



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2016 - 2017

MONTHLY FINANCIAL REPORT

30 JUNE 2017

Table of Contents	2
Glossary	3
Legislative Framework	4
 PART 1 – IN YEAR REPORT	 5
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
 PART 2 SUPPORTING DOCUMENTATION	
Section 4 – Debtor’s analysis	25
Section 5 – Creditors analysis	26
Section 6 – Investment portfolio analysis	26
Section 7 – Allocation and grant receipts and expenditure	27
Section 8 – Expenditure on councillor and staff related expenditure	29
Section 9 – Municipal Manager’s quality certification	30
Section 10: Expenditure per category incurred excluding Roads Function	31
Section11: Income per category received excluding Roads Function	32
Section 12: Own Funded Project	33
Section 13: Expenditure per Function for each department	34
Section 14: Roads Income Expenditure and the Cumulative figure to date.	35

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 30 June 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 June 2017.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of June 2017 amounts to **R5,147,789**, and the year to date revenue amounts to **R190,106,596**, in comparison to a budgeted figure of **R189,736,441** (excluding Roads budget) representing a 100.2% 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 June 2017 amounts to **R20,036,690**, and the year to date expenditure amounts to **R168,999,266** which is reported against a budget of **R203,021,163** (excluding Roads budget) representing an 83% of annual expenditure. (Refer to income statement attached at the back for reasons for variances. Refer to Section 10 of the report.)

GRAP related transactions will be processed during July and August with the compilation of the AFS e.g. actuarial loss.

Capital Expenditure

The capital budget for the financial year amounts to **R6,713,295**. Capital expenditure for the month of June 2017 amounts to **R2,148,340.15**, and the year to date expenditure amounts to **R6,272,054**, representing 93% of annual expenditure.

See attached capital progress report on page 16 – page 22.

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.

In future departmental heads will be requested to provide detailed information with regards to corrective steps.

2.5 Conclusion

Detailed analysis of the municipal performance for the year to date ending 30 June 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 - M12 June

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	1 670	12 990	10 774	2 216	21%	10 774
Transfers recognised - operational	186 119	146 708	146 708	–	146 707	146 708	(1)	-0%	146 708
Other own revenue	183 046	160 226	176 255	3 478	30 410	176 255	(145 845)	-83%	176 255
Total Revenue (excluding capital transfers and contributions)	375 786	314 908	333 736	5 148	190 107	333 736	(143 630)	-43%	333 736
Employee costs	105 788	105 720	106 094	9 579	102 738	106 094	(3 356)	-3%	106 094
Remuneration of Councillors	8 296	8 448	7 844	964	9 427	7 844	1 582	20%	7 844
Depreciation & asset impairment	3 800	4 087	3 670	517	2 702	3 670	(968)	-26%	3 670
Finance charges	69	–	–	–	–	–	–		–
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	249 931	191 220	229 413	8 977	54 133	229 413	(175 281)	-76%	229 413
Total Expenditure	367 884	309 475	347 021	20 037	168 999	347 021	(178 022)	-51%	347 021
Surplus/(Deficit)	7 902	5 433	(13 285)	(14 889)	21 107	(13 285)	34 392	-259%	(13 285)
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	7 902	5 433	(13 285)	(14 889)	21 107	(13 285)	34 392	-259%	(13 285)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	7 902	5 433	(13 285)	(14 889)	21 107	(13 285)	34 392	-259%	(13 285)
Capital expenditure & funds sources									
Capital expenditure	2 291	5 415	6 713	2 148	6 272	6 713	(441)	-7%	6 713
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 291	5 415	6 713	2 148	6 272	6 713	(441)	-7%	6 713
Total sources of capital funds	2 291	5 415	6 713	2 148	6 272	6 713	(441)	-7%	6 713
Financial position									
Total current assets	175 537	175 537	175 537		149 250				175 537
Total non current assets	285 987	285 987	285 987		225 698				285 987
Total current liabilities	38 215	38 215	38 215		21 591				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		271 715				290 103
Cash flows									
Net cash from (used) operating	7 674	5 433	(9 615)	(14 372)	20 332	(9 615)	(29 946)	311%	(9 615)
Net cash from (used) investing	(1 765)	(5 415)	(6 713)	(122 148)	(42 190)	(6 713)	35 477	-528%	(6 713)
Net cash from (used) financing	(664)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	148 539	148 557	132 211	–	137 733	132 211	(5 522)	-4%	143 264
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 978	48	312	–	–	–	–	14 632	16 970
Creditors Age Analysis									
Total Creditors	3 005	–	–	–	–	–	–	–	3 005

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		224 683	176 268	179 928	2 447	180 354	179 928	425	0%	179 928
Executive and council		224 683	175 765	178 792	2 257	179 862	178 792	1 070	1%	178 792
Budget and treasury office		-	-	-	-	(17)	-	(17)	#DIV/0!	-
Corporate services		-	503	1 136	190	509	1 136	(628)	-55%	1 136
<i>Community and public safety</i>		6 251	6 485	6 485	364	7 225	6 485	740	11%	6 485
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 065	6 288	6 288	347	6 992	6 288	704	11%	6 288
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		186	197	197	17	234	197	37	19%	197
<i>Economic and environmental services</i>		143 435	132 155	144 155	23	215	144 155	(143 940)	-100%	144 155
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		143 180	132 000	144 000	-	-	144 000	(144 000)	-100%	144 000
Environmental protection		255	155	155	23	215	155	60	39%	155
<i>Trading services</i>		1 417	-	3 168	2 313	2 313	3 168	(855)	-27%	3 168
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 417	-	3 168	2 313	2 313	3 168	(855)	-27%	3 168
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	375 786	314 908	333 736	5 148	190 107	333 736	(143 630)	-43%	333 736
Expenditure - Standard										
<i>Governance and administration</i>		95 399	93 648	114 078	10 921	88 110	114 078	(25 968)	-23%	114 078
Executive and council		42 631	38 229	60 166	4 090	40 610	60 166	(19 555)	-33%	60 166
Budget and treasury office		22 226	22 124	21 000	1 947	18 267	21 000	(2 733)	-13%	21 000
Corporate services		30 542	33 295	32 912	4 884	29 233	32 912	(3 679)	-11%	32 912
<i>Community and public safety</i>		86 809	66 080	67 750	6 737	64 515	67 750	(3 234)	-5%	67 750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 616	12 731	11 069	1 238	10 530	11 069	(538)	-5%	11 069
Public safety		45 889	25 501	29 753	3 120	28 209	29 753	(1 545)	-5%	29 753
Housing		-	-	-	-	-	-	-	-	-
Health		30 304	27 848	26 928	2 379	25 776	26 928	(1 152)	-4%	26 928
<i>Economic and environmental services</i>		161 620	147 012	158 776	1 064	13 130	158 776	(145 646)	-92%	158 776
Planning and development		11 559	10 787	10 516	345	9 593	10 516	(924)	-9%	10 516
Road transport		147 263	134 364	146 364	550	1 840	146 364	(144 524)	-99%	146 364
Environmental protection		2 798	1 861	1 895	169	1 697	1 895	(198)	-10%	1 895
<i>Trading services</i>		24 056	2 734	6 417	1 314	3 244	6 417	(3 173)	-49%	6 417
Electricity		-	-	-	-	-	-	-	-	-
Water		20 812	850	589	-	368	589	(221)	-37%	589
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 244	1 884	5 828	1 314	2 876	5 828	(2 952)	-51%	5 828
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	367 884	309 474	347 020	20 037	168 999	347 020	(178 021)	-51%	347 020
Surplus/ (Deficit) for the year		7 902	5 434	(13 284)	(14 889)	21 107	(13 284)	34 391	-259%	(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 Vesta financial system will **"Go Live"** on **Monday 17 July 2017** after the Mscoa Steering Committee made the decision on Friday 7 July 2017 to give ample time for testing the system. Currently the financial system is closed from 30 June 2017, no transactions are processed until the new system is up and running.

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 **R5,147,789** for the month ending 30 June 2017. Other income for the month received totals R660,474, this includes revenue from resorts and tariffs and penalties (health). Line items for the month received includes **Interest on external investments of R1,669,899**, **Interest on outstanding debtors of R41,149**, **Rental of facilities and equipment of -R752,412** (because of correcting journal passed in respect of property rentals), **Income Agency Services of R1,301,000**. Refer to Section 11 of the report for variances for Eden (P. 31).

Operating Expenditure

Operating expenditure of **R20,036,690** is reported for the month ending 30 June 2017. The majority of these expenditure totals Employee and Councillor related cost of **R10,542,855**, Depreciation **R517,176**, Contracted Services of **R2,904,027**. Repairs and Maintenance of **R575,249**, Own funded projects of **R2,663,379** and General Expenses of **R2,834,002**. 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) - M12 June

Vote Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - Executive and Council			224 683	175 765	178 792	2 257	179 862	178 792	1 070	0,6%	178 792
Vote 2 - Budget and Treasury Office			-	-	-	-	(17)	-	(17)	#DIV/0!	-
Vote 3 - Corporate Services			-	503	1 136	190	509	1 136	(628)	-55,2%	1 136
Vote 4 - Planning and Development			-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety			-	-	-	-	-	-	-	-	-
Vote 6 - Health			186	197	197	17	234	197	37	18,5%	197
Vote 7 - Sport and Recreation			6 065	6 288	6 288	347	6 992	6 288	704	11,2%	6 288
Vote 8 - Waste Management			1 417	-	3 168	2 313	2 313	3 168	(855)	-27,0%	3 168
Vote 9 - Road Transport			-	-	-	-	-	-	-	-	-
Vote 10 - Water			-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection			255	155	155	23	215	155	60	38,7%	155
Vote 12 - Roads Agency Function			143 180	132 000	144 000	-	-	144 000	(144 000)	-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	5 148	190 107	333 736	(143 630)	-43,0%	333 736
Expenditure by Vote		1									
Vote 1 - Executive and Council			42 631	38 229	60 166	4 090	40 610	60 166	(19 555)	-32,5%	60 166
Vote 2 - Budget and Treasury Office			22 226	22 123	21 000	1 947	18 267	21 000	(2 733)	-13,0%	21 000
Vote 3 - Corporate Services			30 542	33 295	32 912	4 884	29 233	32 912	(3 679)	-11,2%	32 912
Vote 4 - Planning and Development			11 559	10 788	10 516	345	9 593	10 516	(924)	-8,8%	10 516
Vote 5 - Public Safety			45 889	25 501	29 753	3 120	28 209	29 753	(1 545)	-5,2%	29 753
Vote 6 - Health			31 304	27 848	26 928	2 379	25 776	26 928	(1 152)	-4,3%	26 928
Vote 7 - Sport and Recreation			21 117	12 732	11 069	1 238	10 530	11 069	(538)	-4,9%	11 069
Vote 8 - Waste Management			3 244	1 884	5 828	1 314	2 876	5 828	(2 952)	-50,7%	5 828
Vote 9 - Road Transport			4 083	2 364	2 364	550	1 840	2 364	(524)	-22,2%	2 364
Vote 10 - Water			20 812	850	589	-	368	589	(221)	-37,5%	589
Vote 11 - Environmental Protection			2 797	1 861	1 895	169	1 697	1 895	(198)	-10,4%	1 895
Vote 12 - Roads Agency Function			143 180	132 000	144 000	-	-	144 000	(144 000)	-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	20 037	168 999	347 020	(178 021)	-51,3%	347 020
Surplus/ (Deficit) for the year		2	(3 598)	5 433	(13 284)	(14 889)	21 107	(13 284)	34 391	-258,9%	(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) - M12 June

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	(752)	671	1 424	(753)	-53%	1 424
Interest earned - external investments		6 621	7 974	10 774	1 670	12 990	10 774	2 216	21%	10 774
Interest earned - outstanding debtors		754	799	799	41	1 177	799	377	47%	799
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		15 692	14 500	15 000	1 301	15 162	15 000	162	1%	15 000
Transfers recognised - operational		186 119	146 708	146 708		146 707	146 708	(1)	0%	146 708
Other revenue		165 255	143 503	159 031	2 888	13 400	159 031	(145 631)	-92%	159 031
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		375 786	314 908	333 736	5 148	190 107	333 736	(143 630)	-43%	333 736
Expenditure By Type										
Employee related costs		105 788	105 720	106 094	9 579	102 738	106 094	(3 356)	-3%	106 094
Remuneration of councillors		8 296	8 448	7 844	964	9 427	7 844	1 582	20%	7 844
Debt impairment		1 000	1 060	1 060	-	-	1 060	(1 060)	-100%	1 060
Depreciation & asset impairment		3 800	4 087	3 670	517	2 702	3 670	(968)	-26%	3 670
Finance charges		69	-					-		
Bulk purchases								-		
Other materials								-		
Contracted services		61 905	11 214	17 698	2 904	11 803	17 698	(5 895)	-33%	17 698
Transfers and grants								-		
Other expenditure		187 026	178 946	210 655	6 073	42 330	210 655	(168 326)	-80%	210 655
Loss on disposal of PPE								-		
Total Expenditure		367 884	309 475	347 021	20 037	168 999	347 021	(178 022)	-51%	347 021
Surplus/(Deficit)		7 902	5 433	(13 285)	(14 889)	21 107	(13 285)	34 392	(0)	(13 285)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		7 902	5 433	(13 285)	(14 889)	21 107	(13 285)			(13 285)
Taxation								-		
Surplus/(Deficit) after taxation		7 902	5 433	(13 285)	(14 889)	21 107	(13 285)			(13 285)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7 902	5 433	(13 285)	(14 889)	21 107	(13 285)			(13 285)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7 902	5 433	(13 285)	(14 889)	21 107	(13 285)			(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 –R752,412, are reported for the month of June 2017, because of correcting journal passed in respect of rentals raised without signed agreements (Vodacom and Mosselbay Municipality), in comparison to a budgeted amount of R 1 424 332 for the year which represents income from the rental of properties and facilities.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short term period. Interest received for the month under review amounts to R1,669,899. 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 R41,149 for the month of June 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 August 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 June 2017 the agency service amounts to R1,301,000.

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 June 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 R660,474 for the month of June 2017. Other revenue consists of the following:

Sundry Income	R660,474
---------------	----------

Consists of amongst others chalets income R287,193 / camping fees total to R30,954, caravans R21,733, day visitors R1,478, tariffs & penalties health R17,372, health claims R47,697, anti-fraud hotline income R750, atmospheric emission licence application fees R23,363 and sundry income R12,701, task contributions R190,054.

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 June 2017 amounts to R10,542,855 of a budgeted amount of R113,942,989, and the year to date expenditure amounts to R112,164,603 which represents 98,4% 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 R2,904,027 is reflected in the financial results for the month ending 30 June 2017 of a budgeted amount of R17,352,905. 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 R6,072,631 for the month of June 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) - M12 June

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	388	3 225	3 653	(428)	-12%	3 653
Vote 2 - Budget and Treasury Office		140	–	39	–	30	39	(9)	-24%	39
Vote 3 - Corporate Services		1 126	405	1 041	1 132	1 415	1 041	374	36%	1 041
Vote 4 - Planning and Development		–	–	–	–	–	–	–		–
Vote 5 - Public Safety		775	970	817	531	729	817	(88)	-11%	817
Vote 6 - Health		11	–	105	19	72	105	(34)	-32%	105
Vote 7 - Sport and Recreation		217	1 870	565	77	354	565	(210)	-37%	565
Vote 8 - Waste Management		–	–	–	–	–	–	–		–
Vote 9 - Road Transport		–	–	–	–	–	–	–		–
Vote 10 - Water		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		15	480	493	–	447	493	(46)	-9%	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	2 148	6 272	6 713	(441)	-7%	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	2 148	6 272	6 713	(441)	-7%	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	Completed	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	35 538,21	Completed	Completed	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	17 680,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Upgrading of Building / Resorts	R	177 000,00	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.
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	Completed	Completed	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	3 125 373,19	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	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: HR	R	11 100,00	R	3 227,20	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Gouriqua Com/ Room: Blinds	R	9 135,00	R	7 640,35	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 (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	26 307,50	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 (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	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 (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	5 361,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Visitors chairs (MHS Langeberg)	R	11 571,00	R	7 285,07	Completed	Completed	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	4 367,96	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
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.

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	Completed	Completed	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	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 furniture (Air Quality)	R	13 400,00	R	11 912,45	Completed	Completed	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	40 700,00	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	3 649,12	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Equipment (Spa)	R	180 000,00	R	170 672,74	Completed	Completed	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	Completed	Completed	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	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(communications)	R	2 800,00	R	2 339,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Shredder (Salaries)	R	2 400,00	R	1 575,44	Completed	Completed	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	1 700,00	R	1 665,79	Completed	Completed	Completed	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Chairs x 10 Gouriqua Committee ro	R	24 650,00	R	21 622,81	Completed	Completed	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	15 615,00	R	1 036,71	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 Furniture: Tourism	R	11 900,00	R	9 660,00	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 Curtains:MM	R	8 400,00	R	7 368,42	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 Carpet:MM	R	5 000,00	R	2 894,74	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:Legal Services	R	3 500,00	R	2 983,42	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: 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	4 997,37	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 Furniture: ICT	R	15 000,00	R	7 529,67	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 Furniture: Registry	R	2 000,00	R	1 605,26	Completed	Completed	No expected challenges anticipated	
Tea Trolleys	R	7 000,00	R	-	In process	In process	No expected challenges anticipated	
MM Office: Soft Seating	R	16 000,00	R	-	In process	In process	No expected challenges anticipated	

DTP Computer Equipment	R	1 203 300,00	R	1 198 559,43	Completed	Completed	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	151 933,22	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Radio Transmitter	R	400 000,00	R	399 682,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
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	50 309,23	Completed	Completed	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	55 000,00	R	44 684,39	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 (TASK)	R	8 000,00	R	6 648,95	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.

Camera (Disaster management)	R	15 000,00	R	13 157,02	Completed	Completed	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	525,44	Completed	Completed	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	18 902,91	Completed	Completed	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	Completed	Completed	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	8 000,00	R	6 209,69	Completed	Completed	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	1 000,00	R	3 599,95	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Equipment (Dehoek)	R	80 000,00	R	71 647,31	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 (Swartvlei)	R	50 000,00	R	42 995,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Pool Vehicles	R	155 000,00	R	136 905,22	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
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	1 806,68	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
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	9 084,65	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
CELLPHONES	R	8 000,00	R	7 015,79	Completed	Completed	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		6 272 054,57				

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	140 384	148 539
Call investment deposits				-		-
Consumer debtors		14 946	14 946	14 946	5 454	14 946
Other debtors		5 016	5 016	5 016	282	5 016
Current portion of long-term receivables		2 757	2 757	2 757		2 757
Inventory		4 279	4 279	4 279	3 130	4 279
Total current assets		175 537	175 537	175 537	149 250	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	85 542	85 712
Investments in Associate						
Property, plant and equipment		140 469	140 469	140 469	138 635	140 469
Agricultural						
Biological assets						
Intangible assets		2 101	2 101	2 101	1 495	2 101
Other non-current assets						
Total non current assets		285 987	285 987	285 987	225 698	285 987
TOTAL ASSETS		461 524	461 524	461 524	374 948	461 524
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		35 502	35 502	35 502	15 163	35 502
Provisions		2 713	2 713	2 713	6 428	2 713
Total current liabilities		38 215	38 215	38 215	21 591	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	103 233	171 421
NET ASSETS	2	290 103	290 103	290 103	271 715	290 103
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		264 933	264 933	264 933	247 039	264 933
Reserves		25 170	25 170	25 170	24 676	25 170
TOTAL COMMUNITY WEALTH/EQUITY	2	290 103	290 103	290 103	271 715	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 - M12 June

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	3 478	26 932	193 347	(166 415)	-86%	193 347
Government - operating		186 119	146 708	129 616		146 707	129 616	17 091	13%	129 616
Government - capital				-				-		-
Interest		6 621	8 773	10 774	1 670	12 989	10 774	2 216	21%	10 774
Dividends			-	-				-		
Payments										
Suppliers and employees		(320 713)	(309 475)	(343 351)	(19 520)	(166 297)	(343 351)	(177 054)	52%	(343 351)
Finance charges		(69)						-		-
Transfers and Grants		(47 217)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 674	5 433	(9 615)	(14 372)	20 332	(9 615)	(29 946)	311%	(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)	(35 918)		(35 918)	#DIV/0!	
Payments										
Capital assets		(1 791)	(5 415)	(6 713)	(2 148)	(6 272)	(6 713)	(441)	7%	(6 713)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 765)	(5 415)	(6 713)	(122 148)	(42 190)	(6 713)	35 477	-528%	(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)	(136 520)	(21 859)	(16 328)			(16 328)
Cash/cash equivalents at beginning:		143 294	148 539	148 539		159 592	148 539			159 592
Cash/cash equivalents at month/year end:		148 539	148 557	132 211		137 733	132 211			143 264

The municipal bank balance at 30 June 2017 totals R137,732,900.99.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 30 JUNE 2017		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 June 2017	157 591 904,12	137 732 900,99
Other Cash & Cash Equivalents	-	-
LESS:	103 980 538,93	82 095 710,79
Unspent Conditional Grants	3 589 507,07	1 764 317,12
Provision for staff leave	6 412 218,00	6 362 478,67
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	4 975 177,72
Performance Bonus	515 015,00	515 015,00
Grant received in advance	12 636 500,00	-
Trade Payables	5 096 433,00	3 862 422,00
Unspent Capital budget 12 months	2 030 139,06	441 240,14
Unspent Operational budget 12 months	33 290 176,80	29 163 688,14
Sub total	53 611 365,19	55 637 190,20
PLUS:	2 324 821,39	2 735 886,11
VAT Receivable	-	-
Receivable Exchange	2 324 821,39	2 735 886,11
	55 936 186,57	58 373 076,31
LESS OTHER MATTERS:		
Capital Replacement Reserve	28 345 608,13	28 345 608,13
Sub Total	27 590 578,44	30 027 468,18
LESS: CONTINGENT 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, Doorn drift Farm	839 201,00	839 201,00
K Langeveld	400 000,00	400 000,00
Surplus / (Deficit)	16 990 894,44	19 427 784,18

GRAP related transactions that are processed in July and August will have an impact on the cash amount.

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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-ex change 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	55	19	16					1 484	1 575	1 484			
Interest on Arrear Debtor Accounts		1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820									-	-			
Other		1900	1 923	29	296					13 148	15 395	13 148			
Total By Income Source		2000	1 978	48	312	-	-	-	-	14 632	16 970	14 632	-	-	
2015/16 - totals only											-	-			
Debtors Age Analysis By Customer Group															
Organs of State		2200									-	-			
Commercial		2300									-	-			
Households		2400	1 876	22	269					4 693	6 860	4 693			
Other		2500	102	27	43					9 939	10 110	9 939			
Total By Customer Group		2600	1 978	48	312	-	-	-	-	14 632	16 970	14 632	-	-	

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 on the outcome of the MEC with regards to councillor's outstanding debt.

The current outstanding debtors of council at the end of 30 June 2017 totals R16,970m.

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.

Please note that a journal will still be passed in connection with Bad Debts written-off during the 13th period.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2016/17									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300	1 713								1 713	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	1 292								1 292	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	3 005	-	-	-	-	-	-	-	3 005	-

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.

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 June 2017	Movements for the month			Balance as at 30 June 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		-	240 739,73	2 479 082,20
FNB	-		-		-		283 587,25
ABSA	-	-	-		-	-	1 321 338,09
Nedbank	-	-40 000 000,00	-40 000 000,00		-	243 123,29	2 511 572,87
Investec Bank	-	-40 000 000,00	-40 000 000,00		-	243 123,29	1 077 322,74
Standard Bank - Bank Guarantee investment	141 749,06				141 749,06	745,64	8 811,21
BANK DEPOSITS	141 749,06	-120 000 000,00	-120 000 000,00	-	141 749,06	727 731,95	7 681 714,36

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 R1,669,899.05, R726,986.31 on External investment and R942,912.74 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 - M12 June

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	144 344	(1)	0,0%	144 344
Local Government Equitable Share		138 902	142 094	142 094		142 093	142 094	(1)	0,0%	142 094
Finance Management		1 250	1 250	1 250		1 250	1 250			1 250
Municipal Systems Improvement		930	–	–						–
EPWP Incentive		1 005	1 000	1 000		1 000	1 000			1 000
	3	20 849	–							–
		20 000	–							–
Other transfers and grants [insert description]										
Provincial Government:		3 183	2 364	2 364	–	2 364	2 364	–		2 364
Integrated Transport Planning		900	–			–	–	–		–
Rural Roads Asset Management Grant	4	2 283	2 364	2 364		2 364	2 364			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	146 708	(1)	0,0%	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 - M12 June

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		182 936	144 344	144 344	179	2 136	144 344	(142 208)	-98,5%	144 344
Local Government Equitable Share		138 902	142 094	142 094			142 094	(142 094)	-100,0%	142 094
Finance Management		1 250	1 250	1 250	90	1 136	1 250	(114)	-9,1%	1 250
Municipal Systems Improvement		930	–	–			–	–		–
EPWP Incentiv e		1 005	1 000	1 000	89	1 000	1 000	–		1 000
		20 849	–	–			–	–		–
		20 000	–	–			–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		3 183	2 364	2 364	550	1 840	2 364	(524)	-22,2%	2 364
Integrated Transport Planning		900	–	–			–	–		–
								–		
Rural Roads Asset Management Grant		2 283	2 364	2 364	550	1 840	2 364	(524)	-22,2%	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	728	3 976	146 708	(142 732)	-97,3%	146 708
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		186 119	146 708	146 708	728	3 976	146 708	(142 732)	-97,3%	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. Correcting journals will be processed in the 13th period with the compilation of the AFS, to ensure total expenditure of the 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 - M12 June

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 901	5 950	4 628	753	7 710	4 628	3 081	67%	4 628
Pension and UIF Contributions		146	171	694	25	154	694	(540)	-78%	694
Medical Aid Contributions		214	273	120	11	105	120	(15)	-13%	120
Motor Vehicle Allowance		1 667	1 240	1 814	110	1 025	1 814	(789)	-43%	1 814
Cellphone Allowance		368	315	337	27	319	337	(18)	-5%	337
Housing Allowances					38	113	-	113	#DIV/0!	-
Other benefits and allowances			500	250			250	(250)	-100%	250
Sub Total - Councillors		8 296	8 449	7 844	964	9 427	7 844	1 582	20%	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	310	3 665	3 716	(51)	-1%	3 716
Pension and UIF Contributions		652	687	687	38	558	687	(129)	-19%	687
Medical Aid Contributions		57	63	63	11	96	63	33	53%	63
Overtime							-	-		
Performance Bonus		546	554	554	515	515	554	(39)	-7%	554
Motor Vehicle Allowance		572	507	507	52	539	507	32	6%	507
Cellphone Allowance		33	33	33	7	41	33	8	26%	33
Housing Allowances		84	84	84	7	84	84	-		84
Other benefits and allowances			200	200	3	12	200	(188)	-94%	200
Payments in lieu of leave			62	62		63	62	1	2%	62
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality		5 498	5 906	5 906	943	5 575	5 906	(331)	-6%	5 906
% increase	4		7,4%	7,4%						7,4%
Other Municipal Staff										
Basic Salaries and Wages		59 872	62 094	62 509	5 212	61 526	62 509	(983)	-2%	62 509
Pension and UIF Contributions		12 451	14 001	13 199	1 819	12 394	13 199	(805)	-6%	13 199
Medical Aid Contributions		8 395	9 381	9 348	756	8 930	9 348	(418)	-4%	9 348
Overtime		1 263	1 255	2 527	174	2 631	2 527	105	4%	2 527
Performance Bonus								-		
Motor Vehicle Allowance		6 098	5 050	4 743	472	5 628	4 743	885	19%	4 743
Cellphone Allowance		132	358	225	1	6	225	(219)	-97%	225
Housing Allowances		726	884	733	57	719	733	(14)	-2%	733
Other benefits and allowances		1 342	1 522	2 321	146	979	2 321	(1 342)	-58%	2 321
Payments in lieu of leave		4 430	4 892	4 268		4 352	4 268	84	2%	4 268
Long service awards			377	315			315	(315)	-100%	315
Post-retirement benefit obligations								-		
Sub Total - Other Municipal Staff		100 291	99 814	100 188	8 636	97 164	100 188	(3 024)	-3%	100 188
% increase	4		-0,5%	-0,1%						-0,1%
Total Parent Municipality		114 085	114 169	113 938	10 544	112 165	113 938	(1 773)	-2%	113 938

The year to date expenditure in respect of remuneration amounts to R112 164 603 which represents 98% of the budgeted amount.

Section 9 – Municipal manager's quality certification

NAVRAE: L Hoek
ENQUIRIES:
KONTAKNR: 044 803 1449
CONTACT NO
VERW: 6/18/7/2016-2017
REF:
KANTOOR: George
OFFICES:
DATUM 12 July 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 JUNE 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 GIVEN STRATU

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

Signature 

Date 13/07/2017

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

DESCRIPTION	2016/2017	Month - JUNE 2017	YTD JUNE 2017	% SPENT	NOTE
SALARY RELATED EXPENSES					
Salaries	65 794 202,42	5 522 590,36	65 191 252,59	99%	
Overtime	2 560 928,66	174 441,26	2 631 218,07	103%	
Performance Bonus	537 350,00	515 014,90	515 014,90	96%	
Housing	821 536,52	63 508,00	802 614,30	98%	
Bonus	4 292 744,91	-	4 414 964,46	103%	
Leave payment	384 438,11	-	-	0%	
Pension	10 404 575,01	835 281,11	10 141 679,81	97%	
Medical	9 535 615,29	766 393,58	9 026 146,24	95%	
Group Insurance	751 383,71	59 597,41	716 284,17	95%	
UIF	476 180,27	35 253,74	420 469,12	88%	
Workmens Compensation	900 000,00	857 441,92	857 441,92	95%	
Bargaining	29 240,77	1 973,76	24 069,12	82%	
Skills Development levy	1 237 378,37	67 468,02	792 104,57	64%	
Travelling Allow ance	5 960 710,24	523 959,24	6 166 705,09	103%	
Acting Allow ance	728 355,37	73 247,08	170 953,67	23%	
Standby Allow ance	1 055 851,85	81 927,53	861 445,40	82%	
Telephone Allow ance	268 169,00	570,00	5 700,00	2%	
Night Shift Allow ance	725 865,66	-	-	0%	
Shift Allow ance	129 131,27	-	-	0%	
Total	106 593 657,43	9 578 667,91	102 738 063,43	96%	Note 1
Councillor Remuneration					
Remuneration	7 709 657,00	753 249,85	7 709 656,15	100%	
Housing	113 290,00	37 763,05	113 289,15		
Pension	694 272,00	25 210,03	154 068,97	22%	
Medical	128 865,00	10 742,11	104 852,24	81%	
Travelling Allow ance	1 814 251,00	109 775,82	1 025 179,90	57%	
Telephone Allow ance	338 874,00	27 445,76	319 493,33	94%	
Individual Allow ance	250 000,00	-	-	0%	
Total	11 049 209,00	964 186,62	9 426 539,74	85%	Note 2
Bad Debts	1 060 000,00	-	-	0%	Note 3
Depreciation	3 669 970,13	517 176,96	2 702 146,69	74%	Note 4
Repairs and maintenance	5 812 375,04	575 249,20	4 910 937,90	84%	Note 5
Contracted services	17 352 904,53	2 904 027,68	11 802 722,07	68%	Note 6
Grant projects	-	-	(4,81)		Note 7
Ow n fund projects	5 756 100,68	2 663 379,79	4 472 992,93	78%	Note 8
General expenses	41 063 101,30	2 834 002,80	32 945 868,04	80%	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	2 148 340,15	6 272 054,57	93%	Note 10
Total	92 080 591,39	11 642 176,58	63 106 717,39	69%	
TOTAL EXPENDITURE	209 723 457,82	22 185 031,11	175 271 320,56	84%	

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. Figures will change during July and August with the processing of GRAP related transactions.

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

INCOME					
EQS - RSC Levies grant	(142 094 000,00)	-	(142 093 378,50)	100%	Note 11
Rental of Facilities and Equipment	(1 424 332,26)	752 412,49	(671 290,31)	47%	In Line
Interest earned external investments	(10 773 700,00)	(1 669 899,05)	(12 989 620,57)	121%	In Line
Interest earned outstanding debtors	(799 483,83)	(41 149,10)	(1 176 587,85)	147%	In Line
Government Grant and subsidies	(5 118 914,00)	85 140,10	(5 118 914,00)	100%	Note 12
Income Agency services	(15 000 000,00)	(1 301 000,00)	(15 161 628,09)	101%	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)	(660 474,43)	(10 283 849,21)	100%	Note 14
Public contribution and donated PPE	(3 314 630,46)	(2 312 819,42)	(2 604 327,85)	79%	In Line
	(210 481 969,10)	(6 363 649,31)	(210 387 138,47)	100%	
SURPLUS / DEFICIT	(758 511,28)	15 821 381,80	(35 115 817,91)		

100,00% of budget to be spend by 30 June 2017

Note 1: Salary related expenses up to June 2017 are 96% of budget spent which is in line with projections.

Note 2: Councillor Remuneration totals 85% up to June 2017 of budget. Increases and back pay were implemented after Council approved Grade 5 remuneration paid out during May 2017.

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 84% up to June 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 68% for June 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 (Page 34)

Note 9: General expenditure are 80% up to June 2017, expenditure increased steadily e.g. audit fees, legal fees, printing and stationery, subsistence and travel, etc.

Note 10: Refer to page 16 - 22

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 June 2017 are 100% 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. 101% 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 June 2017 and Year to Date

Description	CurrMthActual	Total_Budget	Committment	YTD_actual	AvailableBudget
SPACIAL DEVELOPMENT FRAM EWORK	83 422,63	930 520,00	-	443 642,79	486 877,21
COMMUNITY DEVELOPMENT	65 200,00	150 000,00	-	109 630,00	40 370,00
SPECIAL NEEDS - SPEAKER	15 075,00	40 000,00	-	25 075,00	14 925,00
HOUSE TO HOME	1 708,06	40 000,00	-	19 782,38	20 217,62
MSCOA	556 186,88	1 000 000,00	-	669 838,38	330 161,62
MARKETING/AWARENESS CAMP AIGNS	1 868,42	5 000,00	-	2 463,42	2 536,58
SOCIAL MEDIA AWARENESS CAMPAIGN	-	5 000,00	-	-	5 000,00
EVENTS COVERAGE	-	10 000,00	-	3 504,32	6 495,68
RE-BRANDING CAMPAIGN/MAT ERIAL	2 280,00	48 500,00	-	44 579,17	3 920,83
MEDIA ENGAGEMENT/GOODWIL L SESSION	-	15 000,00	-	-	15 000,00
INTERNAL NEWSLETTER	7 119,93	27 000,00	-	33 159,04	-6 159,04
EXTERNAL NEWSLETTER	21 398,39	90 000,00	-	85 593,55	4 406,45
RECORDS CLEAN-UP PROJECT	22 721,34	80 000,00	-	53 525,55	26 474,45
EDUCATION FORUM	-	10 500,00	-	-	10 500,00
OHS: STATUTORY REQUIREM. PROJECTS	22 702,10	117 000,00	-	106 592,04	10 407,96
EXTERNAL BURSARIES	32 152,26	105 000,00	-	81 489,41	23 510,59
SCOA IMPLEMENTATION	1 399 392,99	1 430 000,00	-	1 549 921,41	-119 921,41
EMPLOYEE WELLNESS	48,00	10 000,00	-	7 998,00	2 002,00
CORPORATE GIFTS	3 594,50	25 000,00	-	3 594,50	21 405,50
GARDEN ROUTE & KLEIN KAR OO TOURISM APP	-	2 000,00	-	805,00	1 195,00
TRAVEL FESTIVAL	-	45 000,00	-	-	45 000,00
WORLD TRAVEL MARKET AFRI CA 2016(WWT &BEELD EXPO)	36 873,46	83 300,00	-	70 240,46	13 059,54
IDP INDABA AND STAKEHOLD ER ENGAGEMENT	-	-3 600,00	-	-3 600,00	-
IGR FORUMS	-	8 600,00	-	6 100,00	2 500,00
IDP DOCUMENTS	-	250,00	-	-	250,00
FILM LOCATION GUIDE	26 500,00	54 000,00	-	53 000,00	1 000,00
PERFORM MGT APR/SDBIP	119 809,25	274 914,00	-	254 455,01	20 458,99
BRANDING/INVESTMENT PROM OTION WORKSHOPS	-	10 000,00	-	-	10 000,00
SOUTH CAPE BUSINESS PART NERSHIP	-	44 000,00	-	43 859,65	140,35
WELCOME CAMPAIGN	-	5 000,00	-	4 320,00	680,00
Tourism / District Eco. Development	-	2 000,00	-	805,00	1 195,00
TOURISM AND MARKETING MA TERIAL	45 552,94	113 000,00	-	124 955,91	-11 955,91
Individual Performance Management	43 782,00	150 000,00	-	141 680,50	8 319,50
Tourism development-Eden School ofCulinary Arts	-	100 000,00	-	87 719,30	12 280,70
LED STRATEGY -	50 000,00	51 200,00	-	50 000,00	1 200,00
TOURISM INDABA	27 060,00	45 000,00	-	30 044,91	14 955,09
TOUGHEST FIREFIGHTER ALI VE	-	74 916,68	-	67 592,51	7 324,17
GREENEST MUNICIPALITY AW ARD PROJECTS	-	10 000,00	-	8 771,93	1 228,07
MUNICIPAL HEALTH PROJEC TS	12 060,64	98 000,00	-	92 710,94	5 289,06
GREENEST MUNICIPALITY AW ARD PROJECTS	17 500,00	40 000,00	-	32 620,00	7 380,00
INTEGRATED WASTE MGT - PLAN	-	170 000,00	-	76 311,85	93 688,15
GREENEST MUNICIPALITY AW ARD PROJECTS	31 800,00	40 000,00	-	32 640,00	7 360,00
GREENEST MUNICIPALITY AW ARD PROJECTS	-	40 000,00	-	40 000,00	-
	2 663 379,79	5 756 100,68	-	4 472 992,93	1 172 478,75

Section 13: Expenditure for June 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	2 517 012,26	1 115 052,33	1 792 522,35	(149 417,76)	1 445 641,01	2 114 267,28
Councillor Remuneration	964 186,62	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	191 135,90	-	145 690,24	4 010,02	117 521,42	28 778,24
Repairs & Maintenance	-	-	120 157,81	85 686,92	130 463,21	227,90
Interest on External Borrowings	-	-	-	-	-	-
Bulk Purchases	-	-	-	-	-	-
Contracted Services	20 100,00	76 110,56	88 517,98	-	930 766,09	25 845,08
Grants & Subsidies Operating Projects	-	-	-	-	-	-
Operating Projects	165 405,69	556 186,88	1 509 683,43	353 172,15	-	12 060,64
General Expenses	231 994,71	199 576,35	1 227 830,42	51 523,64	495 474,00	197 901,10
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	4 089 835,18	1 946 926,12	4 884 402,23	344 974,97	3 119 865,73	2 379 080,24
Total Revenue	(2 257 250,47)	-	(190 054,10)			(17 372,49)
(Surplus) / Deficit	1 832 584,71	1 946 926,12	4 694 348,13	344 974,97	3 119 865,73	2 361 707,75
Non Cash Items						
Nett (Surplus) / Deficit	1 832 584,71	1 946 926,12	4 694 348,13	344 974,97	3 119 865,73	2 361 707,75

Items	Sport & Recreation	Waste Management	Road Transport	Environmental Protection	TOTAL
	1022	1026	1028	1036	
Employee Related Cost	510 261,91	117 660,82	-	115 667,71	9 578 667,91
Councillor Remuneration	-	-	-	-	964 186,62
Bad Debts	-	-	-	-	-
Depreciation	29 699,48	341,66	-	-	517 176,96
Repairs & Maintenance	238 713,36	-	-	-	575 249,20
Interest on External Borrowings	-	-	-	-	-
Bulk Purchases	-	-	-	-	-
Contracted Services	50 482,05	1 154 323,86	549 846,71	8 035,35	2 904 027,68
Grants & Subsidies Operating Projects	-	-	-	-	-
Operating Projects	-	17 500,00	-	31 800,00	2 663 379,79
General Expenses	409 247,68	24 208,42	-	13 654,20	2 834 002,80
Contribution to Provision / Reserves	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-
Total Expenditure	1 238 404,48	1 314 034,76	549 846,71	169 157,26	20 036 690,96
Total Revenue	(346 929,93)	(2 312 819,42)		(23 363,00)	(5 147 789,41)
(Surplus) / Deficit	891 474,55	(998 784,66)	549 846,71	145 794,26	14 888 901,55
Non Cash Items					
Nett (Surplus) / Deficit	891 474,55	(998 784,66)	549 846,71	145 794,26	14 888 901,55

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

Actual Income Received Year to date June 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 June 2017 and Year to date				
Description	Budget 2017/2018	Actual - June 2017	Cumulative for the year	Available
Maintenance	80 860 000,00	R 6 675 265,30	R 16 167 319,76	R 74 184 734,70
Regravel	15 450 000,00	R 1 642 688,59	R 3 787 978,59	R 13 807 311,41
Reseal	14 060 000,00	R 1 455 419,65	R 2 702 659,16	R 12 604 580,35
Construction Regravel Team - Friemersheim	9 667 000,00	R 3 193 940,36	R 6 311 666,96	R 6 473 059,64
Construction Concrete Team - Friemersheim	9 667 000,00	R 186 037,71	R 533 609,51	R 9 480 962,29
Dysseisdorp	1 275 000,00	R 228 292,80	R 852 591,19	R 1 046 707,20
Calitzdorp	9 666 000,00	R 184 388,81	R 405 021,06	R 9 481 611,19
TOTAL EXPENDITURE FOR THE 2017/2018 FINANCIAL YEAR	R 140 645 000,00	R 13 566 033,22	R 30 760 846,24	R 127 078 966,78

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, in respect of the amount owed at 31 March 2017 less the unspent portion of funds for the previous financial year (2015/2016). There were no payments received from Department of Public Works for June 2017.

Expenditure incurred for the month of June 2017 amount to **R13,566,033** and the year to date expenditure amounts to **R30,760,846**. The Roads Department's Financial Year starts from April 2017 till March 2018.