Vote 2 - Budget and Treasury Office		140	-	39	8	23	26	(3)	-11%	39
Vote 3 - Corporate Services		1,126	405	1,041	-	20	694	(674)	-97%	1,041
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		775	970	817	1	15	545	(530)	-97%	817
Vote 6 - Health		11	-	105	-	27	70	(43)	-62%	105
Vote 7 - Sport and Recreation		217	1,870	565	-	183	376	(193)	-51%	565
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		15	480	493	-	404	329	75	23%	493
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	6,713	9	671	4,476	(3,804)	-85%	6,713
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	6,713	9	671	4,476	(3,804)	-85%	6,713

Refer to next page for detail breakdown of the capital expenditure

Capital budget was adjusted to identify savings to fund the additional costs of the fire fighting section. Adjustment budget were presented on 27 February 2017 and were approved by Council.

Project description	Adjustment 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 54,000.00	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 185,000.00	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.
Solar Panel	R 3,100,000.00	R -				
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 8,331.77	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 2,014.04	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 Committee to follow	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	2,095.00	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.
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	2,904.21	Completed	Completed	Completed	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.
Office Chairs(communications)	R	2,800.00	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.
DTP Computer Equipment	R	824,000.00	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	1,008.77	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.
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	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.
Upgrading of security system (HO)	R	150,000.00	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 & oudeniqua)	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	44,228.50	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.
Counterfit Money Detector Device	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.
Total		6,713,294.71		671,487.88				

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 February 2017					
High Back Chairs (Creditors)	R	3,583.85			
High back chair (Lakes area)	R	2,149.00			
Pedestal fans (Plettenbergbay)	R	740.00			
High back chairs (Plett)	R	4,474.64			
Equipment (Spa)	R	20,726.48			
DTP Computer Equipment	R	93,324.60			
Aeroquille Mobile Analyzer	R	40,332.00			
Free Chlorine Meter (MHS George)	R	18,810.00			
	R	184,140.57			

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	148,539	159,164	148,539
Call investment deposits				-		-
Consumer debtors		14,946	14,946	14,946	3,977	14,946
Other debtors		5,016	5,016	5,016	3,296	5,016
Current portion of long-term receivables		2,757	2,757	2,757		2,757
Inventory		4,279	4,279	4,279	3,989	4,279
Total current assets		175,537	175,537	175,537	170,426	175,537
Non current assets						
Long-term receivables		57,679	57,679	57,679		57,679
Investments		26	26	26	26	26
Investment property		85,712	85,712	85,712	85,570	85,712
Investments in Associate						
Property, plant and equipment		140,469	140,469	140,469	139,249	140,469
Agricultural						
Biological assets						
Intangible assets		2,101	2,101	2,101	1,595	2,101
Other non-current assets						
Total non current assets		285,987	285,987	285,987	226,440	285,987
TOTAL ASSETS		461,524	461,524	461,524	396,866	461,524
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35,502	35,502	35,502	31,460	35,502
Provisions		2,713	2,713	2,713	6,428	2,713
Total current liabilities		38,215	38,215	38,215	37,888	38,215
Non current liabilities						
Borrowing						
Provisions		133,206	133,206	133,206	81,747	133,206
Total non current liabilities		133,206	133,206	133,206	81,747	133,206
TOTAL LIABILITIES		171,421	171,421	171,421	119,635	171,421
NET ASSETS	2	290,103	290,103	290,103	277,231	290,103
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		264,933	264,933	264,933	252,555	264,933
Reserves		25,170	25,170	25,170	24,676	25,170
TOTAL COMMUNITY WEALTH/EQUITY	2	290,103	290,103	290,103	277,231	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 - M08 February

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	193,347	1,856	17,929	128,898	(110,969)	-86%	193,347
Government - operating		186,119	146,708	129,616	300	96,162	86,411	9,751	11%	129,616
Government - capital				-			-	-		-
Interest		6,621	8,773	10,774	882	7,469	7,182	286	4%	10,774
Dividends			-	-				-		
Payments										
Suppliers and employees		(320,713)	(309,475)	(343,351)	(13,435)	(100,467)	(228,901)	(128,433)	56%	343,351
Finance charges		(69)						-		-
Transfers and Grants		(47,217)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,674	5,433	(9,615)	(10,397)	21,092	(6,410)	(27,502)	429%	677,087
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			17,860	17,860		17,860	#DIV/0!	
Payments										
Capital assets		(1,791)	(5,415)	(6,713)	(9)	(662)	(3,159)	(2,497)	79%	6,713
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,765)	(5,415)	(6,713)	17,850	17,198	(3,159)	(20,356)	644%	6,713
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	(16,328)	7,454	38,290	(9,568)			683,801
Cash/cash equivalents at beginning:		143,294	148,539	148,539		1,604	148,539			1,604
Cash/cash equivalents at month/year end:		148,539	148,557	132,211		39,894	138,971			685,405

The municipal bank balance at 28 February 2017 totals R39,893,597.52.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 28 FEBRUARY 2017		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	171,608,475.00	159,164,079.00
LESS:	102,485,758.97	104,502,031.07
Unspent Conditional Grants	5,571,781.80	5,320,721.38
Current portion long term liabilities	-	-
Provision for staff leave	6,611,368.00	6,419,967.00
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	5,399,178.00	5,399,178.00
Performance Bonus	515,015.00	515,015.00
Grant received in advance	23,677,430.50	11,838,715.25
Trade Payables	3,420,608.00	3,879,612.00
Unspent Capital budget 8 months	2,496,941.93	3,804,041.93
Unspent Operational budget 8 months	15,351,895.34	32,313,408.51
Electricity Demand Side Management - own funded	4,430,168.40	-
Sub total	69,122,716.03	54,662,047.93
PLUS:	1,884,390.41	2,119,564.46
VAT Receivable	-	-
Receivable Exchange	1,884,390.41	2,119,564.46
Other receivables after impairment		
	71,007,106.44	56,781,612.39
LESS OTHER MATTERS:		
Capital Replacement Reserve	28,762,416.48	28,345,608.13
Sub Total	42,244,689.96	28,436,004.26
LESS: CONTIGENT LIABILITIES	19,928,897.00	10,599,684.00
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	-
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	400,000.00	400,000.00
Surplus / (Deficit)	22,315,792.96	17,836,320.26

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Budget Year 2016/17												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
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			
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	199	87	69					1,964	2,319	1,964			
Interest on Arrear Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	1,473	223	11					12,085	13,792	12,085			
Total By Income Source	2000	1,673	309	81	-	-	-	-	14,049	16,112	14,049		-	-
2015/16 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200									-	-			
Commercial	2300													
Households	2400	1,646	303	77					3,015	5,041	3,015			
Other	2500	26	7	4					11,034	11,071	11,034			
Total By Customer Group	2600	1,673	309	81	-	-	-	-	14,049	16,112	14,049		-	-

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 28 February 2017 totals R14,049m.

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 - M08 February

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300	1,324								1,324	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	1,264								1,264	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	45								45	
Other	0900									-	
Total By Customer Type	1000	2,633	-	-	-	-	-	-	-	2,633	-

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

		Movements for the month					
	Balance as at 01 Feb 2017	Investments matured	Investments made	Interest capitalised	Balance as at 28 Feb 2017	Interest earned	Interest earned
						Month	Year to date
Eden district municipality							
<i>Interest Received YTD</i>					-		-
<i>Standard Bank</i>	50,000,000.00	-10,000,000.00			40,000,000.00	130,794.52	1,547,068.49
<i>FNB</i>	-				-	-	283,587.25
<i>ABSA</i>	-				-	-	1,321,338.09
<i>Nedbank</i>	50,000,000.00	-10,000,000.00			40,000,000.00	132,917.81	1,562,040.81
<i>Investec Bank</i>	50,000,000.00	-10,000,000.00			40,000,000.00	132,051.51	132,051.51
<i>Standard Bank - Bank Guarantee investment</i>	138,805.33				139,486.81	681.48	5,803.32
BANK DEPOSITS	150,138,805.33	-30,000,000.00	-	-	120,139,486.81	396,445.32	4,851,889.47

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.

Total Interest earned for the month is R882,423.52, R396,445.32 on External investment and R486,659.68 on the current account.

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 - M08 February

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	144,344	300	93,798	96,229	(3,181)	-3.3%	144,344
Local Government Equitable Share		138,902	142,094	142,094		91,548	94,729	(3,181)	-3.4%	142,094
Finance Management		1,250	1,250	1,250		1,250	833			1,250
Municipal Systems Improvement		930	–	–						–
EPWP Incentive		1,005	1,000	1,000	300	1,000	667			1,000
	3	20,849	–							–
		20,000	–							–
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		3,183	2,364	2,364	–	2,364	1,576	788	50.0%	2,364
Integrated Transport Planning		900	–			–	–	–		–
								–		
Rural Roads Asset Management Grant	4	2,283	2,364	2,364		2,364	1,576	788	50.0%	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	146,708	300	96,162	97,805	(2,393)	-2.4%	146,708

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

7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Appendix 1: Supporting Table 101 (1) Monthly Budget Outcome and Grants Expenditure - R1000000										
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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		182,936	144,344	144,344	231	1,918	104,042	(102,124)	-98.2%	144,344
Local Government Equitable Share		138,902	142,094	142,094			94,729	(94,729)	-100.0%	142,094
Finance Management		1,250	1,250	1,250	150	1,227	8,646	(7,419)	-85.8%	1,250
Municipal Systems Improvement		930	-	-			-	-	-	-
EPWP Incentive		1,005	1,000	1,000	81	691	667	24	3.6%	1,000
		20,849	-	-			-	-	-	-
		20,000	-	-			-	-	-	-
Other transfers and grants [insert description]										
Provincial Government:		3,183	2,364	2,364	223	745	1,576	(831)	-52.7%	2,364
Integrated Transport Planning		900	-	-			-	-	-	-
Rural Roads Asset Management Grant		2,283	2,364	2,364	223	745	1,576	(831)	-52.7%	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	146,708	454	2,663	105,618	(102,955)	-97.5%	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 - M08 February

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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,901	5,950	4,628	528	3,986	3,086	900	29%	4,628
Pension and UIF Contributions		146	171	694	10	67	463	(396)	-86%	694
Medical Aid Contributions		214	273	120	10	63	80	(17)	-21%	120
Motor Vehicle Allowance		1,667	1,240	1,814	74	521	1,210	(688)	-57%	1,814
Cellphone Allowance		368	315	337	24	193	225	(32)	-14%	337
Housing Allowances							-	-		-
Other benefits and allowances			500	250			167	(167)	-100%	250
Sub Total - Councillors		8,296	8,449	7,844	647	4,830	5,229	(399)	-8%	7,844
% increase	4		1.8%	-5.4%						-5.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,554	3,716	3,716	221	2,410	2,477	(68)	-3%	3,716
Pension and UIF Contributions		652	687	687	40	426	458	(32)	-7%	687
Medical Aid Contributions		57	63	63	7	65	42	23	54%	63
Overtime								-		-
Performance Bonus		546	554	554		0	369	(369)	-100%	554
Motor Vehicle Allowance		572	507	507	29	330	338	(8)	-2%	507
Cellphone Allowance		33	33	33	1	15	22	(7)	-33%	33
Housing Allowances		84	84	84	7	56	56	-		84
Other benefits and allowances			200	200			133	(133)	-100%	200
Payments in lieu of leave			62	62		63	41	22	52%	62
Long service awards								-		-
Post-retirement benefit obligations								-		-
Sub Total - Senior Managers of Municipality		5,498	5,906	5,906	304	3,364	3,937	(573)	-15%	5,906
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		59,872	62,094	62,509	5,054	41,283	41,673	(390)	-1%	62,509
Pension and UIF Contributions		12,451	14,001	13,199	956	7,687	8,799	(1,113)	-13%	13,199
Medical Aid Contributions		8,395	9,381	9,348	753	5,869	6,232	(363)	-6%	9,348
Overtime		1,263	1,255	2,527	302	1,793	1,684	109	6%	2,527
Performance Bonus								-		-
Motor Vehicle Allowance		6,098	5,050	4,743	487	3,757	3,162	596	19%	4,743
Cellphone Allowance		132	358	225	1	3	150	(147)	-98%	225
Housing Allowances		726	884	733	62	475	489	(13)	-3%	733
Other benefits and allowances		1,342	1,522	2,321	90	513	1,547	(1,035)	-67%	2,321
Payments in lieu of leave		4,430	4,892	4,268	9	4,327	2,846	1,481	52%	4,268
Long service awards			377	315				-		315
Post-retirement benefit obligations								-		-
Sub Total - Other Municipal Staff		100,291	99,814	100,188	7,714	65,708	66,582	(874)	-1%	100,188
% increase	4		-0.5%	-0.1%						-0.1%
Total Parent Municipality		114,085	114,169	113,938	8,665	73,902	75,749	(1,847)	-2%	113,938

The year to date expenditure in respect of remuneration amounts to R73 901 666 which represents 65% 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 13 March 2017



QUALITY CERTIFICATE

I, M STRATU, 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 **28 FEBRUARY 2017**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE STRATU

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

Signature 

Date 14/3/17

Section 10: Expenditure per category incurred excl Roads Function for February 2017 + Year to Date

DESCRIPTION	2016/2017	Month - FEBRUARY 2017	YTD FEBRUARY 2017	% SPENT	NOTE
SALARY RELATED EXPENSES					
Salaries	66,225,076.41	5,274,596.82	43,692,559.28	66%	
Overtime	2,526,702.66	302,101.12	1,793,157.32	71%	
Performance Bonus	553,750.00	-	-	0%	
Housing	816,826.52	69,468.00	531,444.30	65%	
Bonus	4,268,379.91	9,240.40	4,390,051.52	103%	
Leave payment	377,298.11	-	-	0%	
Pension	10,495,692.01	836,320.70	6,801,216.26	65%	
Medical	9,411,082.29	759,822.68	5,934,092.25	63%	
Group Insurance	748,811.71	59,713.40	474,954.92	63%	
UIF	475,581.27	34,974.21	280,650.74	59%	
Workmens Compensation	900,000.00	-	-	0%	
Bargaining	29,084.77	2,004.48	15,974.40	55%	
Skills Development levy	1,236,863.37	62,946.07	540,045.29	44%	
Travelling Allow ance	5,249,689.24	515,633.73	4,087,177.16	78%	
Acting Allow ance	660,355.37	-	-	0%	
Standby Allow ance	1,005,501.85	90,572.39	526,897.85	52%	
Telephone Allow ance	258,090.00	570.00	3,420.00	1%	
Night Shift Allow ance	725,865.66	-	-		
Shift Allow ance	129,131.27	-	-		
Total	106,093,782.42	8,017,964.00	69,071,641.29	65%	Note 1
Councillor Remuneration					
Remuneration	4,628,484.00	528,167.54	3,985,621.79	86%	
Pension	694,272.00	9,826.31	66,955.02	10%	
Medical	120,000.00	9,878.48	63,337.03	53%	
Travelling Allow ance	1,814,251.00	74,420.42	521,026.67	29%	
Telephone Allow ance	337,200.00	24,346.00	193,084.51	57%	
Individual Allow ance	250,000.00	-	-	0%	
Total	7,844,207.00	646,638.75	4,830,025.02	62%	Note 2
Bad Debts	1,060,000.00	-	-	0%	Note 3
Depreciation	3,669,970.13	227,939.49	1,959,738.81	53%	Note 4
Repairs and maintenance	5,620,376.66	468,120.04	3,134,449.90	56%	Note 5
Interest	-	-	-		
Contracted services	17,697,904.53	2,406,193.24	9,370,664.48	53%	Note 6
Grant projects	-	-	(4.81)		Note 7
Ow n fund projects	5,614,400.68	270,965.53	1,165,043.47	21%	Note 8
General expenses	44,767,676.68	1,397,223.16	10,935,835.35	24%	Note 9
Contribution	5,921,244.00	-	-	0%	Note 3
Actuarial loss	4,731,601.00	-	-	0%	Note 3
Capital Expenditure	6,713,294.71	9,391.23	671,487.88	10%	Note 10
Total	95,796,468.39	4,779,832.69	27,237,215.08		
TOTAL EXPENDITURE	209,734,457.81	13,444,435.44	101,138,881.39	48%	

Other line items may vary from the original budget as a result of transfers of funds (veriments) that take place during the year. Above spreadsheet is an internal worksheet.

Section 11: Income per category received excl Roads Function for February 2017 + Year to Date

INCOME	2016/2017	Month - FEBRUARY 2017	YTD FEBRUARY 2017		
EQS - RSC Levies grant	(142,094,000.00)	-	(91,548,000.00)	64%	Note 11
Rental of Facilities and Equipment	(1,424,332.26)	(180,385.59)	(1,124,634.95)	79%	In Line
Interest earned external investments	(10,773,700.00)	(882,423.52)	(7,468,847.09)	69%	In Line
Interest earned outstanding debtors	(799,483.83)	(106,821.61)	(792,973.08)	99%	In Line
Government Grant and subsidies	(5,118,914.00)	(420,000.00)	(4,734,000.00)	92%	Note 12
Income Agency services	(15,000,000.00)	-	(8,428,522.82)	56%	Note 13
Contributions municipalities	(626,614.05)	-	-	0%	Note 3
Contributions municipalities & products	(279,617.40)	-	(7,000.00)	3%	Note 3
Sundry income	(10,305,149.05)	(1,318,735.34)	(7,164,177.43)	70%	Note 14
Public contribution and donated PPE	(3,314,630.46)	(130,000.00)	(291,508.43)	9%	In Line
	(189,736,441.05)	(3,038,366.06)	(121,559,663.80)	64%	
SURPLUS / DEFICIT	19,998,016.76	10,406,069.38	(20,420,782.41)		

66% of budget to be spend by 28 February 2017

Note 1: Salary related expenses up to February 2017 are 65% of budget spent which is in line with projections.

Note 2: Councillor Remuneration totals 62% up to February 2017 of budget. Increases still to be implemented once Council approves upper limit.

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 56% up to February 2017 of budget. Maintenance plan being reviewed to address backlog. Repairs & maintenance was decreased in the adjustment budget.

Note 6: Spending for Contracted Services up to 53% for February 2017 of budget, expenditure will increase from 3rd quarter specifically on aerial support as January - March is high fire season months. Contracted services were significantly increased in the proposed adjustment budget to include the Hessequa fire aerial support in January 2017, which amounted to +/- R2.2m.

Note 7: Adjustment was made to rectify actual expenditure.

Note 8: Refer to detail list of projects

Note 9: General expenditure are 24% up to February 2017, expenditure will increase steadily 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 February 2017 are 92% 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. 56% 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 February 2017 and Year to Date

Description	CurrMthActual	Total_Budget	Committment	YTD_actual	AvailableBudget
HOUSE TO HOME	-	40,000.00	-	-	40,000.00
SPECIAL NEEDS - SPEAKER	-	40,000.00	-	-	40,000.00
COMMUNITY DEVELOPMENT	-	150,000.00	-	-	150,000.00
SPACIAL DEVELOPMENT FRAM EWORK	229,550.00	930,520.00	34,169.52	360,220.16	536,130.32
MSCOA	-	1,000,000.00	-	113,651.50	886,348.50
EMPLOYEE WELLNESS	-	10,000.00	-	-	10,000.00
EXTERNAL BURSARIES	-	105,000.00	-	-	105,000.00
OHS: STATUTORY REQUIREM. PROJECTS	3,375.00	92,000.00	18,024.00	62,379.38	11,596.62
EDUCATION FORUM	-	10,500.00	-	-	10,500.00
BACK SCANNING OF HR DOCS	-	-	-	-	-
SCOA IMPLEMENTATION	-	1,430,000.00	195,125.54	-	1,234,874.46
CORPORATE GIFTS	-	20,000.00	-	-	20,000.00
RECORDS CLEAN-UP PROJECT	-	80,000.00	-	-	80,000.00
EXTERNAL NEWSLETTER	-	90,000.00	-	42,796.77	47,203.23
INTERNAL NEWSLETTER	-	27,000.00	-	19,175.63	7,824.37
MEDIA ENGAGEMENT/GOODWILL SESSION	-	15,000.00	-	-	15,000.00
RE-BRANDING CAMPAIGN/MATERIAL	-	48,500.00	1,771.01	37,076.96	9,652.03
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 -	-	25,000.00	-	-	25,000.00
SOUTH CAPE BUSINESS PARTNERSHIP	-	50,000.00	-	43,859.65	6,140.35
BRANDING/INVESTMENT PROMOTION WORKSHOPS	-	40,000.00	-	-	40,000.00
FILM LOCATION GUIDE	-	25,000.00	-	-	25,000.00
LED FORUM	-	12,000.00	-	-	12,000.00
GREENEST MUNICIPALITY AWARDS PROJECTS	-	130,000.00	-	-	130,000.00
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	-	10,000.00	-	-3,600.00	13,600.00
TOURISM INDABA	-	45,000.00	-	-	45,000.00
Tourism development-Eden School of Culinary Arts	-	100,000.00	-	87,719.30	12,280.70
TOURISM AND MARKETING MATERIAL	24,180.00	89,000.00	-	31,380.00	57,620.00
Tourism / District Eco. Development	-	2,000.00	-	805.00	1,195.00
WELCOME CAMPAIGN	-	5,000.00	-	4,320.00	680.00
WORLD TRAVEL MARKET AFRICA 2016(WWT & BEELD EXPO)	-	100,000.00	-	21,867.00	78,133.00
TRAVEL FESTIVAL	-	45,000.00	-	-	45,000.00
GARDEN ROUTE & KLEIN KAROO TOURISM APP	-	2,000.00	-	805.00	1,195.00
Individual Performance Management	-	150,000.00	-	94,598.50	55,401.50
PERFORM MGT APR/SDBIP	-	274,914.00	5,623.90	120,135.76	149,154.34
TOUGHEST FIREFIGHTER ALIVE	-	74,916.68	-	52,592.51	22,324.17
MUNICIPAL HEALTH PROJECTS	13,860.53	100,000.00	10,013.25	60,306.75	29,680.00
INTEGRATED WASTE MGT - PLAN	-	170,000.00	-	8,853.60	161,146.40
Total	270,965.53	5,582,600.68	267,227.22	1,165,043.47	4,150,329.99

Section 13: Expenditure for February 2017 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	600,693.37	1,096,099.79	1,517,060.92	581,447.94	1,605,218.26	1,830,147.64
Councillor Remuneration	646,638.75	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	6,015.40	76,404.52	64,068.16	1,808.28	54,589.50	12,517.95
Repairs & Maintenance	-	-	33,655.00	167,711.91	194,117.13	558.12
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	160,610.82	188,641.30	73,580.06	-	1,709,984.16	26,631.03
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	229,550.00	-	3,375.00	24,180.00	-	13,860.53
General Expenses	550,720.68	147,990.16	301,548.72	38,378.93	136,012.38	68,993.32
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	2,194,229.02	1,509,135.77	1,993,287.86	813,527.06	3,699,921.43	1,952,708.59
Total Revenue	(2,413,958.86)	-	(190,054.10)			(18,588.99)
(Surplus) / Deficit	(219,729.84)	1,509,135.77	1,803,233.76	813,527.06	3,699,921.43	1,934,119.60
Non Cash Items						
Nett (Surplus) / Deficit	(219,729.84)	1,509,135.77	1,803,233.76	813,527.06	3,699,921.43	1,934,119.60

Items	Sport & Recreation	Waste Management	Road Transport	Waste Water Management	Water	Electricity	Environmental Protection	TOTAL
	1022	1026	1028	1030	1032	1034	1036	
Employee Related Cost	552,091.20	120,654.87	-	-	-	-	114,550.01	8,017,964.00
Councillor Remuneration	-	-	-	-	-	-	-	646,638.75
Bad Debts	-	-	-	-	-	-	-	-
Depreciation	12,381.73	153.95	-	-	-	-	-	227,939.49
Repairs & Maintenance	72,077.88	-	-	-	-	-	-	468,120.04
Interest on External Borrowings	-	-	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-	-	-
Contracted Services	23,545.14	-	223,200.73	-	-	-	-	2,406,193.24
Grants & Subsidies Operating Projects	-	-	-	-	-	-	-	-
Operating Projects	-	-	-	-	-	-	-	270,965.53
General Expenses	128,338.42	5,618.60	-	-	-	-	19,622.15	1,397,223.36
Contribution to Provision / Reserves	-	-	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-	-	-
Total Expenditure	788,434.37	126,427.42	223,200.73	-	-	-	134,172.16	13,435,044.41
Total Revenue	(409,992.18)	-	-	-	-	-	(5,771.93)	(3,038,366.06)
(Surplus) / Deficit	378,442.19	126,427.42	223,200.73	-	-	-	128,400.23	10,396,678.35
Non Cash Items								
Nett (Surplus) / Deficit	378,442.19	126,427.42	223,200.73	-	-	-	128,400.23	10,396,678.35

Section 14: Roads Income and Expenditure for February 2017 and the Cumulative figure to date.

Actual Income Received Year to date February 2017						
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	
For November 2016 on 19th of January 2017				R 13,401,386.44	R 99,371,842.18	
For December 2016 on 16th of February 2017				R 15,456,521.69	R 114,828,363.87	
TOTAL RECEIVED FOR THE 2016/2017 FINANCIAL YEAR	R 143,888,000.00				R 114,828,363.87	R 29,059,636.13
Actual expenditure for February 2017 and Year to date						
Description	Budget 2016/2017	Additional Funding per Project	January Revised Budget 2016/2017	Actual - February 2017	Cumulative for the year	Available
Maintenance	76,050,000.00	3,710,000.00	79,760,000.00	R 6,780,987.83	R 65,441,239.63	R 14,318,760.37
Regravel	14,700,000.00	-	14,700,000.00	R 1,418,238.64	R 13,196,639.28	R 1,503,360.72
Reseal	14,800,000.00	-	14,800,000.00	R 2,455,275.78	R 16,978,905.79	R -2,178,905.79
Construction Regravel Team - Friemersheim	6,500,000.00	3,466,500.00	9,966,500.00	R 1,967,743.35	R 19,236,243.42	R -9,269,743.42
Construction Concrete Team - Friemersheim	6,500,000.00	3,466,500.00	9,966,500.00	R 258,601.42	R 3,129,114.16	R 6,837,385.84
Dysselsdorp	6,500,000.00	1,400,000.00	7,900,000.00	R -2,137.08	R 682,464.89	R 7,217,535.11
Callitzdorp	6,500,000.00	-	6,500,000.00	R -	R 1,924,988.80	R 4,575,011.20
Sanddrif		295,000.00	295,000.00	R -	R -	R 295,000.00
TOTAL EXPENDITURE FOR THE 2016/2017 FINANCIAL YEAR	R 131,550,000.00	R 12,338,000.00	R 143,888,000.00	R 12,878,709.94	R 120,589,595.96	R 23,298,404.04

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 February 2017 to the amount of R15,456,521 for services rendered in respect of December 2016. Income received to date amount to **R114,828,363.**

Expenditure incurred for the month of February 2017 amount to **R12,878,709** and the year to date expenditure amounts to **R120,589,595**. The cumulative figure is for the period of April 2016 to February 2017 as the Roads Department's Financial Year is from April 2016 till March 2017.

It should be noted there is currently +/- R22.1m 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.