



**EDEN DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2016 - 2017**

**MONTHLY FINANCIAL REPORT**

**30 APRIL 2017**

<b>Table of Contents</b>	2
Glossary	3
Legislative Framework	4
<b>PART 1 – IN YEAR REPORT</b>	5
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
<b>PART 2 SUPPORTING DOCUMENTATION</b>	
Section 4 – Debtor’s analysis	23
Section 5 – Creditors analysis	24
Section 6 – Investment portfolio analysis	24
Section 7 – Allocation and grant receipts and expenditure	25
Section 8 – Expenditure on councillor and staff related expenditure	27
Section 9 – Municipal Manager’s quality certification	28
Section 10: Expenditure per category incurred excluding Roads Function	29
Section 11: Income per category received excluding Roads Function	30
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 30 April 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 30 April 2017.

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

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

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

The total revenue received for the month of April amounts to **R18,533,814**, and the year to date revenue amounts to **R180,547,176**, in comparison to a budgeted figure of **R189,736,441** (excluding Roads budget) representing a 95% 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 April amounts to **R8,909,120**, and the year to date expenditure amounts to **R134,542,591** which is reported against a budget of **R203,021,163** (excluding Roads budget) representing a 66% of annual expenditure. (Refer to income statement attached at the back for reasons for variances. Refer to Section 10 of the report.)

## **Capital Expenditure**

The capital budget for the financial year amounts to **R6,713,295**. Capital expenditure for the month of April amounts to **R3,030,723.54**, and the year to date expenditure amounts to **R3,818,417**, representing 57% of annual expenditure.

See attached capital progress report on page 16, 17, 18 & 19.

### **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 30 April 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.

## 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 - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6,621	7,974	10,774	683	10,349	8,978	1,371	15%	10,774
Transfers recognised - operational	186,119	146,708	146,708	15,021	146,707	122,257	24,451	20%	146,708
Other own revenue	183,046	160,226	176,255	2,830	23,491	146,879	(123,388)	-84%	176,255
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375,786</b>	<b>314,908</b>	<b>333,736</b>	<b>18,534</b>	<b>180,547</b>	<b>278,114</b>	<b>(97,566)</b>	<b>-35%</b>	<b>333,736</b>
Employee costs	105,788	105,720	106,094	8,045	85,017	88,411	(3,394)	-4%	106,094
Remuneration of Councillors	8,296	8,448	7,844	679	6,200	6,537	(337)	-5%	7,844
Depreciation & asset impairment	3,800	4,087	3,670	234	2,194	3,058	(864)	-28%	3,670
Finance charges	69	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	249,931	191,220	229,413	(50)	41,131	191,178	(150,046)	-78%	229,413
<b>Total Expenditure</b>	<b>367,884</b>	<b>309,475</b>	<b>347,021</b>	<b>8,909</b>	<b>134,543</b>	<b>289,184</b>	<b>(154,642)</b>	<b>-53%</b>	<b>347,021</b>
<b>Surplus/(Deficit)</b>	<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>	<b>57,075</b>	<b>-516%</b>	<b>(13,285)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>	<b>57,075</b>	<b>-516%</b>	<b>(13,285)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>	<b>57,075</b>	<b>-516%</b>	<b>(13,285)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2,291</b>	<b>5,415</b>	<b>6,713</b>	<b>3,031</b>	<b>3,819</b>	<b>5,594</b>	<b>(1,775)</b>	<b>-32%</b>	<b>6,713</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,291	5,415	6,713	3,031	3,819	5,594	(1,775)	-32%	6,713
<b>Total sources of capital funds</b>	<b>2,291</b>	<b>5,415</b>	<b>6,713</b>	<b>3,031</b>	<b>3,819</b>	<b>5,594</b>	<b>(1,775)</b>	<b>-32%</b>	<b>6,713</b>
<b>Financial position</b>									
Total current assets	175,537	175,537	175,537		177,831				175,537
Total non current assets	285,987	285,987	285,987		226,206				285,987
Total current liabilities	38,215	38,215	38,215		23,336				38,215
Total non current liabilities	133,206	133,206	133,206		81,642				133,206
<b>Community wealth/Equity</b>	<b>290,103</b>	<b>290,103</b>	<b>290,103</b>		<b>299,059</b>				<b>290,103</b>
<b>Cash flows</b>									
Net cash from (used) operating	7,674	5,433	(9,615)	9,390	43,810	(8,012)	(51,823)	647%	(9,615)
Net cash from (used) investing	(1,765)	(5,415)	(6,713)	(123,031)	(51,829)	(5,594)	46,235	-826%	(6,713)
Net cash from (used) financing	(664)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>148,539</b>	<b>148,557</b>	<b>132,211</b>	<b>-</b>	<b>167,605</b>	<b>134,932</b>	<b>(32,673)</b>	<b>-24%</b>	<b>159,297</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	534	95	836	-	-	-	-	14,550	16,015
<b>Creditors Age Analysis</b>									
Total Creditors	2,566	-	-	-	-	-	-	-	2,566

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		224,683	176,268	179,928	17,725	173,959	149,940	24,018	16%	179,928
Executive and council		224,683	175,765	178,792	17,725	173,696	148,993	24,702	17%	178,792
Budget and treasury office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	1,136	-	280	947	(667)	-70%	1,136
<b>Community and public safety</b>		6,251	6,485	6,485	741	6,415	5,404	1,011	19%	6,485
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6,065	6,288	6,288	726	6,223	5,240	983	19%	6,288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	197	15	191	164	27	17%	197
<b>Economic and environmental services</b>		143,435	132,155	144,155	68	174	120,129	(119,955)	-100%	144,155
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143,180	132,000	144,000	-	-	120,000	(120,000)	-100%	144,000
Environmental protection		255	155	155	68	174	129	45	35%	155
<b>Trading services</b>		1,417	-	3,168	-	-	2,640	(2,640)	-100%	3,168
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,417	-	3,168	-	-	2,640	(2,640)	-100%	3,168
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	375,786	314,908	333,736	18,534	180,547	278,114	(97,567)	-35%	333,736
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		95,399	93,648	114,078	2,294	69,292	95,065	(25,773)	-27%	114,078
Executive and council		42,631	38,229	60,166	(1,271)	32,308	50,138	(17,831)	-36%	60,166
Budget and treasury office		22,226	22,124	21,000	1,311	14,889	17,500	(2,611)	-15%	21,000
Corporate services		30,542	33,295	32,912	2,254	22,095	27,427	(5,332)	-19%	32,912
<b>Community and public safety</b>		86,809	66,080	67,750	5,150	52,454	54,214	(1,760)	-3%	67,750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,616	12,731	11,069	1,007	8,263	9,224	(961)	-10%	11,069
Public safety		45,889	25,501	29,753	2,228	22,965	24,794	(1,830)	-7%	29,753
Housing		-	-	-	-	-	-	-	-	-
Health		30,304	27,848	26,928	1,914	21,227	20,196	1,031	5%	26,928
<b>Economic and environmental services</b>		161,620	147,012	158,776	1,338	11,022	132,313	(121,291)	-92%	158,776
Planning and development		11,559	10,787	10,516	928	8,389	8,764	(375)	-4%	10,516
Road transport		147,263	134,364	146,364	290	1,290	121,970	(120,680)	-99%	146,364
Environmental protection		2,798	1,861	1,895	121	1,343	1,580	(236)	-15%	1,895
<b>Trading services</b>		24,056	2,734	6,417	126	1,775	5,347	(3,573)	-67%	6,417
Electricity		-	-	-	-	-	-	-	-	-
Water		20,812	850	589	-	368	491	(123)	-25%	589
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,244	1,884	5,828	126	1,406	4,856	(3,450)	-71%	5,828
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	367,884	309,474	347,020	8,909	134,543	286,939	(152,397)	-53%	347,020
<b>Surplus/ (Deficit) for the year</b>		7,902	5,434	(13,284)	9,625	46,005	(8,826)	54,830	-621%	(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.

## **MSCOA News Flash**

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 the upgrading of the financial system. Stream leads has been identified to drive the business processes within each section. **The financial system Abacus V8 will be withdrew from the Municipality.** The current Abacus system is only used till the end of the book year ending on 30 June 2017. The Municipality is in the process of sourcing a new financial system to be MSCOA compliant at 1 July 2017.

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 **R18,533,814** for the month ending 30 April 2017. Other income for the month received totals R1,416,434, this includes revenue from resorts and tariffs and penalties (health). Line items for the month received includes **Interest on external investments of R682,733, Interest on outstanding debtors of R111,720, Rental of facilities and equipment of R97,477, Income Agency Services of R1,204,070, Equitable Share grant of R15,021,378** (Journal was pass during April 2017 to recognise Income that National Treasury deducted as Unspent Grants of previous years). Refer to Section 11 of the report for variances for Eden (P. 30).

### **Operating Expenditure**

Operating expenditure of **R8,909,120** is reported for the month ending 30 April 2017. The majority of these expenditure totals Employee and Councillor related cost of **R8,724,752**, Depreciation **R234,477**, Contracted Services of **-R2,006,223** (The Solar Project is classified as a Capital Project and is moved from Contracted Services to Capital Projects, thus the negative amount and the decline in year to date spending). Repairs and Maintenance of **R430,567**, Own funded projects of **R80,203** and General Expenses of **R1,445,344**. Refer to Section 10 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) - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		224,683	175,765	178,792	17,725	173,696	148,993	24,702	16.6%	178,792
Vote 2 - Budget and Treasury Office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Vote 3 - Corporate Services		-	503	1,136	-	280	947	(667)	-70.5%	1,136
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		186	197	197	15	191	164	27	16.6%	197
Vote 7 - Sport and Recreation		6,065	6,288	6,288	726	6,223	5,240	983	18.8%	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	68	174	129	45	34.5%	155
Vote 12 - Roads Agency Function		143,180	132,000	144,000	-	-	120,000	(120,000)	-100.0%	144,000
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>375,786</b>	<b>314,908</b>	<b>333,736</b>	<b>18,534</b>	<b>180,547</b>	<b>275,473</b>	<b>(94,926)</b>	<b>-34.5%</b>	<b>333,736</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		42,631	38,229	60,166	(1,271)	32,308	50,138	(17,831)	-35.6%	60,166
Vote 2 - Budget and Treasury Office		22,226	22,123	21,000	1,311	14,889	17,500	(2,611)	-14.9%	21,000
Vote 3 - Corporate Services		30,542	33,295	32,912	2,254	22,095	27,427	(5,332)	-19.4%	32,912
Vote 4 - Planning and Development		11,559	10,788	10,516	928	8,389	8,764	(375)	-4.3%	10,516
Vote 5 - Public Safety		45,889	25,501	29,753	2,228	22,965	24,794	(1,830)	-7.4%	29,753
Vote 6 - Health		31,304	27,848	26,928	1,914	21,227	22,440	(1,213)	-5.4%	26,928
Vote 7 - Sport and Recreation		21,117	12,732	11,069	1,007	8,263	9,224	(961)	-10.4%	11,069
Vote 8 - Waste Management		3,244	1,884	5,828	126	1,406	4,273	(2,867)	-67.1%	5,828
Vote 9 - Road Transport		4,083	2,364	2,364	290	1,290	1,970	(680)	-34.5%	2,364
Vote 10 - Water		20,812	850	589	-	368	491	(123)	-25.0%	589
Vote 11 - Environmental Protection		2,797	1,861	1,895	121	1,343	1,580	(236)	-15.0%	1,895
Vote 12 - Roads Agency Function		143,180	132,000	144,000	-	-	120,000	(120,000)	-100.0%	144,000
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>379,384</b>	<b>309,475</b>	<b>347,020</b>	<b>8,909</b>	<b>134,543</b>	<b>288,600</b>	<b>(154,058)</b>	<b>-53.4%</b>	<b>347,020</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(3,598)</b>	<b>5,433</b>	<b>(13,284)</b>	<b>9,625</b>	<b>46,005</b>	<b>(13,127)</b>	<b>59,131</b>	<b>-450.5%</b>	<b>(13,284)</b>

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) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
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	97	1,325	1,187	138	12%	1,424
Interest earned - external investments		6,621	7,974	10,774	683	10,349	8,978	1,371	15%	10,774
Interest earned - outstanding debtors		754	799	799	112	1,019	666	352	53%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15,692	14,500	15,000	1,204	11,259	12,500	(1,241)	-10%	15,000
Transfers recognised - operational		186,119	146,708	146,708	15,021	146,707	122,257	24,451	20%	146,708
Other revenue		165,255	143,503	159,031	1,416	9,888	132,526	(122,637)	-93%	159,031
Gains on disposal of PPE								-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>375,786</b>	<b>314,908</b>	<b>333,736</b>	<b>18,534</b>	<b>180,547</b>	<b>278,114</b>	<b>(97,566)</b>	<b>-35%</b>	<b>333,736</b>
<b>Expenditure By Type</b>										
Employee related costs		105,788	105,720	106,094	8,045	85,017	88,411	(3,394)	-4%	106,094
Remuneration of councillors		8,296	8,448	7,844	679	6,200	6,537	(337)	-5%	7,844
Debt impairment		1,000	1,060	1,060	-	-	883	(883)	-100%	1,060
Depreciation & asset impairment		3,800	4,087	3,670	234	2,194	3,058	(864)	-28%	3,670
Finance charges		69	-	-	-	-	-	-		-
Bulk purchases								-		
Other materials								-		
Contracted services		61,905	11,214	17,698	(2,006)	8,463	14,748	(6,285)	-43%	17,698
Transfers and grants								-		
Other expenditure		187,026	178,946	210,655	1,956	32,668	175,546	(142,878)	-81%	210,655
Loss on disposal of PPE								-		
<b>Total Expenditure</b>		<b>367,884</b>	<b>309,475</b>	<b>347,021</b>	<b>8,909</b>	<b>134,543</b>	<b>289,184</b>	<b>(154,642)</b>	<b>-53%</b>	<b>347,021</b>
<b>Surplus/(Deficit)</b>		<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>	<b>57,075</b>	<b>(0)</b>	<b>(13,285)</b>
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>			<b>(13,285)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>			<b>(13,285)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>			<b>(13,285)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>7,902</b>	<b>5,433</b>	<b>(13,285)</b>	<b>9,625</b>	<b>46,005</b>	<b>(11,071)</b>			<b>(13,285)</b>

## **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 R97,477, are reported for the month of April 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 R682,733. 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 R111,720 for the month of April 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 April the agency service 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 third instalment of R35,524,000 for the Equitable Share was received during March 2017. 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. For the month of March R280,000 were received from PT for WCFMG: Assistance. The Municipality received no grant monies from National or Provincial Treasury for the month of April 2017.

A separate report will be tabled by Community Services Department on EPWP progress report.

#### Other revenue / Sundry income

Other revenue reflects an amount of R1,416,434 for the month of April 2017. Other revenue consists of the following:

Sundry Income	R1,416,434
---------------	------------

*Consists of amongst others chalets income R422,529 / camping fees total to R241,942, caravans R42,300, day visitors R12,399, tariffs & penalties health R15,483, health claims R47,696, anti-fraud hotline income R750, atmospheric emission licence application fees R67,727, fire fighting fees R259,828, Vat on grant income R297,727 and sundry income R8,049.*

#### 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 April 2017 amounts to R8,724,752 of a budgeted amount of R113,942,989, and the year to date expenditure amounts to R91,217,018 which represents 80,1% of the budgeted amount. Bonuses are paid in November to employees.

#### Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items. This is a GRAP requirement that 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 –R2,006,22 is reflected in the financial results for the month ending 30 April 2017 of a budgeted amount of R17,697,905. The Solar Project is classified as a Capital Project and

was moved from Contracted Services to Capital Projects, thus the negative amount and the decline in year to date spending. 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 year end processes.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R1,956,114 for the month of April 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) - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		7	1,690	3,653	2,835	2,835	3,044	(209)	-7%	3,653
Vote 2 - Budget and Treasury Office		140	-	39	-	26	33	(6)	-19%	39
Vote 3 - Corporate Services		1,126	405	1,041	126	229	867	(639)	-74%	1,041
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		775	970	817	46	61	681	(620)	-91%	817
Vote 6 - Health		11	-	105	-	50	88	(38)	-43%	105
Vote 7 - Sport and Recreation		217	1,870	565	23	214	470	(256)	-54%	565
Vote 8 - Waste Management		-	-	-	-	-	-	-		-
Vote 9 - Road Transport		-	-	-	-	-	-	-		-
Vote 10 - Water		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		15	480	493	1	405	411	(6)	-2%	493
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>2,291</b>	<b>5,415</b>	<b>6,713</b>	<b>3,031</b>	<b>3,819</b>	<b>5,594</b>	<b>(1,775)</b>	<b>-32%</b>	<b>6,713</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	-	-	-	-	-	-		-
Vote 6 - Health		-	-	-	-	-	-	-		-
Vote 7 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 8 - Waste Management		-	-	-	-	-	-	-		-
Vote 9 - Road Transport		-	-	-	-	-	-	-		-
Vote 10 - Water		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure</b>		<b>2,291</b>	<b>5,415</b>	<b>6,713</b>	<b>3,031</b>	<b>3,819</b>	<b>5,594</b>	<b>(1,775)</b>	<b>-32%</b>	<b>6,713</b>

Refer to next page for detail breakdown of the capital expenditure

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?
Overall measurement:					
Swartvlei Septic Tank Project	R 54,000.00	R 53,623.65	Awarded to Wilson Plumbers	Awarded to Wilson Plumbers	No expected challenges anticipated
Smoke Detectors	R 40,000.00	R -	In process	The tender will awarded in April 2017 and the project shall be finalized by 31 May 2017	No expected challenges anticipated
Finger Scanner	R 50,000.00	R -	Not Started yet	Service provider to inspect all finger scanners and replacements will take place where there are faulty scanners, this process will take place during April - May 2017	No expected challenges anticipated
Upgrading of Building / Resorts	R 185,000.00	R -	In process	In process, responsible person committed that capital items will be spend by 31 May 2017	No expected challenges anticipated
Safety gates (Spa)	R 7,500.00	R -	In process	Will purchase safety gate motors during April 2017, and keep them, as the amounts budgeted is not sufficient to install new safety gates	No expected challenges anticipated
Blinds (Spa)	R 3,000.00	R -	In process	In process	No expected challenges anticipated
Safety gates (DeHoek)	R 5,000.00	R -	In process	Will purchase safety gate motors during April 2017, and keep them, as the amounts budgeted is not sufficient to install new safety gates	No expected challenges anticipated
Solar Panel	R 3,100,000.00	R 2,834,771.55	Completed	Completed	No expected challenges anticipated
Security Upgrade: Mossel Bay	R 10,000.00	R -	Not Started yet	Not Started yet	No expected challenges anticipated
Office Chairs (Data Office)	R 4,000.00	R 4,000.00	Completed	Completed	No expected challenges anticipated
Office Chairs (SCM Office)	R 8,800.00	R 8,800.00	Completed	Completed	No expected challenges anticipated
High Back Chairs (Creditors)	R 8,100.00	R 3,143.73	Completed	Completed	No expected challenges anticipated
High Back Chairs (BTO)	R 8,400.00	R 8,331.77	In process	In process	No expected challenges anticipated
Visitors Chairs (BTO)	R 4,000.00	R 2,014.04	Not Started yet	Not Started yet	No expected challenges anticipated
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
Office Chairs (MHS George)	R 9,431.36	R 7,912.96	In process	In process	No expected challenges anticipated
Filing Shelve (MHS George)	R 2,700.00	R -	Not Started yet	Not Started yet	No expected challenges anticipated
New Working Station (MHS Marlon)	R 1,889.10	R -	Not Started yet	Not Started yet	No expected challenges anticipated
Office Chairs (Registry)	R 5,000.00	R 3,857.89	In process	In process	No expected challenges anticipated
Binders (Registry)	R 4,500.00	R 3,745.61	In process	In process	No expected challenges anticipated



Office Chairs (Committee)	R	5,000.00	R	3,284.12	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	-	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 (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	1,885.09	Completed	Completed	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	2,057.89	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.
High back chairs (Plett)	R	5,344.86	R	3,925.12	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.
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	11,912.45	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	40,448.06	Completed	The steel shelves has been installed, order and grv has been finalized, creditors need to make the payment	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	4,500.00	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.
Equipment (Spa)	R	180,000.00	R	114,078.58	In process	In process, responsible person committed that capital items will be spend by 31 May 2017	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.
Shredder (Salaries)	R	2,400.00	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.
DTP Computer Equipment	R	824,000.00	R	175,915.01	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	47,099.12	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	-	In process	The report in terms of the upgrade to the radio transmitter (R 400 000) will be tabled at the BAC in April 2017, once approved the work can be completed within a period of 10 working days	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	415,000.00	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	190,000.00	R	-	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.
Upgrading of security system (HO)	R	150,000.00	R	-	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 (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	16,500.00	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.
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(loeirie & outeniqua)	R	6,000.00	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.
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	-	In process	The purchase of the lawnmower at Swartvlei, equipment, for R 49 020.00 was approved, waiting for SLA to place order	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	-	In process	Procurement processes has been finalised and the SLA is being drafted by the Legal section	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	2,412.28	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.
DSTV DECODER	R	1,000.00	R	323.68	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.
REFRIGERATOR(OFFICE MM)	R	10,000.00			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.
REFRIGERATOR: EHP (GEORGE)	R	5,000.00			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.
<b>Total</b>		<b>6,713,294.71</b>		<b>3,818,417.18</b>				

<b>Commitments against capital for the month April 2017</b>	
<b>Upgrading of Building / Resorts</b>	R 175,000.00
<b>Safety gates (Spa)</b>	R 7,500.00
<b>Blinds (Spa)</b>	R 2,800.00
<b>Safety gates (DeHoek)</b>	R 4,071.29
<b>Solar Panel</b>	R 664,525.20
<b>High Back Chairs (Creditors)</b>	R 2,199.00
<b>Chairs( JOC Replacements)</b>	R 40,783.50
<b>Pedestal fans (Plettenbergbay)</b>	R 150.00
<b>Laminator (Registry)</b>	R 4,160.00
<b>Equipment (Spa)</b>	R 52,656.84
<b>Office Chairs(communications)</b>	R 2,666.46
<b>Shredder (Salaries)</b>	R 1,796.00
<b>REFRIGERATOR(OFFICE MM)</b>	R 1,899.00
<b>DTP Computer Equipment</b>	R 13,437.60
<b>Aeroquille Mobile Analyzer</b>	R 55,130.36
<b>Upgrading of security system (HO)</b>	R 19,250.00
<b>Hand held recording equipment (Committee)</b>	R 3,199.00
<b>Equipment (Dehoek)</b>	R 12,396.00
	<b>R 1,063,620.25</b>

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

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		148,539	148,539	148,539	167,348	148,539
Call investment deposits				-		-
Consumer debtors		14,946	14,946	14,946	4,440	14,946
Other debtors		5,016	5,016	5,016	1,721	5,016
Current portion of long-term receivables		2,757	2,757	2,757		2,757
Inventory		4,279	4,279	4,279	4,322	4,279
<b>Total current assets</b>		<b>175,537</b>	<b>175,537</b>	<b>175,537</b>	<b>177,831</b>	<b>175,537</b>
<b>Non current assets</b>						
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	85,561	85,712
Investments in Associate						
Property, plant and equipment		140,469	140,469	140,469	139,057	140,469
Agricultural						
Biological assets						
Intangible assets		2,101	2,101	2,101	1,562	2,101
Other non-current assets						
<b>Total non current assets</b>		<b>285,987</b>	<b>285,987</b>	<b>285,987</b>	<b>226,206</b>	<b>285,987</b>
<b>TOTAL ASSETS</b>		<b>461,524</b>	<b>461,524</b>	<b>461,524</b>	<b>404,037</b>	<b>461,524</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35,502	35,502	35,502	16,908	35,502
Provisions		2,713	2,713	2,713	6,428	2,713
<b>Total current liabilities</b>		<b>38,215</b>	<b>38,215</b>	<b>38,215</b>	<b>23,336</b>	<b>38,215</b>
<b>Non current liabilities</b>						
Borrowing						
Provisions		133,206	133,206	133,206	81,642	133,206
<b>Total non current liabilities</b>		<b>133,206</b>	<b>133,206</b>	<b>133,206</b>	<b>81,642</b>	<b>133,206</b>
<b>TOTAL LIABILITIES</b>		<b>171,421</b>	<b>171,421</b>	<b>171,421</b>	<b>104,978</b>	<b>171,421</b>
<b>NET ASSETS</b>	2	<b>290,103</b>	<b>290,103</b>	<b>290,103</b>	<b>299,059</b>	<b>290,103</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		264,933	264,933	264,933	274,383	264,933
Reserves		25,170	25,170	25,170	24,676	25,170
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>290,103</b>	<b>290,103</b>	<b>290,103</b>	<b>299,059</b>	<b>290,103</b>

This table excludes the actual figures for Roads department.

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

DC4 Eden - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		182,933	159,427	193,347	2,830	23,491	161,122	(137,631)	-85%	193,347
Government - operating		186,119	146,708	129,616	15,021	146,707	108,013	38,694	36%	129,616
Government - capital				-				-		-
Interest		6,621	8,773	10,774	683	10,349	8,978	1,370	15%	10,774
Dividends			-	-				-		
<b>Payments</b>										
Suppliers and employees		(320,713)	(309,475)	(343,351)	(9,144)	(136,737)	(286,126)	(149,389)	52%	(343,351)
Finance charges		(69)						-		-
Transfers and Grants		(47,217)						-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>7,674</b>	<b>5,433</b>	<b>(9,615)</b>	<b>9,390</b>	<b>43,810</b>	<b>(8,012)</b>	<b>(51,823)</b>	<b>647%</b>	<b>(9,615)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments		26			(120,000)	(48,010)		(48,010)	#DIV/0!	
<b>Payments</b>										
Capital assets		(1,791)	(5,415)	(6,713)	(3,031)	(3,819)	(5,594)	(1,775)	32%	(6,713)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1,765)</b>	<b>(5,415)</b>	<b>(6,713)</b>	<b>(123,031)</b>	<b>(51,829)</b>	<b>(5,594)</b>	<b>46,235</b>	<b>-826%</b>	<b>(6,713)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing		(664)						-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(664)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5,245</b>	<b>18</b>	<b>(16,328)</b>	<b>(113,641)</b>	<b>(8,019)</b>	<b>(13,607)</b>			<b>(16,328)</b>
Cash/cash equivalents at beginning:		143,294	148,539	148,539		175,624	148,539			175,624
Cash/cash equivalents at month/year end:		148,539	148,557	132,211		167,605	134,932			159,297

The municipal bank balance at 30 April 2017 totals R167,604,961.01.

Detailed information regarding the cash position is tabled below.

<b>REPORTING MONTH: 30 APRIL 2017</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 30 April 2017</b>	<b>175 624 408.10</b>	<b>167 604 961.00</b>
<b>Other Cash &amp; Cash Equivalents</b>	-	-
<b>LESS:</b>	<b>121 917 517.26</b>	<b>113 415 787.05</b>
Unspent Conditional Grants	4 284 614.27	3 873 281.71
Current portion long term liabilities	-	-
Provision for staff leave	6 419 225.00	6 412 218.00
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	37 909 500.00	25 273 000.00
Trade Payables	4 037 186.00	4 356 554.00
Unspent Capital budget 10 months	4 247 277.39	1 216 553.85
Unspent Operational budget 10 months	24 094 149.60	31 358 614.49
Sub total	<b>53 706 890.84</b>	<b>54 189 173.95</b>
<b>PLUS:</b>	<b>2 120 710.14</b>	<b>2 287 165.98</b>
VAT Receivable	-	-
Receivable Exchange	2 120 710.14	2 287 165.98
	<b>55 827 600.99</b>	<b>56 476 339.93</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	28 345 608.13	28 345 608.13
Sub Total	27 481 992.86	28 130 731.80
<b>LESS: CONTIGENT LIABILITIES</b>	<b>10 599 684.00</b>	<b>10 599 684.00</b>
Theunis Barnard	38 231.00	38 231.00
F du Toit (Vicbay Theft)	376 750.00	376 750.00
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
<b>Surplus / (Deficit)</b>	<b>16 882 308.86</b>	<b>17 531 047.80</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2016/17								Total	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				
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
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	103	74	157					2,127	2,461	2,127		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	430	21	679					12,424	13,554	12,424		
<b>Total By Income Source</b>	<b>2000</b>	<b>534</b>	<b>95</b>	<b>836</b>	-	-	-	-	<b>14,550</b>	<b>16,015</b>	<b>14,550</b>	-	-
<b>2015/16 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400	413	68	725					4,584	5,790	4,584		
Other	2500	120	27	111					9,967	10,225	9,967		
<b>Total By Customer Group</b>	<b>2600</b>	<b>534</b>	<b>95</b>	<b>836</b>	-	-	-	-	<b>14,550</b>	<b>16,015</b>	<b>14,550</b>	-	-

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.

Feedback received from the MEC with regards to Councillors outstanding debt will be tabled at the AMPAC meeting for further consideration.

A separate report will be prepared by the Office of the Municipal Manager on the outcome of the MEC with regards to councillor's outstanding debt.

The current outstanding debtors of council at the end of 30 April 2017 totals R16,015m.

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 - M10 April

Description	NT Code	Budget Year 2016/17									Total	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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	1,255									1,255	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	1,295									1,295	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800	15									15	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,566</b>	<b>-</b>

The short coming in the creditors system needs attention to ensure that more accurate reporting can be done in respect of outstanding overdue accounts. The Municipalities financial system Abakus withdrew their services to the Municipality from effect of 30 June 2017. The Municipality is currently looking into other systems with the appropriate features that will suit a District Municipality.

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

	Movements for the month			Balance as at 30 April 2017	Interest earned Month	Interest earned Year to date
	Balance as at 01 April 2017	Investments matured	Investments made			
<b>Eden district municipality</b>						
<i>Interest Received YTD</i>						
Standard Bank	-	-		-	-	2,238,342.47
FNB	-	-		-	-	283,587.25
ABSA	-	-		-	-	1,321,338.09
Nedbank	-	-		-	-	2,268,449.58
Investec Bank	-	-		-	-	834,199.45
Standard Bank - Bank Guarantee investment	140,245.01			141,003.21	758.20	7,319.72
<b>BANK DEPOSITS</b>	<b>140,245.01</b>	<b>-</b>	<b>-</b>	<b>141,003.21</b>	<b>758.20</b>	<b>6,953,236.56</b>

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. 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 R682,733.54, R0.00 on External investment and R682,733.54 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 - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		182,936	144,344	144,344	15,021	144,343	120,287	23,682	19.7%	144,344
Local Government Equitable Share		138,902	142,094	142,094	15,021	142,093	118,412	23,682	20.0%	142,094
Finance Management		1,250	1,250	1,250		1,250	1,042			1,250
Municipal Systems Improvement		930	-	-						-
EPWP Incentive		1,005	1,000	1,000		1,000	833			1,000
	3	20,849	-	-						-
		20,000	-	-						-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		3,183	2,364	2,364	-	2,654	1,970	684	34.7%	2,364
Integrated Transport Planning		900	-	-		-	-			-
Rural Roads Asset Management Grant	4	2,283	2,364	2,364		2,654	1,970	684	34.7%	2,364
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	186,119	146,708	146,708	15,021	146,998	122,257	24,366	19.9%	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 - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		182,936	144,344	144,344	200	2,340	120,287	(117,947)	-98.1%	144,344
Local Government Equitable Share		138,902	142,094	142,094			118,412	(118,412)	-100.0%	142,094
Finance Management		1,250	1,250	1,250	142	1,517	1,042	475	45.6%	1,250
Municipal Systems Improvement		930	-	-			-	-	-	-
EPWP Incentive		1,005	1,000	1,000	58	823	833	(11)	-1.3%	1,000
		20,849	-	-			-	-	-	-
		20,000	-	-			-	-	-	-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		3,183	2,364	2,364	290	1,290	1,970	(680)	-34.5%	2,364
Integrated Transport Planning		900	-	-			-	-	-	-
Rural Roads Asset Management Grant		2,283	2,364	2,364	290	1,290	1,970	(680)	-34.5%	2,364
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		186,119	146,708	146,708	490	3,630	122,257	(118,627)	-97.0%	146,708

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

The Equitable Share is used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and 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 - M10 April

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		5,901	5,950	4,628	481	4,992	3,857	1,135	29%	4,628
Pension and UIF Contributions		146	171	694	20	105	579	(474)	-82%	694
Medical Aid Contributions		214	273	120	11	83	100	(17)	-17%	120
Motor Vehicle Allowance		1,667	1,240	1,814	114	750	1,512	(762)	-50%	1,814
Cellphone Allowance		368	315	337	25	242	281	(39)	-14%	337
Housing Allowances					29	29	-	29	#DIV/0!	-
Other benefits and allowances			500	250			208	(208)	-100%	250
<b>Sub Total - Councillors</b>		<b>8,296</b>	<b>8,449</b>	<b>7,844</b>	<b>679</b>	<b>6,200</b>	<b>6,537</b>	<b>(337)</b>	<b>-5%</b>	<b>7,844</b>
<b>% increase</b>	4		<b>1.8%</b>	<b>-5.4%</b>						<b>-5.4%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,554	3,716	3,716	311	3,041	3,097	(55)	-2%	3,716
Pension and UIF Contributions		652	687	687	40	506	573	(67)	-12%	687
Medical Aid Contributions		57	63	63	11	75	53	23	44%	63
Overtime								-		
Performance Bonus		546	554	554		0	462	(461)	-100%	554
Motor Vehicle Allowance		572	507	507	52	434	423	12	3%	507
Cellphone Allowance		33	33	33	7	29	28	1	4%	33
Housing Allowances		84	84	84	7	70	70	-		84
Other benefits and allowances			200	200	3	6	167	(161)	-96%	200
Payments in lieu of leave			62	62		63	52	11	22%	62
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,498</b>	<b>5,906</b>	<b>5,906</b>	<b>431</b>	<b>4,225</b>	<b>4,922</b>	<b>(697)</b>	<b>-14%</b>	<b>5,906</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		59,872	62,094	62,509	4,964	51,284	52,091	(807)	-2%	62,509
Pension and UIF Contributions		12,451	14,001	13,199	966	9,614	10,999	(1,385)	-13%	13,199
Medical Aid Contributions		8,395	9,381	9,348	766	7,412	7,790	(378)	-5%	9,348
Overtime		1,263	1,255	2,527	272	2,172	2,106	66	3%	2,527
Performance Bonus								-		
Motor Vehicle Allowance		6,098	5,050	4,743	454	4,673	3,952	720	18%	4,743
Cellphone Allowance		132	358	225	1	5	188	(183)	-98%	225
Housing Allowances		726	884	733	52	600	611	(10)	-2%	733
Other benefits and allowances		1,342	1,522	2,321	137	705	1,934	(1,229)	-64%	2,321
Payments in lieu of leave		4,430	4,892	4,268	2	4,329	3,557	772	22%	4,268
Long service awards			377	315			263	(263)	-100%	315
Post-retirement benefit obligations	2	5,582						-		
<b>Sub Total - Other Municipal Staff</b>		<b>100,291</b>	<b>99,814</b>	<b>100,188</b>	<b>7,614</b>	<b>80,792</b>	<b>83,490</b>	<b>(2,698)</b>	<b>-3%</b>	<b>100,188</b>
<b>% increase</b>	4		<b>-0.5%</b>	<b>-0.1%</b>						<b>-0.1%</b>
<b>Total Parent Municipality</b>		<b>114,085</b>	<b>114,169</b>	<b>113,938</b>	<b>8,724</b>	<b>91,217</b>	<b>94,949</b>	<b>(3,732)</b>	<b>-4%</b>	<b>113,938</b>

The year to date expenditure in respect of remuneration amounts to R91 217 018 which represents 80% of the budgeted amount.

Backpay of Councillor salary increases will be paid in May 2017.

**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: 12 May 2017  
DATE



**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 **30 APRIL 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 ----- 15-05-2017 -----

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

DESCRIPTION	2016/2017	Month - APRIL 2017	YTD APRIL 2017	% SPENT	NOTE
<b>SALARY RELATED EXPENSES</b>					
Salaries	66,225,076.41	5,274,874.49	54,325,318.64	82%	
Overtime	2,526,702.66	272,438.72	2,171,511.22	86%	
Performance Bonus	553,750.00	-	-	0%	
Housing	816,826.52	69,718.00	670,380.30	82%	
Bonus	4,268,379.91	1,655.79	4,391,707.31	103%	
Leave payment	377,298.11	-	-	0%	
Pension	10,495,692.01	846,758.60	8,491,860.36	81%	
Medical	9,411,082.29	776,201.68	7,487,030.48	80%	
Group Insurance	748,811.71	60,849.23	595,856.29	80%	
UIF	475,581.27	34,910.77	350,165.28	74%	
Workmens Compensation	900,000.00	-	-	0%	
Bargaining	29,084.77	2,065.92	20,044.80	69%	
Skills Development levy	1,236,863.37	61,625.85	662,221.04	54%	
Travelling Allow ance	5,249,689.24	506,716.29	5,106,906.34	97%	
Acting Allow ance	665,355.37	52,699.69	52,699.69	8%	
Standby Allow ance	1,005,501.85	84,340.63	686,925.44	68%	
Telephone Allow ance	258,090.00	570.00	4,560.00	2%	
Night Shift Allow ance	725,865.66	-	-		
Shift Allow ance	129,131.27	-	-		
<b>Total</b>	<b>106,098,782.42</b>	<b>8,045,425.66</b>	<b>85,017,187.19</b>	<b>80%</b>	<b>Note 1</b>
<b>Councillor Remuneration</b>					
Remuneration	4,628,484.00	481,025.11	4,991,830.72	108%	
Housing		28,500.00	28,500.00		
Pension	694,272.00	20,176.98	104,538.97	15%	
Medical	120,000.00	10,742.11	83,368.02	69%	
Travelling Allow ance	1,814,251.00	114,143.53	749,929.07	41%	
Telephone Allow ance	337,200.00	24,738.70	241,664.31	72%	
Individual Allow ance	250,000.00	-	-	0%	
<b>Total</b>	<b>7,844,207.00</b>	<b>679,326.43</b>	<b>6,199,831.09</b>	<b>79%</b>	<b>Note 2</b>
Bad Debts	1,060,000.00	-	-	0%	Note 3
Depreciation	3,669,970.13	234,477.12	2,194,215.93	60%	Note 4
Repairs and maintenance	5,620,376.66	430,567.34	3,833,937.08	68%	Note 5
Interest	-	-	-		
Contracted services	17,697,904.53	(2,006,223.54)	8,463,061.92	48%	Note 6
Grant projects	-	-	(4.81)		Note 7
Ow n fund projects	5,627,400.68	80,203.13	1,526,979.47	27%	Note 8
<b>General expenses</b>	<b>44,749,676.68</b>	<b>1,445,344.46</b>	<b>27,307,383.23</b>	<b>61%</b>	<b>Note 9</b>
Contribution	5,921,244.00	-	-	0%	Note 3
Actuarial loss	4,731,601.00	-	-	0%	Note 3
Capital Expenditure	6,713,294.71	3,030,723.54	3,818,417.18	57%	Note 10
<b>Total</b>	<b>95,791,468.39</b>	<b>3,215,092.05</b>	<b>47,143,990.00</b>	<b>49%</b>	
<b>TOTAL EXPENDITURE</b>	<b>209,734,457.81</b>	<b>11,939,844.14</b>	<b>138,361,008.28</b>	<b>66%</b>	

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 April 2017 + Year to Date**

INCOME	2016/2017	Month - APRIL 2017	YTD APRIL 2017		
EQS - RSC Levies grant	(142,094,000.00)	(15,021,378.50)	(142,093,378.50)	100%	Note 11
Rental of Facilities and Equipment	(1,424,332.26)	(97,477.13)	(1,325,182.62)	93%	In Line
Interest earned external investments	(10,773,700.00)	(682,733.54)	(10,348,922.71)	96%	In Line
Interest earned outstanding debtors	(799,483.83)	(111,720.84)	(1,018,670.61)	127%	In Line
Government Grant and subsidies	(5,118,914.00)	-	(5,204,054.10)	102%	Note 12
Income Agency services	(15,000,000.00)	(1,204,070.18)	(11,258,628.09)	75%	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)	(1,416,434.18)	(8,999,831.34)	87%	Note 14
Public contribution and donated PPE	(3,314,630.46)	-	(291,508.43)	9%	In Line
	<b>(189,736,441.05)</b>	<b>(18,533,814.37)</b>	<b>(180,547,176.40)</b>	<b>95%</b>	
<b>SURPLUS / DEFICIT</b>	<b>19,998,016.76</b>	<b>(6,593,970.23)</b>	<b>(42,186,168.12)</b>		

**83,33% of budget to be spend by 30 April 2017**

Note 1: Salary related expenses up to April 2017 are 80% of budget spent which is in line with projections.

Note 2: Councillor Remuneration totals 79% up to April 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 68% up to April 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 48% for April 2017 of budget, expenditure will increase. 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. The Solar Project is classified as a Capital Project and is moved from Contracted Services to Capital Project, thus the negative amount and decline of year to date spending.

Note 7: Adjustment was made to rectify actual expenditure.

Note 8: Refer to detail list of projects

Note 9: General expenditure are 61% up to April 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 and third installment were received in March 2017. Journal was pass during April 2017 to recognise Income that National Treasury deducted as Unspent Grants from previous years.

Note 12: Grants received up to April 2017 are 102% 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. 75% 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 2 months of the financial year.

**Section 12: Own Funded Project List for the month of April 2017 and Year to Date**

Description	CurrMthActual	Total_Budget	Committment	YTD_actual	AvailableBudget
HOUSE TO HOME	-	40,000.00	20,604.73	-	19,395.27
SPECIAL NEEDS - SPEAKER	-	40,000.00	-	-	40,000.00
COMMUNITY DEVELOPMENT	29,880.00	150,000.00	6,000.00	38,430.00	105,570.00
SPACIAL DEVELOPMENT FRAM EWOR	-	930,520.00	34,169.52	360,220.16	536,130.32
MSCOA	-	1,000,000.00	-	113,651.50	886,348.50
RECORDS CLEAN-UP PROJECT	10,034.67	-	-	10,034.67	-10,034.67
EMPLOYEE WELLNESS	-	10,000.00	-	-	10,000.00
EXTERNAL BURSARIES	9,615.00	105,000.00	-	30,439.00	74,561.00
OHS: STATUTORY REQUIREM. PROJECTS	613.15	92,000.00	7,490.09	80,645.13	3,864.78
EDUCATION FORUM	-	10,500.00	-	-	10,500.00
SCOA IMPLEMENTATION	-	1,430,000.00	20,975.54	132,128.82	1,276,895.64
RECORDS CLEAN-UP PROJECT	-	80,000.00	-	-	80,000.00
EXTERNAL NEWSLETTER	-	90,000.00	24,394.16	42,796.77	22,809.07
INTERNAL NEWSLETTER	-	27,000.00	7,824.37	19,175.63	-
MEDIA ENGAGEMENT/GOODWIL L SESSION	-	15,000.00	-	-	15,000.00
RE-BRANDING CAMPAIGN/MAT ERIAL	624.56	48,500.00	3,813.26	38,562.92	6,123.82
EVENTS COVERAGE	-	10,000.00	3,105.72	780.00	6,114.28
SOCIAL MEDIA AWARENESS CAMPAIGN	-	5,000.00	-	-	5,000.00
MARKETING/AWARENESS CAMP AIGNS	-	5,000.00	2,808.30	-	2,191.70
LED STRATEGY -	-	51,200.00	-	-	51,200.00
SOUTH CAPE BUSINESS PART NERSHIP	-	44,000.00	-	43,859.65	140.35
BRANDING/INVESTMENT PROM OTION WORKSHOPS	-	40,000.00	-	-	40,000.00
FILM LOCATION GUIDE	-	54,000.00	-	-	54,000.00
IDP DOCUMENTS	-	15,250.00	-	-	15,250.00
IGR FORUMS	-	9,000.00	2,500.00	6,100.00	400.00
IDP INDABA AND STAKEHOLD ER ENGAGEMENT	-	10,000.00	-	-3,600.00	13,600.00
TOURISM INDABA	-	45,000.00	-	-	45,000.00
Tourism development-Eden School ofCulinary Arts	-	100,000.00	-	87,719.30	12,280.70
TOURISM AND MARKETING MA TERIAL	9,820.00	89,000.00	43,551.39	41,200.00	4,248.61
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 AFRI CA 2016(WWT &BEELD EXPO)	11,500.00	83,300.00	-	33,367.00	49,933.00
TRAVEL FESTIVAL	-	45,000.00	-	-	45,000.00
GARDEN ROUTE & KLEIN KAR OO TOURISM APP	-	2,000.00	-	805.00	1,195.00
CORPORATE GIFTS	-	20,000.00	-	-	20,000.00
Individual Performance Management	3,300.00	150,000.00	-	97,898.50	52,101.50
PERFORM MGT APR/SDBIP	4,815.75	274,914.00	0.85	134,645.76	140,267.39
TOUGHEST FIREFIGHTER ALI VE	-	74,916.68	-	67,592.51	7,324.17
MUNICIPAL HEALTH PROJEC TS	-	98,000.00	24,305.20	69,090.30	4,604.50
GREENEST MUNICIPALITY AW ARD PROJECTS	-	10,000.00	-	-	10,000.00
INTEGRATED WASTE MGT - PLAN	-	170,000.00	-	76,311.85	93,688.15
GREENEST MUNICIPALITY AW ARD PROJECTS	-	40,000.00	37,186.80	-	2,813.20
GREENEST MUNICIPALITY AW ARD PROJECTS	-	40,000.00	840.00	-	39,160.00
GREENEST MUNICIPALITY AW ARD PROJECTS	-	40,000.00	40,000.00	-	-
	<b>80,203.13</b>	<b>5,601,100.68</b>	<b>279,569.93</b>	<b>1,526,979.47</b>	<b>3,794,551.28</b>

### Section 13: Expenditure for April 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	721,433.31	1,101,352.87	1,493,602.26	595,288.94	1,522,372.94	1,798,140.48
Councillor Remuneration	679,326.43	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	6,683.01	84,676.32	71,510.69	2,005.23	41,640.50	14,007.10
Repairs & Maintenance	-	225.41	43,863.42	260,194.15	33,010.61	-
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	(2,819,471.55)	98,378.00	59,794.32	-	308,449.72	25,425.71
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	29,880.00	-	20,887.38	29,435.75	-	-
General Expenses	111,221.09	26,265.39	564,710.59	40,624.39	322,964.33	26,357.22
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>(1,270,927.71)</b>	<b>1,310,897.99</b>	<b>2,254,368.66</b>	<b>927,548.46</b>	<b>2,228,438.10</b>	<b>1,863,930.51</b>
<b>Total Revenue</b>	<b>(17,724,688.27)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,483.13)</b>
(Surplus) / Deficit	(18,995,615.98)	1,310,897.99	2,254,368.66	927,548.46	2,228,438.10	1,848,447.38
Non Cash Items	-	-	-	-	-	-
<b>Nett (Surplus) / Deficit</b>	<b>(18,995,615.98)</b>	<b>1,310,897.99</b>	<b>2,254,368.66</b>	<b>927,548.46</b>	<b>2,228,438.10</b>	<b>1,848,447.38</b>

Items	Sport & Recreation	Waste Management	Road Transport	Environmental Protection	TOTAL
	1022	1026	1028	1036	
Employee Related Cost	579,298.99	117,668.03	-	116,267.84	<b>8,045,425.66</b>
Councillor Remuneration	-	-	-	-	<b>679,326.43</b>
Bad Debts	-	-	-	-	-
Depreciation	13,783.41	170.86	-	-	<b>234,477.12</b>
Repairs & Maintenance	93,273.75	-	-	-	<b>430,567.34</b>
Interest on External Borrowings	-	-	-	-	-
Bulk Purchases	-	-	-	-	-
Contracted Services	30,884.47	-	290,315.79	-	<b>(2,006,223.54)</b>
Grants & Subsidies Operating Projects	-	-	-	-	-
Operating Projects	-	-	-	-	<b>80,203.13</b>
General Expenses	340,500.91	8,368.51	-	4,332.03	<b>1,445,344.46</b>
Contribution to Provision / Reserves	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,057,741.53</b>	<b>126,207.40</b>	<b>290,315.79</b>	<b>120,599.87</b>	<b>8,909,120.60</b>
<b>Total Revenue</b>	<b>(725,915.70)</b>	<b>-</b>	<b>-</b>	<b>(67,727.27)</b>	<b>(18,533,814.37)</b>
(Surplus) / Deficit	331,825.83	126,207.40	290,315.79	52,872.60	<b>(9,624,693.77)</b>
Non Cash Items	-	-	-	-	-
<b>Nett (Surplus) / Deficit</b>	<b>331,825.83</b>	<b>126,207.40</b>	<b>290,315.79</b>	<b>52,872.60</b>	<b>(9,624,693.77)</b>



