



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2016 - 2017

MONTHLY FINANCIAL REPORT

31 MAY 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.

MSCOA – Municipal Standard Chart of Accounts

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

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

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the Rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budgeted estimates.

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

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

Virement – A transfer of funds.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

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

Legislative Framework

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

SECTION 1 – RESOLUTIONS

SECTION 71 Monthly Budget Statements

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

RECOMMENDATION:

That Council takes note of the monthly report for the year to date ending 31 May 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 31 May 2017.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of May 2017 amounts to **R4,411,630**, and the year to date revenue amounts to **R184,958,806**, in comparison to a budgeted figure of **R189,736,441** (excluding Roads budget) representing a 97% 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 May 2017 amounts to **R14,678,572**, and the year to date expenditure amounts to **R149,221,163** which is reported against a budget of **R203,021,163** (excluding Roads budget) representing a 74% 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 May 2017 amounts to **R305,297.24**, and the year to date expenditure amounts to **R4,123,714**, representing 61% of annual expenditure.

See attached capital progress report on page 16, 17, 18, 19 & 20.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

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

2.5 Conclusion

Detailed analysis of the municipal performance for the year to date ending 31 May 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 - M11 May

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	971	11,320	9,876	1,444	15%	10,774
Transfers recognised - operational	186,119	146,708	146,708	-	146,707	134,482	12,225	9%	146,708
Other own revenue	183,046	160,226	176,255	3,441	26,932	161,567	(134,635)	-83%	176,255
Total Revenue (excluding capital transfers and contributions)	375,786	314,908	333,736	4,412	184,959	305,925	(120,966)	-40%	333,736
Employee costs	105,788	105,720	106,094	8,142	93,159	97,253	(4,093)	-4%	106,094
Remuneration of Councillors	8,296	8,448	7,844	2,263	8,462	7,191	1,272	18%	7,844
Depreciation & asset impairment	3,800	4,087	3,670	249	2,444	3,364	(921)	-27%	3,670
Finance charges	69	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	249,931	191,220	229,413	4,025	45,156	210,295	(165,140)	-79%	229,413
Total Expenditure	367,884	309,475	347,021	14,679	149,221	318,103	(168,882)	-53%	347,021
Surplus/(Deficit)	7,902	5,433	(13,285)	(10,267)	35,738	(12,178)	47,915	-393%	(13,285)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7,902	5,433	(13,285)	(10,267)	35,738	(12,178)	47,915	-393%	(13,285)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,902	5,433	(13,285)	(10,267)	35,738	(12,178)	47,915	-393%	(13,285)
Capital expenditure & funds sources									
Capital expenditure	2,291	5,415	6,713	305	4,124	6,154	(2,030)	-33%	6,713
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,291	5,415	6,713	305	4,124	6,154	(2,030)	-33%	6,713
Total sources of capital funds	2,291	5,415	6,713	305	4,124	6,154	(2,030)	-33%	6,713
Financial position									
Total current assets	175,537	175,537	175,537		168,255				175,537
Total non current assets	285,987	285,987	285,987		226,216				285,987
Total current liabilities	38,215	38,215	38,215		24,077				38,215
Total non current liabilities	133,206	133,206	133,206		81,642				133,206
Community wealth/Equity	290,103	290,103	290,103		288,752				290,103
Cash flows									
Net cash from (used) operating	7,674	5,433	(9,615)	(10,516)	33,294	(8,813)	(42,107)	478%	(9,615)
Net cash from (used) investing	(1,765)	(5,415)	(6,713)	119,695	(43,307)	(6,154)	37,153	-604%	(6,713)
Net cash from (used) financing	(664)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	148,539	148,557	132,211	-	157,592	133,572	(24,021)	-18%	151,277
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	307	383	82	-	-	-	-	15,314	16,086
Creditors Age Analysis									
Total Creditors	3,030	-	-	-	-	-	-	-	3,030

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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										
Governance and administration		224,683	176,268	179,928	3,948	177,906	164,934	12,972	8%	179,928
Executive and council		224,683	175,765	178,792	3,909	177,605	163,893	13,712	8%	178,792
Budget and treasury office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	1,136	39	319	1,041	(723)	-69%	1,136
Community and public safety		6,251	6,485	6,485	446	6,861	5,945	916	15%	6,485
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6,065	6,288	6,288	421	6,645	5,764	881	15%	6,288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	197	25	216	181	36	20%	197
Economic and environmental services		143,435	132,155	144,155	18	192	132,142	(131,950)	-100%	144,155
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143,180	132,000	144,000	-	-	132,000	(132,000)	-100%	144,000
Environmental protection		255	155	155	18	192	142	50	35%	155
Trading services		1,417	-	3,168	-	-	2,904	(2,904)	-100%	3,168
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,417	-	3,168	-	-	2,904	(2,904)	-100%	3,168
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	375,786	314,908	333,736	4,412	184,959	305,925	(120,966)	-40%	333,736
Expenditure - Standard										
Governance and administration		95,399	93,648	114,078	8,065	77,357	104,571	(27,214)	-26%	114,078
Executive and council		42,631	38,229	60,166	4,307	36,613	55,152	(18,539)	-34%	60,166
Budget and treasury office		22,226	22,124	21,000	1,430	16,320	19,250	(2,930)	-15%	21,000
Corporate services		30,542	33,295	32,912	2,327	24,424	30,169	(5,745)	-19%	32,912
Community and public safety		86,809	66,080	67,750	5,412	57,866	62,104	(4,238)	-7%	67,750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,616	12,731	11,069	1,044	9,307	10,146	(839)	-8%	11,069
Public safety		45,889	25,501	29,753	2,183	25,148	27,274	(2,126)	-8%	29,753
Housing		-	-	-	-	-	-	-	-	-
Health		30,304	27,848	26,928	2,185	23,411	24,684	(1,272)	-5%	26,928
Economic and environmental services		161,620	147,012	158,776	1,046	12,068	145,545	(133,477)	-92%	158,776
Planning and development		11,559	10,787	10,516	861	9,250	9,640	(390)	-4%	10,516
Road transport		147,263	134,364	146,364	-	1,290	134,167	(132,877)	-99%	146,364
Environmental protection		2,798	1,861	1,895	185	1,528	1,737	(209)	-12%	1,895
Trading services		24,056	2,734	6,417	156	1,930	5,882	(3,952)	-67%	6,417
Electricity		-	-	-	-	-	-	-	-	-
Water		20,812	850	589	-	368	540	(172)	-32%	589
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,244	1,884	5,828	156	1,562	5,342	(3,780)	-71%	5,828
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	367,884	309,474	347,020	14,679	149,221	318,102	(168,881)	-53%	347,020
Surplus/ (Deficit) for the year		7,902	5,434	(13,284)	(10,267)	35,738	(12,177)	47,914	-393%	(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 implementation of a new financial system. Stream leads have been identified to drive the business processes within each section. The financial system Abacus V8 will withdraw from the Municipality. The current Abacus system is only used till the end of the book year ending on 30 June 2017. The Municipality sourced a new financial system Vesta, to be MSCOA compliant by 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.

The municipality is currently awaiting the detailed implementation plan and training is yet to commence from the vendor. The municipality are at potential risk not to be mSCOA compliant by 1st July 2017.

Operating Revenue:

Operating revenue totals **R4,411,630** for the month ending 31 May 2017. Other income for the month received totals R623,543, this includes revenue from resorts and tariffs and penalties (health). Line items for the month received includes **Interest on external investments of R970,798, Interest on outstanding debtors of R116,768, Rental of facilities and equipment of R98,520, Income Agency Services of R2,602,000.** Refer to Section 11 of the report for variances for Eden (P. 31).

Operating Expenditure

Operating expenditure of **R14,678,572** is reported for the month ending 31 May 2017. The majority of these expenditure totals Employee and Councillor related cost of **R10,404,729, Depreciation R249,342, Contracted Services of R435,632. Repairs and Maintenance of R501,750, Own funded projects of R282,633 and General Expenses of R2,804,483.** 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) - M11 May

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										
Vote 1 - Executive and Council	1	224,683	175,765	178,792	3,909	177,605	163,893	13,712	8.4%	178,792
Vote 2 - Budget and Treasury Office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Vote 3 - Corporate Services		-	503	1,136	39	319	1,041	(723)	-69.4%	1,136
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		186	197	197	25	216	181	36	19.7%	197
Vote 7 - Sport and Recreation		6,065	6,288	6,288	421	6,645	5,764	881	15.3%	6,288
Vote 8 - Waste Management		1,417	-	3,168	-	-	2,904	(2,904)	-100.0%	3,168
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		255	155	155	18	192	142	50	34.9%	155
Vote 12 - Roads Agency Function		143,180	132,000	144,000	-	-	132,000	(132,000)	-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	4,412	184,959	305,925	(120,966)	-39.5%	333,736
Expenditure by Vote										
Vote 1 - Executive and Council	1	42,631	38,229	60,166	4,307	36,613	55,152	(18,539)	-33.6%	60,166
Vote 2 - Budget and Treasury Office		22,226	22,123	21,000	1,430	16,320	19,250	(2,930)	-15.2%	21,000
Vote 3 - Corporate Services		30,542	33,295	32,912	2,327	24,424	30,169	(5,745)	-19.0%	32,912
Vote 4 - Planning and Development		11,559	10,788	10,516	861	9,250	9,640	(390)	-4.0%	10,516
Vote 5 - Public Safety		45,889	25,501	29,753	2,183	25,148	27,274	(2,126)	-7.8%	29,753
Vote 6 - Health		31,304	27,848	26,928	2,185	23,411	24,684	(1,272)	-5.2%	26,928
Vote 7 - Sport and Recreation		21,117	12,732	11,069	1,044	9,307	10,146	(839)	-8.3%	11,069
Vote 8 - Waste Management		3,244	1,884	5,828	156	1,562	5,342	(3,780)	-70.8%	5,828
Vote 9 - Road Transport		4,083	2,364	2,364	-	1,290	2,167	(877)	-40.5%	2,364
Vote 10 - Water		20,812	850	589	-	368	540	(172)	-31.8%	589
Vote 11 - Environmental Protection		2,797	1,861	1,895	185	1,528	1,737	(209)	-12.0%	1,895
Vote 12 - Roads Agency Function		143,180	132,000	144,000	-	-	132,000	(132,000)	-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	14,679	149,221	318,102	(168,881)	-53.1%	347,020
Surplus/ (Deficit) for the year	2	(3,598)	5,433	(13,284)	(10,267)	35,738	(12,177)	47,914	-393.5%	(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 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) - M11 May

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	99	1,424	1,306	118	9%	1,424
Interest earned - external investments		6,621	7,974	10,774	971	11,320	9,876	1,444	15%	10,774
Interest earned - outstanding debtors		754	799	799	117	1,135	733	403	55%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15,692	14,500	15,000	2,602	13,861	13,750	111	1%	15,000
Transfers recognised - operational		186,119	146,708	146,708		146,707	134,482	12,225	9%	146,708
Other revenue		165,255	143,503	159,031	624	10,512	145,778	(135,266)	-93%	159,031
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		375,786	314,908	333,736	4,412	184,959	305,925	(120,966)	-40%	333,736
Expenditure By Type										
Employee related costs		105,788	105,720	106,094	8,142	93,159	97,253	(4,093)	-4%	106,094
Remuneration of councillors		8,296	8,448	7,844	2,263	8,462	7,191	1,272	18%	7,844
Debt impairment		1,000	1,060	1,060	-	-	972	(972)	-100%	1,060
Depreciation & asset impairment		3,800	4,087	3,670	249	2,444	3,364	(921)	-27%	3,670
Finance charges		69	-					-		
Bulk purchases								-		
Other materials								-		
Contracted services		61,905	11,214	17,698	436	8,899	16,223	(7,324)	-45%	17,698
Transfers and grants								-		
Other expenditure		187,026	178,946	210,655	3,589	36,257	193,101	(156,844)	-81%	210,655
Loss on disposal of PPE								-		
Total Expenditure		367,884	309,475	347,021	14,679	149,221	318,103	(168,882)	-53%	347,021
Surplus/(Deficit)		7,902	5,433	(13,285)	(10,267)	35,738	(12,178)	47,915	(0)	(13,285)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		7,902	5,433	(13,285)	(10,267)	35,738	(12,178)			(13,285)
Taxation								-		
Surplus/(Deficit) after taxation		7,902	5,433	(13,285)	(10,267)	35,738	(12,178)			(13,285)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7,902	5,433	(13,285)	(10,267)	35,738	(12,178)			(13,285)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7,902	5,433	(13,285)	(10,267)	35,738	(12,178)			(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 R98,520, are reported for the month of May 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 R970,798. 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 R116,768 for the month of May 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. Report will be tabled in June 2017 at the Council meeting.

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 additional reseal projects. For the month of May 2017 the agency service amounts to R2,602,000.

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. The Municipality received no grant monies from National or Provincial Treasury for the month of May 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 R623,543 for the month of May 2017. Other revenue consists of the following:

Sundry Income	R623,543
---------------	----------

Consists of amongst others chalets income R293,298 / camping fees total to R93,435, caravans R23,911, day visitors R2,991, tariffs & penalties health R24,716, health claims R47,697, anti-fraud hotline income R750, Seta reimbursement R38,864, atmospheric emission licence application fees R17,895, fire fighting fees R179 and sundry income R79,807.

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 May 2017 amounts to R10,404,729 of a budgeted amount of R113,942,989, and the year to date expenditure amounts to R101,621,748 which represents 89,2% 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 R435,632 is reflected in the financial results for the month ending 31 May 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 year end processes.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R3,588,867 for the month of May 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) - M11 May

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	2,836	3,349	(512)	-15%	3,653
Vote 2 - Budget and Treasury Office		140	-	39	4	30	36	(6)	-17%	39
Vote 3 - Corporate Services		1,126	405	1,041	54	283	954	(671)	-70%	1,041
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		775	970	817	137	198	749	(551)	-74%	817
Vote 6 - Health		11	-	105	4	52	97	(44)	-46%	105
Vote 7 - Sport and Recreation		217	1,870	565	63	277	517	(240)	-46%	565
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		15	480	493	42	447	452	(5)	-1%	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	305	4,124	6,154	(2,030)	-33%	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	305	4,124	6,154	(2,030)	-33%	6,713

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?	What measures are in place to remedy the existing challenges.
Overall measurement:						This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
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.
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	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Finger Scanner	R 21,000.00	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	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 -	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.
Safety gates (Spa)	R 7,500.00	R 6,578.95	Completed	Completed	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 2,800.00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Safety gates (DeHoek)	R 5,000.00	R 3,571.31	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.
Solar Panel	R 3,100,000.00	R 2,834,771.55	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Security Upgrade: Mossel Bay	R 10,000.00	R 7,123.00	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.
Blinds: HR	R 11,100.00	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 (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 5,072.68	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 (BTO)	R 8,400.00	R 8,331.77	Completed	Completed	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	Completed	Completed	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	Completed	Completed	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	Completed	Completed	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	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 (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	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.
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	-	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 (MHS Langeberg)	R	11,571.00	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.
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	Completed	Completed	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	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 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	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 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	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 (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	42,700.00	R	40,448.06	Completed	Completed	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	Completed	Completed	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	-	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 (Spa)	R	180,000.00	R	159,040.74	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.

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	-	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.
Shredder (Salaries)	R	2,400.00	R	1,575.44	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.
Chairs x 10 Gouriqa Committee room	R	30,000.00	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.
Furniture: MM	R	20,500.00	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 Furniture: Tourism	R	12,500.00	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 Curtains:MM	R	15,000.00	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 Carpet:MM	R	5,000.00	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:Legal Services	R	2,900.00	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: Labour Relations	R	4,900.00	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 Furniture: HR	R	6,000.00	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 Furniture: ICT	R	15,000.00	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.
DTP Computer Equipment	R	1,053,300.00	R	201,452.38	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	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.
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	387,000.00	R	386,052.03	Completed	Completed	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	42,100.00	R	42,037.22	Completed	Completed	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	69,500.00	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	60,000.00	R	26,075.98	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.
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	Completed	Completed	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	2,806.14	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.
Data Projector(Loerie & 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	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.
Equipment (Dehoek)	R	80,000.00	R	49,140.78	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	136,905.22	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.
Counterfit Money Detector Device	R	3,000.00	R	2,412.28	Completed	Completed	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	3,000.00	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	R	1,665.79	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	R	3,679.82	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
EQUIPMENT:HR	R	11,900.00	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.
Total		6,713,294.71		4,123,714.42				

Commitments against capital for the month May 2017	
Upgrading of Building / Resorts	R 175,000.00
Solar Panel	R 664,525.20
Chairs(JOC Replacements)	R 40,783.50
High back chairs (MHS Langeberg)	R 6,111.54
Visitors chairs (MHS Langeberg)	R 8,304.98
Pedestal fans (Plettenbergbay)	R 150.00
Laminator (Registry)	R 4,160.00
Equipment (Spa)	R 13,274.90
Office Chairs(communications)	R 2,666.46
Chairs x 10 Gouriqua Committee room	R 24,650.00
Office Furniture: Tourism	R 11,012.40
Office Curtains:MM	R 8,400.00
Office Carpet:MM	R 3,300.00
DTP Computer Equipment	R 129,616.91
Council chambers	R 57,352.54
Upgrading of security system (HO)	R 27,335.61
Equipment (Dehoek)	R 24,986.00
Equipment (Swartvlei)	R 49,014.30
DSTV DECODER	R 1,690.62
	R 1,252,334.96

Definition of commitment: Orders have been issued, but goods and services must still be delivered and thereafter payments can be processed.

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	157,686	148,539
Call investment deposits				-		-
Consumer debtors		14,946	14,946	14,946	4,531	14,946
Other debtors		5,016	5,016	5,016	1,524	5,016
Current portion of long-term receivables		2,757	2,757	2,757		2,757
Inventory		4,279	4,279	4,279	4,514	4,279
Total current assets		175,537	175,537	175,537	168,255	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	85,561	85,712
Investments in Associate						
Property, plant and equipment		140,469	140,469	140,469	139,065	140,469
Agricultural						
Biological assets						
Intangible assets		2,101	2,101	2,101	1,564	2,101
Other non-current assets						
Total non current assets		285,987	285,987	285,987	226,216	285,987
TOTAL ASSETS		461,524	461,524	461,524	394,471	461,524
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35,502	35,502	35,502	17,649	35,502
Provisions		2,713	2,713	2,713	6,428	2,713
Total current liabilities		38,215	38,215	38,215	24,077	38,215
Non current liabilities						
Borrowing						
Provisions		133,206	133,206	133,206	81,642	133,206
Total non current liabilities		133,206	133,206	133,206	81,642	133,206
TOTAL LIABILITIES		171,421	171,421	171,421	105,719	171,421
NET ASSETS	2	290,103	290,103	290,103	288,752	290,103
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		264,933	264,933	264,933	264,076	264,933
Reserves		25,170	25,170	25,170	24,676	25,170
TOTAL COMMUNITY WEALTH/EQUITY	2	290,103	290,103	290,103	288,752	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 - M11 May

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	3,441	26,932	177,235	(150,302)	-85%	193,347
Government - operating		186,119	146,708	129,616		146,707	118,815	27,893	23%	129,616
Government - capital				-				-		-
Interest		6,621	8,773	10,774	971	11,319	9,876	1,443	15%	10,774
Dividends			-	-				-		
Payments										
Suppliers and employees		(320,713)	(309,475)	(343,351)	(14,429)	(151,665)	(314,738)	(163,074)	52%	(343,351)
Finance charges		(69)						-		-
Transfers and Grants		(47,217)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,674	5,433	(9,615)	(10,018)	33,294	(8,813)	(42,107)	478%	(9,615)
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			120,000	(39,183)		(39,183)	#DIV/0!	
Payments										
Capital assets		(1,791)	(5,415)	(6,713)	(305)	(4,124)	(6,154)	(2,030)	33%	(6,713)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,765)	(5,415)	(6,713)	119,695	(43,307)	(6,154)	37,153	-604%	(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)	109,677	(10,013)	(14,967)			(16,328)
Cash/cash equivalents at beginning:		143,294	148,539	148,539		167,605	148,539			167,605
Cash/cash equivalents at month/year end:		148,539	148,557	132,211		157,592	133,572			151,277

The municipal bank balance at 31 May 2017 totals R157,591,904.12.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 31 MAY 2017		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 May 2017	167,604,961.00	157,591,904.12
Other Cash & Cash Equivalents	-	-
LESS:	113,415,787.05	103,980,538.93
Unspent Conditional Grants	3,873,281.71	3,589,507.07
Provision for staff leave	6,412,218.00	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	25,273,000.00	12,636,500.00
Trade Payables	4,356,554.00	5,096,433.00
Unspent Capital budget 11 months	1,216,553.85	2,030,139.06
Unspent Operational budget 11 months	31,358,614.49	33,290,176.80
Sub total	54,189,173.95	53,611,365.19
PLUS:	2,287,165.98	2,324,821.39
VAT Receivable	-	-
Receivable Exchange	2,287,165.98	2,324,821.39
	56,476,339.93	55,936,186.57
LESS OTHER MATTERS:		
Capital Replacement Reserve	28,345,608.13	28,345,608.13
Sub Total	28,130,731.80	27,590,578.44
LESS: CONTIGENT LIABILITIES	10,599,684.00	10,599,684.00
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
Surplus / (Deficit)	17,531,047.80	16,990,894.44

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700	104	70	70					2,293	2,537	2,293			
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	203	313	12					13,020	13,548	13,020			
Total By Income Source	2000	307	383	82	-	-	-	-	15,314	16,086	15,314	-	-	
2015/16 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400	208	339	60					5,175	5,781	5,175			
Other	2500	99	45	22					10,139	10,304	10,139			
Total By Customer Group	2600	307	383	82	-	-	-	-	15,314	16,086	15,314	-	-	

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 MPAC meeting for further consideration.

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

The current outstanding debtors of council at the end of 31 May 2017 totals R16,086m.

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 - M11 May

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	1,772									1,772	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	1,258									1,258	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	3,030	-	-	-	-	-	-	-	-	3,030	-

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. Eden DM will utilize the transversal tender of National Treasury and implement a new financial system MSCOA compliant by 1 July 2017.

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 May 2017	Movements for the month			Balance as at 31 May 2017	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
Eden district municipality							
Interest Received YTD					-		
Standard Bank	-		-40,000,000.00		40,000,000.00		2,238,342.47
FNB	-		-40,000,000.00		40,000,000.00		283,587.25
ABSA	-		-40,000,000.00		40,000,000.00		1,321,338.09
Nedbank	-				-		2,268,449.58
Investec Bank	-				-		834,199.45
Standard Bank - Bank Guarantee investment	141,031.92				141,749.06	717.14	8,065.57
BANK DEPOSITS	141,031.92	-	-120,000,000.00	-	120,141,749.06	717.14	6,953,982.41

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 R970,798.81, R0.00 on External investment and R970,798.81 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 - M11 May

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	-	144,343	132,315	11,841	8.9%	144,344
Local Government Equitable Share		138,902	142,094	142,094		142,093	130,253	11,841	9.1%	142,094
Finance Management		1,250	1,250	1,250		1,250	1,146			1,250
Municipal Systems Improvement		930	-	-						-
EPWP Incentive		1,005	1,000	1,000		1,000	917			1,000
	3	20,849	-	-						-
		20,000	-	-						-
Other transfers and grants [insert description]										
Provincial Government:		3,183	2,364	2,364	-	2,364	2,167	197	9.1%	2,364
Integrated Transport Planning		900	-	-		-	-			-
Rural Roads Asset Management Grant	4	2,283	2,364	2,364		2,364	2,167	197	9.1%	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	-	146,707	134,482	12,038	9.0%	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 - M11 May

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		182,936	144,344	144,344	284	1,957	132,315	(130,359)	-98.5%	144,344
Local Government Equitable Share		138,902	142,094	142,094			130,253	(130,253)	-100.0%	142,094
Finance Management		1,250	1,250	1,250	196	1,046	1,146	(99)	-8.7%	1,250
Municipal Systems Improvement		930	-	-			-	-		-
EPWP Incentive		1,005	1,000	1,000	87	910	917	(6)	-0.7%	1,000
		20,849	-	-			-	-		-
		20,000	-	-			-	-		-
Other transfers and grants [insert description]										
Provincial Government:		3,183	2,364	2,364	-	1,290	2,167	(877)	-40.5%	2,364
Integrated Transport Planning		900	-	-			-	-		-
Rural Roads Asset Management Grant		2,283	2,364	2,364		1,290	2,167	(877)	-40.5%	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	284	3,246	134,482	(131,236)	-97.6%	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 - M11 May

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5,901	5,950	4,628	1,965	6,956	4,243	2,714	64%	4,628
Pension and UIF Contributions		146	171	694	24	129	636	(508)	-80%	694
Medical Aid Contributions		214	273	120	11	94	110	(16)	-14%	120
Motor Vehicle Allowance		1,667	1,240	1,814	165	915	1,663	(748)	-45%	1,814
Cellphone Allowance		368	315	337	50	292	309	(17)	-6%	337
Housing Allowances					47	76	-	76	#DIV/0!	-
Other benefits and allowances			500	250			229	(229)	-100%	250
Sub Total - Councillors		8,296	8,449	7,844	2,263	8,462	7,191	1,272	18%	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	314	3,355	3,406	(51)	-2%	3,716
Pension and UIF Contributions		652	687	687	14	520	630	(110)	-17%	687
Medical Aid Contributions		57	63	63	11	86	58	28	49%	63
Overtime								-		
Performance Bonus		546	554	554		0	508	(507)	-100%	554
Motor Vehicle Allowance		572	507	507	52	487	465	22	5%	507
Cellphone Allowance		33	33	33	6	35	30	4	14%	33
Housing Allowances		84	84	84	7	77	77	-		84
Other benefits and allowances			200	200	3	9	183	(174)	-95%	200
Payments in lieu of leave			62	62		63	57	6	11%	62
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5,498	5,906	5,906	407	4,631	5,414	(783)	-14%	5,906
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		59,872	62,094	62,509	5,030	56,314	52,091	4,223	8%	62,509
Pension and UIF Contributions		12,451	14,001	13,199	961	10,575	10,999	(424)	-4%	13,199
Medical Aid Contributions		8,395	9,381	9,348	762	8,174	7,790	384	5%	9,348
Overtime		1,263	1,255	2,527	285	2,457	2,106	351	17%	2,527
Performance Bonus								-		
Motor Vehicle Allowance		6,098	5,050	4,743	484	5,156	3,952	1,204	30%	4,743
Cellphone Allowance		132	358	225	1	5	188	(182)	-97%	225
Housing Allowances		726	884	733	52	662	611	51	8%	733
Other benefits and allowances		1,342	1,522	2,321	137	834	1,934	(1,100)	-57%	2,321
Payments in lieu of leave		4,430	4,892	4,268	23	4,352	3,557	795	22%	4,268
Long service awards			377	315			263	(263)	-100%	315
Post-retirement benefit obligations	2	5,582						-		
Sub Total - Other Municipal Staff		100,291	99,814	100,188	7,734	88,529	83,490	5,038	6%	100,188
% increase	4		-0.5%	-0.1%						-0.1%
Total Parent Municipality		114,085	114,169	113,938	10,404	101,622	96,094	5,528	6%	113,938

The year to date expenditure in respect of remuneration amounts to R101 621 748 which represents 89% of the budgeted amount.

Back pay of Councillor Salary increases was paid out 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 June 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 **31 MAY 2017**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name B HOLTZHAUSEN
11

Accounting Officer of EDEN DISTRICT MUNICIPALITY (DC4).

Signature ¹¹ B Holtzhausen

Date 14-06-2017

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

DESCRIPTION	2016/2017	Month - MAY 2017	YTD MAY 2017	% SPENT	NOTE
SALARY RELATED EXPENSES					
Salaries	66,225,076.41	5,343,343.49	59,668,662.13	90%	
Overtime	2,526,702.66	285,265.59	2,456,776.81	97%	
Performance Bonus	553,750.00	-	-	0%	
Housing	816,826.52	68,726.00	739,106.30	90%	
Bonus	4,298,379.91	23,257.15	4,414,964.46	103%	
Leave payment	377,298.11	-	-	0%	
Pension	10,495,692.01	814,538.34	9,306,398.70	89%	
Medical	9,411,082.29	772,721.73	8,259,752.21	88%	
Group Insurance	748,811.71	60,830.47	656,686.76	88%	
UIF	475,581.27	35,050.10	385,215.38	81%	
Workmens Compensation	900,000.00	-	-	0%	
Bargaining	29,084.77	2,050.56	22,095.36	76%	
Skills Development levy	1,236,863.37	62,415.51	724,636.55	59%	
Travelling Allow ance	5,249,689.24	535,839.51	5,642,745.85	107%	
Acting Allow ance	665,355.37	45,006.90	97,706.59	15%	
Standby Allow ance	975,501.85	92,592.43	779,517.87	80%	
Telephone Allow ance	258,090.00	570.00	5,130.00	2%	
Night Shift Allow ance	725,865.66	-	-		
Shift Allow ance	129,131.27	-	-		
Total	106,098,782.42	8,142,207.78	93,159,394.97	88%	Note 1
Councillor Remuneration					
Remuneration	4,628,484.00	1,964,575.58	6,956,406.30	150%	
Housing		47,026.10	75,526.10		
Pension	694,272.00	24,319.97	128,858.94	19%	
Medical	120,000.00	10,742.11	94,110.13	78%	
Travelling Allow ance	1,814,251.00	165,475.01	915,404.08	50%	
Telephone Allow ance	337,200.00	50,383.26	292,047.57	87%	
Individual Allow ance	250,000.00	-	-	0%	
Total	7,844,207.00	2,262,522.03	8,462,353.12	108%	Note 2
Bad Debts	1,060,000.00	-	-	0%	Note 3
Depreciation	3,669,970.13	249,342.28	2,443,558.21	67%	Note 4
Repairs and maintenance	5,672,375.04	501,750.62	4,335,687.70	76%	Note 5
Interest	-	-	-		
Contracted services	17,697,904.53	435,632.47	8,898,694.39	50%	Note 6
Grant projects	-	-	(4.81)		Note 7
Ow n fund projects	5,627,900.68	282,633.67	1,809,613.14	32%	Note 8
General expenses	44,687,178.30	2,804,483.56	30,111,866.79	67%	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	305,297.24	4,123,714.96	61%	Note 10
Total	95,781,468.39	4,579,139.84	51,723,130.38	54%	
TOTAL EXPENDITURE	209,724,457.81	14,983,869.65	153,344,878.47	73%	

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 May 2017 + Year to Date

INCOME	2016/2017	Month - MAY 2017	YTD MAY 2017		
EQS - RSC Levies grant	(142,094,000.00)	-	(142,093,378.50)	100%	Note 11
Rental of Facilities and Equipment	(1,424,332.26)	(98,520.18)	(1,423,702.80)	100%	In Line
Interest earned external investments	(10,773,700.00)	(970,798.81)	(11,319,721.52)	105%	In Line
Interest earned outstanding debtors	(799,483.83)	(116,768.14)	(1,135,438.75)	142%	In Line
Government Grant and subsidies	(5,118,914.00)	-	(5,204,054.10)	102%	Note 12
Income Agency services	(15,000,000.00)	(2,602,000.00)	(13,860,628.09)	92%	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)	(623,543.44)	(9,623,374.78)	93%	Note 14
Public contribution and donated PPE	(3,314,630.46)	-	(291,508.43)	9%	In Line
	(189,736,441.05)	(4,411,630.57)	(184,958,806.97)	97%	
SURPLUS / DEFICIT	19,988,016.76	10,572,239.08	(31,613,928.50)		

91,66% of budget to be spend by 31 May 2017

Note 1: Salary related expenses up to May 2017 are 88% of budget spent which is in line with projections.

Note 2: Councillor Remuneration totals 108% up to May 2017 of budget. Increases and back pay were implemented after Council approved Grade 5 remuneration. Veriment will be passed during June 2017 to prohibit over spending.

Note 3: Processed with compilation of annual financial statements. Debtor write-off reports will be tabled at the June 2017 Council meeting.

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 76% up to May 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 50% for May 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.

Note 7: Adjustment was made to rectify actual expenditure.

Note 8: Refer to detail list of projects

Note 9: General expenditure are 67% up to May 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 May 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. 92% 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.

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

Description	CurrMthActual	Total_Budget	Committment	YTD_actual	AvailableBudget
HOUSE TO HOME	18,074.32	40,000.00	1,947.19	18,074.32	19,978.49
SPECIAL NEEDS - SPEAKER	10,000.00	40,000.00	-	10,000.00	30,000.00
COMMUNITY DEVELOPMENT	6,000.00	150,000.00	-	44,430.00	105,570.00
SPACIAL DEVELOPMENT FRAM EWORK	-	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	7,950.00	10,000.00	681.72	7,950.00	1,368.28
EXTERNAL BURSARIES	18,898.15	105,000.00	-	49,337.15	55,662.85
OHS: STATUTORY REQUIREM. PROJECTS	3,244.81	117,000.00	10,751.00	83,889.94	22,359.06
EDUCATION FORUM	-	10,500.00	-	-	10,500.00
SCOA IMPLEMENTATION	18,399.60	1,430,000.00	118,430.91	150,528.42	1,161,040.67
RECORDS CLEAN-UP PROJECT	20,769.54	80,000.00	-	30,804.21	49,195.79
EXTERNAL NEWSLETTER	21,398.39	90,000.00	-	64,195.16	25,804.84
INTERNAL NEWSLETTER	6,863.48	27,000.00	-	26,039.11	960.89
MEDIA ENGAGEMENT/GOODWIL L SESSION	-	15,000.00	2,904.04	-	12,095.96
RE-BRANDING CAMPAIGN/MAT ERIAL	3,736.25	48,500.00	2,676.21	42,299.17	3,524.62
EVENTS COVERAGE	2,724.32	10,000.00	-	3,504.32	6,495.68
SOCIAL MEDIA AWARENESS CAMPAIGN	-	5,000.00	-	-	5,000.00
MARKETING/AWARENESS CAMP AIGNS	595.00	5,000.00	2,130.00	595.00	2,275.00
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	-	10,000.00	-	-	10,000.00
FILM LOCATION GUIDE	26,500.00	54,000.00	-	26,500.00	27,500.00
IDP DOCUMENTS	-	250.00	-	-	250.00
IGR FORUMS	-	8,600.00	2,500.00	6,100.00	-
IDP INDABA AND STAKEHOLD ER ENGAGEMENT	-	-3,600.00	-	-3,600.00	-
TOURISM INDABA	2,984.91	45,000.00	25,380.00	2,984.91	16,635.09
Tourism development-Eden School ofCulinary Arts	-	100,000.00	-	87,719.30	12,280.70
TOURISM AND MARKETING MA TERIAL	38,202.97	113,000.00	10,355.00	79,402.97	23,242.03
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)	-	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	-	25,000.00	-	-	25,000.00
Individual Performance Management	-	150,000.00	-	97,898.50	52,101.50
PERFORM MGT APR/SDBIP	-	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	11,560.00	98,000.00	13,789.13	80,650.30	3,560.57
GREENEST MUNICIPALITY AW ARD PROJECTS	8,771.93	10,000.00	-	8,771.93	1,228.07
INTEGRATED WASTE MGT - PLAN	-	170,000.00	-	76,311.85	93,688.15
GREENEST MUNICIPALITY AW ARD PROJECTS	15,120.00	40,000.00	19,950.00	15,120.00	4,930.00
GREENEST MUNICIPALITY AW ARD PROJECTS	840.00	40,000.00	-	840.00	39,160.00
GREENEST MUNICIPALITY AW ARD PROJECTS	40,000.00	40,000.00	-	40,000.00	-
	282,633.67	5,627,900.68	245,665.57	1,809,613.14	3,572,621.97

Section 13: Expenditure for May 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	692,488.94	1,096,504.55	1,505,991.75	590,005.68	1,498,671.37	1,918,989.30
Councillor Remuneration	2,262,522.03	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	69,612.72	22,643.00	70,330.46	1,939.77	57,083.57	13,829.19
Repairs & Maintenance	-	-	26,838.54	129,362.18	125,658.66	1,980.00
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	17,998.00	191,180.07	46,547.36	-	118,803.06	26,631.03
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	34,074.32	-	104,579.54	67,687.88	-	20,331.93
General Expenses	1,230,783.86	120,131.85	572,902.16	72,043.64	382,912.41	202,815.96
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	4,307,479.87	1,430,459.47	2,327,189.81	861,039.15	2,183,129.07	2,184,577.41
Total Revenue	(3,908,926.88)	-	(38,864.15)			(24,716.48)
(Surplus) / Deficit	398,552.99	1,430,459.47	2,288,325.66	861,039.15	2,183,129.07	2,159,860.93
Non Cash Items						
Nett (Surplus) / Deficit	398,552.99	1,430,459.47	2,288,325.66	861,039.15	2,183,129.07	2,159,860.93

Items	Sport & Recreation	Waste Management	Road Transport	Environmental Protection	TOTAL
	1022	1026	1028	1036	
Employee Related Cost	595,274.07	125,370.86	-	118,911.26	8,142,207.78
Councillor Remuneration	-	-	-	-	2,262,522.03
Bad Debts	-	-	-	-	-
Depreciation	13,738.32	165.25	-	-	249,342.28
Repairs & Maintenance	217,911.24	-	-	-	501,750.62
Interest on External Borrowings	-	-	-	-	-
Bulk Purchases	-	-	-	-	-
Contracted Services	28,224.95	-	-	6,248.00	435,632.47
Grants & Subsidies Operating Projects	-	-	-	-	-
Operating Projects	-	15,120.00	-	40,840.00	282,633.67
General Expenses	188,998.84	14,908.50	-	18,986.34	2,804,483.56
Contribution to Provision / Reserves	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-
Total Expenditure	1,044,147.42	155,564.61	-	184,985.60	14,678,572.41
Total Revenue	(421,228.04)	-		(17,895.02)	(4,411,630.57)
(Surplus) / Deficit	622,919.38	155,564.61	-	167,090.58	10,266,941.84
Non Cash Items					
Nett (Surplus) / Deficit	622,919.38	155,564.61	-	167,090.58	10,266,941.84

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

Actual Income Received Year to date May 2017				
Advances Received	Budgeted Income 2017/2018	Actual income to date	Cumulative for the year	Income still awaited
Received on 13 April 2017		R 23,441,000.00	R 23,441,000.00	
Received on 28 May 2017		R 2,473,619.00	R 25,914,619.00	
		R -		
TOTAL RECEIVED FOR THE 2017/2018 FINANCIAL YEAR	R 140,645,000.00		R 25,914,619.00	R 114,730,381.00
Actual expenditure for May 2017 and Year to date				
Description	Budget 2017/2018	Actual - May 2017	Cumulative for the year	Available
Maintenance	80,860,000.00	R 5,844,321.60	R 9,492,054.47	R 75,015,678.40
Regravel	15,450,000.00	R 1,275,532.77	R 2,145,290.01	R 14,174,467.23
Reseal	14,060,000.00	R 857,383.29	R 1,247,239.52	R 13,202,616.71
Construction Regravel Team - Friemersheim	9,667,000.00	R 1,988,738.91	R 3,117,726.59	R 7,678,261.09
Construction Concrete Team - Friemersheim	9,667,000.00	R 223,964.38	R 347,571.80	R 9,443,035.62
Dysselsdorp	1,275,000.00	R 227,559.00	R 624,298.39	R 1,047,441.00
Calitzdorp	9,666,000.00	R 220,632.24	R 220,632.24	R 9,445,367.76
TOTAL EXPENDITURE FOR THE 2017/2018 FINANCIAL YEAR	R 140,645,000.00	R 10,638,132.19	R 17,194,813.02	R 130,006,867.81

Eden District Municipality renders an agency function to the Department of Public Works. There was an advance payment received from Department Roads and Public Works on 13 April 2017 to the amount of **R23,441,000**. The amount of **R2,473,619** were received on 28 May 2017.

Expenditure incurred for the month of May 2017 amount to **R10,638,132** and the year to date expenditure amounts to **R17,194,813**. The Roads Department's Financial Year starts from April 2017 till March 2018.