



**GARDEN ROUTE DISTRICT
MUNICIPALITY**

FINANCIAL YEAR 2018 - 2019

**MONTHLY FINANCIAL MONITORING
REPORT**

31 AUGUST 2018

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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 within a vote.

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 Garden Route 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

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 and the Municipal Budget and Reporting Regulations.

Regulation 28 of the Municipal Budget and Reporting Regulations states:

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 August 2018.
- That Council takes note of the continuation of challenges faced relating to the financial system challenges and credibility of data.

Section 2 – Executive summary

2.1 Introduction

The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective steps to be taken. On 24 August 2018, the Western Cape Minister of Local Government, Environmental Affairs and Development Planning, MEC Anton Bredell, officially approved the name change of Eden District Municipality to the Garden Route District Municipality. The announcement was made in terms of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), as per the Western Cape Government Provincial Gazette no: 7972 published on 24 August 2018. On 31 August 2018, the municipality successfully submitted the Annual Financial Statements for the financial year ended 30 June 2018 to the Auditor General, National and Provincial Treasury. The annual regulatory audit are currently taking place. Unfortunately, the municipality still experiences challenges with the financial system, currently integration from the municipality's sub-systems into the main system are the reasons for the challenges. Given the challenges faced, the municipality still could not perform a month-end for July 2018, the municipality based the Section 71 Reporting on reliable data sources, and perform manual calculations to present more credible reporting.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month ended 31 August 2018 amounted to **R 7,581,552** (excluding Roads budget), with a total annual budgeted figure of **R 245,115,000** representing a 29.9% of annual revenue.

Operating Expenditure by type

Operating expenditure for the month, ended 31 August 2018 amounted to **R 16,752,357**, with a total annual budgeted figure of **R 242,838,000** (excluding Roads budget). Being the beginning of the financial year the operational budget is 11,6% of the total annual expenditure, as most projects are in the planning phase or at supply chain process. The majority of the expenditure related to Employee and Councillor related cost of **R 9,499,000**.

Capital Expenditure

The capital budget for the financial year amounts to **R 9,303,378**. The capital expenditure for the month ended 31 August 2018 amounted to **R 0.00**. User departments were requested to improve planning relating to capital expenditure for the current budget year.

Refer to pages 13, 14 & 15 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies will be identified 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, ensure spending is within budget and aligned to the IDP's Strategic Goals. The municipality will continue to engage with the vendor in order to find solutions to all system related challenges experienced. Organisational change management remains a challenge to really adopt and accept the mSCOA environment and there are plans to provide more training and awareness to achieve the objective of the mSCOA reform. The financial department has included a project of R50 000 for a Financial changes awareness campaign for the 2018/19 budget and have applied for funding from Provincial Treasury for mSCOA and upskilling of staff.

2.5 Conclusion

Detailed analysis of the municipal performance for the month ended 31 August 2018 will be presented under the different sections of the report.

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 - M02 August

Description	2017/18	Budget Year 2018/19							
	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	12,084	15,715	-	-	-	2,619	(2,619)	-100%	15,715
Transfers and subsidies	160,545	158,885	-	4,437	67,452	26,481	40,971	155%	158,885
Other own revenue	211,471	215,515	-	3,145	5,882	35,919	(30,037)	-84%	215,515
Total Revenue (excluding capital transfers and contributions)	384,100	390,115	-	7,582	73,334	65,019	8,315	13%	390,115
Employee costs	128,751	132,798	-	8,636	18,338	22,133	(3,795)	-17%	132,798
Remuneration of Councillors	10,815	11,572	-	863	1,735	1,929	(194)	-10%	11,572
Depreciation & asset impairment	3,060	3,272	-	-	-	545	(545)	-100%	3,272
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	185	-	-	-	31	(31)	-100%	185
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	236,793	240,010	-	7,254	8,154	40,002	(31,848)	-80%	240,010
Total Expenditure	379,419	387,838	-	16,752	28,226	64,640	(36,413)	-56%	387,838
Surplus/(Deficit)	4,681	2,278	-	(9,171)	45,108	380	44,728	11783%	2,278
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,681	2,278	-	(9,171)	45,108	380	44,728	11783%	2,278
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,681	2,278	-	(9,171)	45,108	380	44,728	11783%	2,278
Capital expenditure & funds sources									
Capital expenditure	4,677	9,303	-	-	29	1,551	(1,522)	-98%	9,303
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4,677	9,303	-	-	29	1,551	(1,522)	-98%	9,303
Total sources of capital funds	4,677	9,303	-	-	29	1,551	(1,522)	-98%	9,303
Financial position									
Total current assets	178,609	180,332	-	-	194,840	-	-	-	180,332
Total non current assets	293,385	301,107	-	-	289,888	-	-	-	301,107
Total current liabilities	72,878	75,705	-	-	58,568	-	-	-	75,705
Total non current liabilities	153,943	163,153	-	-	137,987	-	-	-	163,153
Community wealth/Equity	245,172	242,582	-	-	288,173	-	-	-	242,582
Cash flows									
Net cash from (used) operating	19,110	3,097	-	(9,171)	(8,510)	34,377	42,887	125%	(12,618)
Net cash from (used) investing	(4,677)	(7,938)	-	-	(663)	(1,551)	(888)	57%	(9,303)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	169,768	164,927	-	-	171,627	202,595	30,968	15%	158,878
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	1,723	1,183	1,394	19,440	-	-	-	-	23,739
Creditors Age Analysis									
Total Creditors	560	478	75	6	21	0	2	2	1,144

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		229 916	211 013	-	-	-	-	-	-	-
Executive and council		228 590	209 608	-	-	-	-	-	-	-
Finance and administration		1 326	1 405	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 921	8 041	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 713	7 821	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		208	221	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		145 314	145 333	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		145 000	145 000	-	-	-	-	-	-	-
Environmental protection		314	333	-	-	-	-	-	-	-
<i>Trading services</i>		1 950	25 728	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 950	25 728	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	384 100	390 115	-	-	-	-	-	-	-
Expenditure - Functional										
<i>Governance and administration</i>		114 375	121 256	-	-	-	-	-	-	-
Executive and council		44 720	49 677	-	-	-	-	-	-	-
Finance and administration		67 115	69 211	-	-	-	-	-	-	-
Internal audit		2 540	2 368	-	-	-	-	-	-	-
<i>Community and public safety</i>		81 927	78 374	-	-	-	-	-	-	-
Community and social services		11 727	8 596	-	-	-	-	-	-	-
Sport and recreation		12 640	13 677	-	-	-	-	-	-	-
Public safety		27 498	29 149	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		30 062	26 953	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		176 412	161 155	-	-	-	-	-	-	-
Planning and development		5 630	9 236	-	-	-	-	-	-	-
Road transport		168 320	148 325	-	-	-	-	-	-	-
Environmental protection		2 462	3 595	-	-	-	-	-	-	-
<i>Trading services</i>		3 839	25 738	-	-	-	-	-	-	-
Energy sources		18	18	-	-	-	-	-	-	-
Water management		3 821	25 720	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2 866	1 314	-	-	-	-	-	-	-
Total Expenditure - Functional	3	379 419	387 838	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 681	2 278	-	-	-	-	-	-	-

This table reflects the operating budget (Financial Performance) in the standard classifications that is the Government Finance Statistics Functions and Sub-function. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. Table C3, Financial Performance is reported by municipal vote, Table C3. Due to financial system challenges and limitations, the municipality are not able to populate Table C2 and C3.

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) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		229 035	210 080	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		880	933	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		208	221	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 713	7 821	-	-	-	-	-	-	-
Vote 9 - Waste Management		1 950	25 728	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		314	333	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		145 000	145 000	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	384 100	390 115	-	-	-	-	-	-	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		47 274	48 199	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		20 362	19 830	-	-	-	-	-	-	-
Vote 3 - Corporate Services		39 345	42 835	-	-	-	-	-	-	-
Vote 4 - Planning and Development		16 688	19 357	-	-	-	-	-	-	-
Vote 5 - Public Safety		35 010	34 829	-	-	-	-	-	-	-
Vote 6 - Health		33 479	31 454	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 640	13 677	-	-	-	-	-	-	-
Vote 9 - Waste Management		3 821	25 720	-	-	-	-	-	-	-
Vote 10 - Roads Transport		3 320	3 325	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	18	-	-	-	-	-	-	-
Vote 12 - Water		18	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		2 461	3 595	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		165 000	145 000	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	379 419	387 838	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2	4 681	2 278	-	-	-	-	-	-	-

Reporting per municipal vote provide details on the spread of spending over the various functions of council.

Revenue is mainly budgeted under the Executive and Council function and therefore the majority of the revenue will be reflected under this function.

The consolidation of the Roads Agency function into the budget of Garden Route DM 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 Garden Route's Annual Financial Statements after year end (30 June 2019). Currently no reporting due to system challenges experienced. Once the system challenges are resolved with the vendor, the municipality will aim to incorporate the Roads Agency Function's reporting on a monthly basis instead of after year-end.

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) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment	3 507	2 718				453	(453)	-100%	2 718	
Interest earned - external investments	12 084	15 715				2 619	(2 619)	-100%	15 715	
Interest earned - outstanding debtors	846	897				149	(149)	-100%	897	
Dividends received										
Fines, penalties and forfeits										
Licences and permits	314	333				55	(55)	-100%	333	
Agency services	15 300	19 022				3 170	(3 170)	-100%	19 022	
Transfers and subsidies	160 545	158 885		4 437	67 452	26 481	40 971	155%	158 885	
Other revenue	191 504	189 390		3 145	5 882	31 565	(25 683)	-81%	189 390	
Gains on disposal of PPE		3 156				526	(526)	-100%	3 156	
Total Revenue (excluding capital transfers and contributions)		384 100	390 115	-	7 582	73 334	65 019	8 315	13%	390 115
Expenditure By Type										
Employee related costs	128 751	132 798		8 636	18 338	22 133	(3 795)	-17%	132 798	
Remuneration of councillors	10 815	11 572		863	1 735	1 929	(194)	-10%	11 572	
Debt impairment	1 522	1 601				267	(267)	-100%	1 601	
Depreciation & asset impairment	3 060	3 272				545	(545)	-100%	3 272	
Finance charges										
Bulk purchases	-	-								
Other materials		185				31	(31)	-100%	185	
Contracted services	23 330	60 636				10 106	(10 106)	-100%	60 636	
Transfers and subsidies	-	-								
Other expenditure	211 942	177 774		7 254	8 154	29 629	(21 475)	-72%	177 774	
Loss on disposal of PPE										
Total Expenditure		379 419	387 838	-	16 752	28 226	64 640	(36 413)	-56%	387 838
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 681	2 278		(9 171)	45 108	380	44 728	0	2 278	
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	4 681	2 278	-	(9 171)	45 108	380			2 278	
Taxation										
Surplus/(Deficit) after taxation	4 681	2 278	-	(9 171)	45 108	380			2 278	
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	4 681	2 278	-	(9 171)	45 108	380			2 278	
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year	4 681	2 278	-	(9 171)	45 108	380			2 278	

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:

There were no income for rental of facilities and equipment reported for the month ended 31 August 2018. Due to system challenges experienced, income per line item could not be updated, rental income was therefore included under 'Other income'.

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. No interest were received for the month ended 31 August 2018.

Interest raised – Outstanding debtors

There was no interest on outstanding debtors for the month of 31 August 2018; this is due to the challenges experienced with the new financial system on the Income module and backlog in income allocations.

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 as well as any additional allocations. There was no revenue received in respect of the Agency Services for the month of 31 August 2018.

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 R 63,015,000 for the Equitable Share was received during July 2018.

The municipality followed the application for roll-over process with regards to the unspent grant balances. The request was submitted to National and Provincial Treasury on 31 August 2018 and the balances applied for agreed with the pre-audited Annual Financial Statements for the year ended 30 June 2018.

Other revenue / Sundry income

Other revenue reflects an amount of R 3,145,000 for the month ended 31 August 2018. Other revenue consists of the following: Interest on current account, resorts income and rental of facilities and equipment.

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 ended 31 August 2018 amounted to R 9,499,000 of a budgeted amount of R 145,242,000 that represents 13,8% of the budgeted amount.

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items.

Finance charges

The municipality have no outstanding loans and it is not envisioned that Council will take up any new loans.

Contracted services

No expenditure for contracted services could be recorded from the financial system for the month end 31 August 2018.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R 7 254,000 for month ended 31 August 2018.

The other expenditure consists of the following:

- Repairs and Maintenance
- Operating Projects (own funds)
- General expenses
- Contributions to provisions (Accounted for with compilation of AFS)
- Actuarial Loss (Accounted for with compilation of AFS)
- Roads consolidation 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, functional classification and funding) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		421	30	-	-	-	5	(5)	-100%	30
Vote 2 - Budget and Treasury Office		-	42	-	-	-	7	(7)	-100%	42
Vote 3 - Corporate Services		1 633	1 368	-	-	29	228	(199)	-87%	1 368
Vote 4 - Planning and Development		64	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		1 319	5 790	-	-	-	965	(965)	-100%	5 790
Vote 6 - Health		31	43	-	-	-	7	(7)	-100%	43
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		1 100	2 000	-	-	-	333	(333)	-100%	2 000
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		109	30	-	-	-	5	(5)	-100%	30
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 677	9 303	-	-	29	1 551	(1 522)	-98%	9 303
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 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4 677	9 303	-	-	29	1 551	(1 522)	-98%	9 303

Variiances explained in Supporting Table C5

Refer to next page for detail breakdown of the capital expenditure.

SCOA config	Nr	Project description	Cost centre	Original Budget R'000	YTD Expenditure R'	Year to date Budget	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.
071201240006	1	Filing Cabinet (4 Drawers)	1302	R 3 500,00		291,67	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. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071207230001	2	Upgrading of Roads Link	1207	R 25 000,00		2 083,33	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.
071207390001	3	Risk Management System	1207	R 500 000,00		41 666,67	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.
071207240001	4	Laptop	1207	R 163 200,00		13 600,00	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.
072305220001	5	Water Tankers (CRR)	2305	R 1 550 000,00		129 166,67	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.
071201240007	6	Portable Voice recorders	1302	R 7 000,00		583,33	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.
071201240008	7	Steel Shelves	1308	R 33 000,00		2 750,00	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.
071201240009	8	Franking Machine	1308	R 17 000,00		1 416,67	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.
071203240001	9	Chairs	1203	R 15 000,00		1 250,00	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.
071203240002	10	Chair	1203	R 5 000,00		416,67	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.
071203240003	11	Visitors Chairs	1203	R 6 000,00		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.
071203240004	12	Desk	1203	R 5 000,00		416,67	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.
071203240005	13	Chair	1203	R 5 000,00		416,67	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.
071203240006	14	Visitors Chairs	1203	R 6 000,00		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.
071206240001	15	Office Chairs (Recruitment and Selection)	1305	R 10 000,00		833,33	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.
071206240002	16	Evacuation Chair (OHS)	1305	R 30 000,00		2 500,00	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.
071207230002	17	Replacing ICT Capital Equipment beyond economical repairs	1207	R 50 000,00		4 166,67	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.
071207240002	18	Loan Laptop	1207	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.
072305230002	19	Two Way Radio Repeater	2305	R 50 000,00		4 166,67	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.
072502240001	20	3x Notice Boards	1803	R 4 500,00		375,00	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.
072502240002	21	3 Drawer Desk	1805	R 4 300,00		358,33	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.

SCOA config	Nr	Project description	Cost centre	Original Budget R'000	YTD Expenditure R'	Year to date Budg	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.
072502240003	22	Desk shell lockable top drawer	1805	R 3 871,00		322,58	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071209240002	23	CANON BATTERIES	1311	R 3 000,00		250,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071209240003	24	CANON CAMERA Canon 6D	1311	R 17 000,00		1 416,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071209240004	25	LAMINATING MACHINE	1311	R 2 800,00		233,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072109240001	26	Water Cooler/Dispensers	2109	R 5 000,00	R 4 086,96	416,67	Completed	Completed	None	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072109230001	27	Conference Speaker / recording system with 12 mics	2109	R 80 000,00		6 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072109240002	28	Chairs	2109	R 12 000,00		1 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072109240003	29	Small fridge	2109	R 3 000,00	R 1 735,00	250,00	Completed	Completed	None	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072109240004	30	Kettle	2109	R 200,00		16,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072204300001	31	Upgrading of Council Buildings	2204	R 2 000 000,00		166 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072305300001	32	New Fire Station/ Training Academy (CRR Funding)	2305	R 3 000 000,00		250 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240004	33	ICT Technicians	1207	R 3 000,00		250,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207390002	34	MS Office	1207	R 124 000,00		10 333,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240005	35	Printer HP Black\White	1207	R 3 500,00		291,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240006	36	Printer HP 4 in One	1207	R 18 000,00		1 500,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240007	37	Printer HP Colour	1207	R 5 300,00		441,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071208240001	38	Chair	1208	R 5 000,00		416,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071209240001	39	CHAIRS	1311	R 7 000,00		583,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207230003	40	Insurance claims	1207	R 20 000,00		1 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240003	41	Personal Computers	1207	R 142 500,00		11 875,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072305220002	42	LDV - 1 x Skid Unit & 1 x Command Unit (CRR)	2305	R 550 000,00		45 833,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.

SCOA config	Nr	Project description	Cost centre	Original Budget R'000	YTD Expenditure R'	Year to date Budget	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.
072305290001	43	Hazmat suits - Level A	2305	R 160 000,00		13 333,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072305290002	44	Thermal Imaging Camera	2305	R 80 000,00		6 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072305230001	45	Hazmat Rescue & Fire Equipment Equipment	2305	R 300 000,00		25 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071110240001	46	Office Chair	1018	R 10 000,00		833,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071110240002	47	Two Visitors chairs - PA of the Deputy Mayor	1003	R 10 000,00		833,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071201240001	48	Filing Cabinet	1301	R 3 500,00		291,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071201240002	49	Highback Chair Bonded Leather - Personal Assistant	1301	R 5 000,00		416,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071201240003	50	Desk	1302	R 3 000,00		250,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071201240004	51	Highback Chair Bonded Leather	1302	R 10 000,00		833,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071201240005	52	Visitor Chairs Leather	1302	R 5 000,00		416,67	In Process	In Process	No expected challenges anticipated	Finance Department was informed that the goods will be delivered by 30 June 2018 but due to mentioned challenges the furniture is not yet in our possession. The furniture that was
072502240004	53	Highback swivel chair	1805	R 944,00		78,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072502240005	54	2 x Saver Arm chair	1805	R 1 183,00		98,58	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072502240006	55	1 x Conference Table & 10 x Saver arm chair	1805	R 24 176,00		2 014,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
072502240007	56	3 High back office desk chairs	1804	R 4 104,00		342,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
073305230001	57	Spare cells for mobile analyzer	3602	R 30 000,00		2 500,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071307102401	58	Sound System (IDP)	1307	R 30 000,00	R 29 000,00	2 500,00	Completed	Completed	None	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240011	59	Portable Printer	1207	R 4 000,00		333,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240012	60	Wireless Access Points	1207	R 40 000,00		3 333,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240013	61	Voice Recorder	1207	R 2 800,00		233,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
073305230002	62	Aluminium Tables	1018	R 15 000,00		1 250,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240008	63	Projector	1207	R 10 000,00		833,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240009	64	Heavy Duty Printer	1207	R 20 000,00		1 666,67	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
071207240010	65	Scanners	1207	R 40 000,00		3 333,33	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects.
Totals				9 303 378,00	34 821,96	775 281,50				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)										
Commitments against capital for the month August 2018										

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		169,768	164,927		171,627	164,927
Call investment deposits		-	-			-
Consumer debtors		-	-			-
Other debtors		2,181	8,217		20,645	8,217
Current portion of long-term receivables		3,227	3,550			3,550
Inventory		3,433	3,639		2,568	3,639
Total current assets		178,609	180,332	-	194,840	180,332
Non current assets						
Long-term receivables		59,717	61,508		-	61,508
Investments		26	26		26	26
Investment property		85,712	84,677		85,421	84,677
Investments in Associate						-
Property, plant and equipment		146,146	152,178		145,345	152,178
Agricultural						-
Biological						-
Intangible		1,784	2,717		1,363	2,717
Other non-current assets					57,733	-
Total non current assets		293,385	301,107	-	289,888	301,107
TOTAL ASSETS		471,994	481,439	-	484,728	481,439
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		44,578	46,012		58,568	46,012
Provisions		28,300	29,692		-	29,692
Total current liabilities		72,878	75,705	-	58,568	75,705
Non current liabilities						
Borrowing		-	-		591	
Provisions		153,943	163,153		137,396	163,153
Total non current liabilities		153,943	163,153	-	137,987	163,153
TOTAL LIABILITIES		226,822	238,857	-	196,555	238,857
NET ASSETS	2	245,172	242,582	-	288,173	242,582
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		216,826	218,064		256,468	218,064
Reserves		28,346	24,518		31,705	24,518
TOTAL COMMUNITY WEALTH/EQUITY	2	245,172	242,582	-	288,173	242,582

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 - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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			-					-		
Service charges			-					-		
Other revenue		208 325	211 462		3 145	5 882	31 565	(25 683)	-81%	211 462
Government - operating		153 325	158 885		4 437	67 452	67 452	-		158 885
Government - capital		-	-					-		
Interest		12 930	15 715					-		
Dividends			-					-		
Payments										
Suppliers and employees		(355 470)	(382 965)		(16 752)	(81 844)	(64 640)	17 204	-27%	(382 965)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		19 110	3 097	-	(9 171)	(8 510)	34 377	42 887	125%	(12 618)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			3 156					-		
Decrease (Increase) in non-current debtors			-					-		
Decrease (increase) other non-current receivables			(1 791)			(634)		(634)	#DIV/0!	
Decrease (increase) in non-current investments			-					-		
Payments										
Capital assets		(4 677)	(9 303)		-	(29)	(1 551)	(1 522)	98%	(9 303)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 677)	(7 938)	-	-	(663)	(1 551)	(888)	57%	(9 303)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		14 434	(4 841)	-	(9 171)	(9 173)	32 827			(21 921)
Cash/cash equivalents at beginning:		155 334	169 768			180 800	169 768			180 800
Cash/cash equivalents at month/year end:		169 768	164 927			171 627	202 595			158 878

The municipal bank balance at 31 August 2018 totals R 171 627 277.87

Detailed information regarding commitments against the cash position is tabled below.

REPORTING MONTH: 31 AUGUST 2018		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 AUGUST 2018	180,799,485.91	171,627,277.87
LESS:	122,843,808.00	129,815,426.06
Unspent Conditional Grants	4,204,000.00	8,419,797.00
Provision for staff leave	7,810,365.00	10,425,847.00
Provision for staff shift allowance	1,033,741.00	270,505.06
Post Retirement Benefits	37,463,916.00	37,463,916.00
Current Portion: Alien Vegetation	-	-
Performance Bonus	478,536.00	432,599.00
Grant received in advance	47,261,250.00	31,507,500.00
Trade Payables	3,000,000.00	3,359,262.00
Unspent Capital budget 2 months	746,000.00	1,522,000.00
Unspent Operational budget 2 months	20,846,000	36,414,000.00
Sub total	57,955,677.91	41,811,851.81
PLUS:	250,720.49	317,038.00
VAT Receivable	250,720.49	317,038.00
Receivable Exchange		
	58,206,398.40	42,128,889.81
LESS OTHER MATTERS:		
Capital Replacement Reserve	33,015,471.00	31,704,865.00
Sub Total	25,190,927.40	10,424,024.81
LESS: CONTINGENT LIABILITIES	14,537,229.61	6,088,685.61
Theunis Barnard	38,231.00	38,231.00
F du Toit (Vicbay Theft)	376,750.00	-
Hoogbaard	600,000.00	-
I Gerber	21,840.00	21,840.00
A de Wet	614,675.00	614,675.00
Barry Louis Rae Trust	4,500,000.00	4,500,000.00
Laurington Sithemile Stone	43,271.61	43,271.61
Banger Car Hire	18,800.00	18,800.00
Claim from Department of Public Works (Correctional Services Uniondale)	8,323,662.00	-
Combined summons between George Municipality, Garden Route DM and D Stoffels	-	20,836.00
Combined summons between G Brown and Garden Route DM	-	31,032.00
Labour disputes: V Blom & Roode	-	500,000.00
Labour disputes: L Janse van Rensburg & A Grobler		300,000.00
Recalculated available cash balance	10,653,697.79	4,335,339.20

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2018/19										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	130	177	47	1 315						1 669	1 315			
Interest on Arrear Debtor Accounts	1810														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	1 593	1 006	1 346	18 125						22 070	18 125			
Total By Income Source	2000	1 723	1 183	1 394	19 440						23 739	19 440			
2017/18 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200														
Commercial	2300														
Households	2400	130	177	47	1 315						1 669	1 315			
Other	2500	1 593	1 006	1 346	18 125						22 070	18 125			
Total By Customer Group	2600	1 723	1 183	1 394	19 440						23 739	19 440			

Long outstanding debtors that mainly consist of old sundry debt and fire accounts, remains a concern for the municipality and management will continue to report in terms of progress made.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2018/19									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	560	478	75	6	21	0	2	2	1 144		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type	1000	560	478	75	6	21	0	2	2	1 144	-	

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 Aug 2018	Movements for the month		Balance as at 31 Aug 2018	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<i>Eden district municipality</i>						
<i>Interest Received YTD</i>				-		
<i>Standard Bank</i>	-			-		-
<i>FNB</i>	-			-		-
<i>ABSA</i>	-			-		-
<i>Nedbank</i>	-			-		-
<i>Standard Bank - Bank Guarantee investment investment</i>	152 193,88			152 956,52	762,64	1 521,47
BANK DEPOSITS	152 193,88	-	-	152 956,52	762,64	1 521,47

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

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 - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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:		151 805	157 166	-	4 437	67 452	13 097	50 412	384,9%	157 166
Local Government Equitable Share		146 055	151 237			63 015	12 603	50 412	400,0%	151 237
Finance Management		1 250	1 000		1 000	1 000	83			1 000
EPWP Incentive		1 280	1 021		256	256	85			1 021
NT - Rural Roads Asset Management Systems		2 420	2 425		1 698	1 698	202			2 425
Fire Service Capacity Building Grant		800	1 483		1 483	1 483	124			1 483
	3					-		-		-
								-		
								-		
								-		
								-		
Provincial Government:		3 520	1 540	-	-	-	98	(75)	-76,3%	1 540
Integrated Transport Planning		900	900			-	75	(75)	-100,0%	900
WC Support Grant		620	280			-	23			280
Disaster Manangement Grant		2 000				-	-			-
WC Support Grant						-	-			-
WC Support Grant			360			-	-			360
Other transfers and grants [insert description]						-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	155 325	158 706	-	4 437	67 452	13 196	50 337	381,5%	158 706

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 - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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:		151 805	157 166	-	443	659	26 194	(25 536)	-97,5%	157 166
Local Government Equitable Share		146 055	151 237	-	-	-	25 206	(25 206)	-100,0%	151 237
Finance Management		1 250	1 000	-	363	565	167	398	239,0%	1 000
EPWP Incentive		1 280	1 021	-	80	94	170	(76)	-44,9%	1 021
NT - Rural Roads Asset Management Systems		2 420	2 425	-	-	-	404	(404)	-100,0%	2 425
Fire Service Capacity Building Grant		800	1 483	-	-	-	247	(247)	-100,0%	1 483
Provincial Government:		3 520	1 540	-	-	-	128	(128)	-100,0%	1 540
Integrated Transport Planning		900	900	-	-	-	75	(75)	-100,0%	900
Disaster Manangement Grant		2 000	-	-	-	-	-	-	-	-
WC Support Grant		620	280	-	-	-	23	(23)	-100,0%	280
WC Support Grant			360	-	-	-	30	(30)	-100,0%	360
Other transfers and grants [insert description]				-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		155 325	158 706	-	443	659	26 323	(25 664)	-97,5%	158 706

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 are used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and is therefore unconditional.

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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 908	8 947		618	1 240	1 491	(252)	-17%	8 947
Pension and UIF Contributions		261	247		30	61	41	20	48%	247
Medical Aid Contributions		142	52		8	16	9	7	81%	52
Motor Vehicle Allowance		2 312	1 020		85	169	170	(1)	0%	1 020
Cellphone Allowance		325	664		72	148	111	37	34%	664
Housing Allowances		367	642		51	101	107	(6)	-6%	642
Other benefits and allowances		500								
Sub Total - Councillors		10 815	11 572	-	863	1 734	1 929	(194)	-10%	11 572
% increase	4		7,0%							7,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 014	5 277		405	805	879	(74)	-8%	5 277
Pension and UIF Contributions		551	359		64	127	60	67	111%	359
Medical Aid Contributions		139	161		16	32	27	5	18%	161
Overtime		-								
Performance Bonus		554	777				129	(129)	-100%	777
Motor Vehicle Allowance		628	772		64	129	129	0	0%	772
Cellphone Allowance		59	83		10	20	14	6	47%	83
Housing Allowances		90	285		22	44	48	(4)	-7%	285
Other benefits and allowances		-	100		3	6	17	(11)	-66%	100
Payments in lieu of leave		70	77				13	(13)	-100%	77
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		6 104	7 890	-	585	1 162	1 315	(153)	-12%	7 890
% increase	4		29,3%							29,3%
Other Municipal Staff										
Basic Salaries and Wages		71 440	79 891		5 859	11 594	13 315	(1 721)	-13%	79 891
Pension and UIF Contributions		15 225	10 474		1 127	2 119	1 746	373	21%	10 474
Medical Aid Contributions		10 067	9 132		515	1 022	1 522	(500)	-33%	9 132
Overtime		2 590	2 985		-	200	498	(297)	-60%	2 985
Performance Bonus		-								
Motor Vehicle Allowance		4 940	6 539		462	1 161	1 090	71	7%	6 539
Cellphone Allowance		115	174		7	14	29	(15)	-51%	174
Housing Allowances		879	1 397		83	182	233	(51)	-22%	1 397
Other benefits and allowances		3 557	3 424			494	571	(77)	-13%	3 424
Payments in lieu of leave		5 265	6 064			33	1 011	(978)	-97%	6 064
Long service awards		525		5 858		17		17	#DIV/0!	
Post-retirement benefit obligations	2	8 043	5 698			340	950	(610)	-64%	5 698
Sub Total - Other Municipal Staff		122 646	125 779	5 858	8 052	17 176	20 963	(3 787)	-18%	125 779
% increase	4		2,6%	-95,2%						2,6%
Total Parent Municipality		139 566	145 242	5 858	9 499	20 073	24 207	(4 134)	-17%	145 242

Remuneration related expenditure for the month ended 31 August 2018 amounted to R 9 499 000.

Section 9 – Municipal manager’s quality certification

NAVRAE:
ENQUIRIES: L Hoek

KONTAKNR
CONTACT NO 044 803 1449

VERW:
REF: 6/18/7/2018-2019

KANTOOR:
OFFICES: George

DATUM
DATE 14 September 2018



QUALITY CERTIFICATE

I, MG STRATU, the accounting officer of GARDEN ROUTE 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 AUGUST 2018, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Disclaimer: Please note that the Section 71 Reporting is subject to changes due to the fact that the Municipality are experiencing challenges with the reporting of M02- August 2018 due to the lack of completeness and credibility of information on the financial system (Phoenix). The municipality populated the C-Schedule manually, therefore the data strings extracted from the financial system will not align.

Print Name MONDE STRATU

Accounting Officer of GARDEN ROUTE DISTRICT MUNICIPALITY (DC4).

Signature 

Date 14 - 09 - 2018