



**GARDEN ROUTE DISTRICT
MUNICIPALITY**

FINANCIAL YEAR 2018 - 2019

**MONTHLY FINANCIAL MONITORING
REPORT**

31 OCTOBER 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 October 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.

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. Furthermore, the municipality aligned the September 2018 figures to the actual year-to-date figures as reflected on the ledger after the September 2018 month end was performed on 9 October 2018.

The municipality also experienced challenges during the budget verification process to perfectly align the budget data strings and the approved budget.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month ended 31 October 2018 amounted to **R 923,000** (excluding Roads budget), with a total annual budgeted figure of **R 251,002,000** representing a 0.36% of annual revenue.

Operating Expenditure by type

Operating expenditure for the month, ended 31 October 2018 amounted to **R 15,419,000**, with a total annual budgeted figure of **R 248,725,000** (excluding Roads budget). Being the beginning of the financial year the operational expenditure is 6.1% of the total annual budget, 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 11,440,000**.

Capital Expenditure

The capital budget for the financial year amounts to **R 9,303,378**. The capital expenditure for the month ended 31 October 2018 amounted to **R 89,917.00**. User departments were requested to improve planning relating to capital expenditure for the current budget year.

Refer to pages 13, 14, 15 & 16 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 October 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 - M04 October

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	-	232	232	5 238	(5 006)	-96%	15 715
Transfers and subsidies	160 545	158 885	5 708	-	67 452	54 864	12 588	23%	164 593
Other own revenue	211 471	215 515	179	691	7 632	71 898	(64 266)	-89%	215 694
Total Revenue (excluding capital transfers and contributions)	384 100	390 115	5 887	923	75 316	132 001	(56 685)	-43%	396 002
Employee costs	128 751	133 669	(871)	10 446	38 428	44 266	(5 838)	-13%	132 798
Remuneration of Councillors	10 815	11 572	-	994	3 553	3 857	(304)	-8%	11 572
Depreciation & asset impairment	3 060	3 272	-	-	-	1 091	(1 091)	-100%	3 272
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	185	-	-	-	62	(62)	-100%	185
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	236 793	239 139	6 758	3 979	19 469	81 966	(62 496)	-76%	245 897
Total Expenditure	379 419	387 838	5 887	15 419	61 451	131 242	(69 790)	-53%	393 725
Surplus/(Deficit)	4 681	2 278	-	(14 496)	13 865	759	13 106	1726%	2 278
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 681	2 278	-	(14 496)	13 865	759	13 106	1726%	2 278
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 681	2 278	-	(14 496)	13 865	759	13 106	1726%	2 278
Capital expenditure & funds sources									
Capital expenditure	4 677	9 303	-	90	125	3 101	(2 976)	-96%	9 303
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 677	9 303	-	90	125	3 101	(2 976)	-96%	9 303
Total sources of capital funds	4 677	9 303	-	90	125	3 101	(2 976)	-96%	9 303
Financial position									
Total current assets	178 609	180 332	-	-	167 430	-	-	-	180 332
Total non current assets	293 385	301 107	-	-	283 588	-	-	-	301 107
Total current liabilities	72 878	75 705	(82)	-	58 568	-	-	-	75 623
Total non current liabilities	153 943	163 153	-	-	137 987	-	-	-	163 153
Community wealth/Equity	245 172	242 582	82	-	254 463	-	-	-	242 664
Cash flows									
Net cash from (used) operating	19 110	3 097	-	(14 496)	13 865	4 638	(9 227)	-199%	3 097
Net cash from (used) investing	(4 677)	(7 938)	-	(90)	(1 170)	(3 101)	(1 931)	62%	(7 938)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	169 768	164 927	-	-	21 879	171 305	149 426	87%	4 342
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	108	1 262	1 191	17 926	-	-	-	-	20 487
Creditors Age Analysis									
Total Creditors	599	15	53	-	83	(6)	23	2	769

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									
Revenue - Functional										
<i>Governance and administration</i>		229 916	211 013	5 887	-	-	-	-	-	-
Executive and council		228 590	209 608	5 887	-	-	-	-	-	-
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	5 887	-	-	-	-	-	-
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	4 987	-	-	-	-	-	-
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	4 987	-	-	-	-	-	-
<i>Economic and environmental services</i>		176 412	161 155	900	-	-	-	-	-	-
Planning and development		5 630	9 236	-	-	-	-	-	-	-
Road transport		168 320	148 325	900	-	-	-	-	-	-
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	5 887	-	-	-	-	-	-
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) - M04 October

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	5 887	-	-	-	-	-	-
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	5 887	-	-	-	-	-	-
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	4 987	-	-	-	-	-	-
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	900	-	-	-	-	-	-
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	5 887	-	-	-	-	-	-
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) - M04 October

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					906	(906)	-100%	2 718
Interest earned - external investments	12 084	15 715		232	232	5 238	(5 006)	-96%	15 715	
Interest earned - outstanding debtors	846	897				299	(299)	-100%	897	
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits	314	333				111	(111)	-100%	333	
Agency services	15 300	19 022				6 341	(6 341)	-100%	19 022	
Transfers and subsidies	160 545	158 885	5 708		67 452	54 864	12 588	23%	164 593	
Other revenue	191 504	189 390	179	691	7 632	63 190	(55 558)	-88%	189 569	
Gains on disposal of PPE		3 156				1 052	(1 052)	-100%	3 156	
Total Revenue (excluding capital transfers and contributions)		384 100	390 115	5 887	923	75 316	132 001	(56 685)	-43%	396 002
Expenditure By Type										
Employee related costs	128 751	133 669	(871)	10 446	38 428	44 266	(5 838)	-13%	132 798	
Remuneration of councillors	10 815	11 572		994	3 553	3 857	(304)	-8%	11 572	
Debt impairment	1 522	1 601				534	(534)	-100%	1 601	
Depreciation & asset impairment	3 060	3 272				1 091	(1 091)	-100%	3 272	
Finance charges								-		
Bulk purchases								-		
Other materials		185				62	(62)	-100%	185	
Contracted services	23 330	60 636	5 887	1 535	6 168	22 174	(16 006)	-72%	66 523	
Transfers and subsidies								-		
Other expenditure	211 942	176 903	871	2 444	13 301	59 258	(45 957)	-78%	177 774	
Loss on disposal of PPE								-		
Total Expenditure		379 419	387 838	5 887	15 419	61 451	131 242	(69 790)	-53%	393 725
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										
(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	-	(14 496)	13 865	759	13 106	0	2 278
Taxation										
Surplus/(Deficit) after taxation		4 681	2 278	-	(14 496)	13 865	759			2 278
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		4 681	2 278	-	(14 496)	13 865	759			2 278
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		4 681	2 278	-	(14 496)	13 865	759			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 October 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. The interest received on the investment amounts to R232 491 for the month ended 31 October 2018.

Interest raised – Outstanding debtors

There was no interest on outstanding debtors for the month of 31 October 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 October 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. An amount of R256,000 for EPWP Grant were received as first instalment during August, R1,483,000 were also received from Provincial Treasury for the Fire Service Capacity Building Grant, R1,698,000 as first instalment of the Rural Roads Asset Management Grant and R1,000,000 were received from National Treasury for the Finance Management Grant.

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, see Supporting Table C7 on page 23.

Other revenue / Sundry income

Other revenue reflects an amount of R 1,059,000 for the month ended 31 October 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 October 2018 amounted to R 11,440,000 of a budgeted amount of R 144,370,000 that represents 7,92% 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

The contracted services for the month 31 October 2018 amounts to R 1,535,000 against a budgeted amount of R 66,523,000 that represents 2.3 % of the budgeted amount.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R 2 444,000 for month ended 31 October 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) - M04 October

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	-	22	22	10	12	126%	30
Vote 2 - Budget and Treasury Office		-	42	-	10	10	14	(4)	-28%	42
Vote 3 - Corporate Services		1 633	1 368	-	46	75	456	(381)	-84%	1 368
Vote 4 - Planning and Development		64	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		1 319	5 790	-	8	14	1 930	(1 916)	-99%	5 790
Vote 6 - Health		31	43	-	4	4	14	(11)	-74%	43
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		1 100	2 000	-	-	-	667	(667)	-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	-	-	-	10	(10)	-100%	30
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	4 677	9 303	-	90	125	3 101	(2 976)	-96%	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	-	90	125	3 101	(2 976)	-96%	9 303

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	R 3 243,48	1 166,67	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. 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	R 25 000,00	8 333,33	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		166 666,67	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		54 400,00	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		516 666,67	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.
071201240007	6	Portable Voice recorders	1302	R 7 000,00		2 333,33	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		11 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071201240009	8	Franking Machine	1308	R 17 000,00		5 666,67	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.
071203240001	9	Chairs	1203	R 15 000,00	R 10 050,00	5 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071203240002	10	Chair	1203	R 5 000,00		1 666,67	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.
071203240003	11	Visitors Chairs	1203	R 6 000,00		2 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071203240004	12	Desk	1203	R 5 000,00		1 666,67	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.
071203240005	13	Chair	1203	R 5 000,00		1 666,67	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.
071203240006	14	Visitors Chairs	1203	R 6 000,00		2 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071206240001	15	Office Chairs (Recruitment and Selection)	1305	R 10 000,00		3 333,33	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		10 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071207230002	17	Replacing ICT Capital Equipment beyond economical repairs	1207	R 50 000,00		16 666,67	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.
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		16 666,67	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.
072502240001	20	3x Notice Boards	1803	R 4 500,00		1 500,00	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.
072502240002	21	3 Drawer Desk	1805	R 4 300,00		1 433,33	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 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.
072502240003	22	Desk shell lockable top drawer	1805	R 3 871,00		1 290,33	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.
071209240002	23	CANON BATTERIES	1311	R 3 000,00		1 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071209240003	24	CANON CAMERA Canon 6D	1311	R 17 000,00	R 12 813,91	5 666,67	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.
071209240004	25	LAMINATING MACHINE	1311	R 2 800,00		933,33	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.
072109240001	26	Water Cooler/Dispensers	2109	R 5 000,00	R 4 086,96	1 666,67	Completed	Completed	None	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
072109230001	27	Conference Speaker / recording system with 12 mics	2109	R 80 000,00		26 666,67	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.
072109240002	28	Chairs	2109	R 12 000,00	R 7 800,00	4 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
072109240003	29	Small fridge	2109	R 3 000,00	R 1 735,00	1 000,00	Completed	Completed	None	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
072109240004	30	Kettle	2109	R 200,00		66,67	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.
072204300001	31	Upgrading of Council Buildings	2204	R 2 000 000,00		666 666,67	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.
072305300001	32	New Fire Station/ Training Academy (CRR Funding)	2305	R 3 000 000,00		1 000 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071207240004	33	ICT Technicians	1207	R 3 000,00		1 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071207390002	34	MS Office	1207	R 124 000,00		41 333,33	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.
071207240005	35	Printer HP Black\White	1207	R 3 500,00		1 166,67	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.
071207240006	36	Printer HP 4 in One	1207	R 18 000,00		6 000,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
071207240007	37	Printer HP Colour	1207	R 5 300,00		1 766,67	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.
071208240001	38	Chair	1208	R 5 000,00	R 3 350,00	1 666,67	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.
071209240001	39	CHAIRS	1311	R 7 000,00		2 333,33	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.
071207230003	40	Insurance claims	1207	R 20 000,00		6 666,67	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.
071207240003	41	Personal Computers	1207	R 142 500,00		47 500,00	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.
072305220002	42	LDV - 1 x Skid Unit & 1 x Command Unit (CRR)	2305	R 550 000,00		183 333,33	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 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		53 333,33	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		26 666,67	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		100 000,00	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		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.
071110240002	47	Two Visitors chairs - PA of the Deputy Mayor	1003	R 10 000,00		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.
071201240001	48	Filing Cabinet	1301	R 3 500,00	R 2 591,30	1 166,67	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	R 3 800,00	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.
071201240003	50	Desk	1302	R 3 000,00	R 2 465,22	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.
071201240004	51	Highback Chair Bonded Leather	1302	R 10 000,00	R 1 833,91	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.
071201240005	52	Visitor Chairs Leather	1302	R 5 000,00	R 3 652,17	1 666,67	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		314,67	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	2x Saver Arm chair	1805	R 1 183,00		394,33	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.
072502240006	55	1x Conference Table & 10x Saver arm chair	1805	R 24 176,00		8 058,67	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	R 3 717,15	1 368,00	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 -		-	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	10 000,00	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		1 333,33	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		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.
071207240013	61	Voice Recorder	1207	R 2 800,00		933,33	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	R 9 600,00	5 000,00	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.
071207240008	63	Projector	1207	R 10 000,00		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.
071207240009	64	Heavy Duty Printer	1207	R 20 000,00		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.
071207240010	65	Scanners	1207	R 40 000,00		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.
071805102801	66	Security Fence Mosselbay Office	1805	R 30 000,00		10 000,00	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.
Totals				9 303 378,00	124 739,10	3 101 126,00				

Commitments against capital for the month October 2018				
071207240001	4	Laptop	1207	152 570,55
071207240011	59	Portable Printer	1207	3 319,00
071805102801	66	Security Fence Mosselbay Office	1805	26 043,48
071201240008	7	Steel Shelves	1308	22 898
071207230002	17	Replacing ICT Capital Equipment beyond economical repairs	1207	10 492
071209240002	23	CANON BATTERIES	1311	1 940,00
072204300001	31	Upgrading of Council Buildings	2204	58 073,67
071207240006	36	Printer HP 4 in One	1207	13 779,00
071209240001	39	CHAIRS	1311	6 536,77
071207240003	41	Personal Computers	1207	139 204,19
071110240001	46	Office Chair	1018	4 891,30
071110240002	47	Two Visitors chairs - PA of the Deputy Mayor	1003	5 286,96
071201240001	48	Filing Cabinet	1301	2 700,00
071201240004	51	Highback Chair Bonded Leather	1302	6 628,65
071207240009	64	Heavy Duty Printer	1207	13 101,05
071207240010	65	Scanners	1207	38 683,48
		Total Commitments		506 147,81

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		141 880	164 927
Call investment deposits		-	-			-
Consumer debtors		-	-		16 062	-
Other debtors		2 181	8 217		176	8 217
Current portion of long-term receivables		3 227	3 550		4 108	3 550
Inventory		3 433	3 639		5 204	3 639
Total current assets		178 609	180 332	-	167 430	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		78 943	84 677
Investments in Associate						-
Property, plant and equipment		146 146	152 178		145 523	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	-	283 588	301 107
TOTAL ASSETS		471 994	481 439	-	451 018	481 439
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing					857	
Consumer deposits						
Trade and other payables		44 578	46 012	(82)	49 291	45 930
Provisions		28 300	29 692		8 420	29 692
Total current liabilities		72 878	75 705	(82)	58 568	75 623
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	(82)	196 555	238 775
NET ASSETS	2	245 172	242 582	82	254 463	242 664
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		216 826	218 064	82	222 758	218 146
Reserves		28 346	24 518		31 705	24 518
TOTAL COMMUNITY WEALTH/EQUITY	2	245 172	242 582	82	254 463	242 664

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 - M04 October

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		691	7 632	63 190	(55 558)	-88%	211 462
Government - operating		153 325	158 885	5 887	-	67 452	67 452	-		164 772
Government - capital		-	-					-		
Interest		12 930	15 715		232	232	5 238	(5 006)	-96%	15 715
Dividends			-					-		
Payments										
Suppliers and employees		(355 470)	(382 965)	(5 887)	(15 419)	(61 451)	(130 951)	(69 500)	53%	(388 852)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		19 110	3 097	-	(14 496)	13 865	4 929	(8 936)	-181%	3 097
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			3 156					-		3 156
Decrease (Increase) in non-current debtors			-					-		
Decrease (increase) other non-current receivables			(1 791)			(1 045)		(1 045)	#DIV/0!	(1 791)
Decrease (increase) in non-current investments			-					-		
Payments										
Capital assets		(4 677)	(9 303)		(90)	(125)	(3 101)	(2 976)	96%	(9 303)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 677)	(7 938)	-	(90)	(1 170)	(3 101)	(1 931)	62%	(7 938)
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)	-	(14 586)	12 695	1 828			(4 841)
Cash/cash equivalents at beginning:		155 334	169 768			9 184	169 768			9 184
Cash/cash equivalents at month/year end:		169 768	164 927			21 879	171 595			4 342

The municipal bank balance at 31 October 2018 totals R 21 879 746.42

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

REPORTING MONTH: 31 OCTOBER 2018		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 October 2018	9 183 523,68	21 879 746,42
Other Cash & Cash Equivalents: Short term deposits	150 000 000,00	120 000 000,00
LESS:	94 487 211,06	84 612 315,28
Unspent Conditional Grants	8 341 582,00	10 584 457,40
Provision for staff leave	10 425 847,00	10 425 847,00
Provision for staff shift allowance	270 505,06	270 505,06
Post Retirement Benefits	37 463 916,00	37 463 916,00
Current Portion: Alien Vegetation	-	-
Performance Bonus	432 599,00	432 599,00
Grant received in advance	15 753 750,00	-
Trade Payables	3 359 262,00	3 359 262,00
Unspent Capital budget 4 months	2 290 750,00	908 955,74
Unspent Operational budget 4 months	16 149 000,00	21 166 773,08
Sub total	64 696 312,62	57 267 431,14
PLUS:	317 038,00	6 748 677,59
VAT Receivable	317 038,00	317 038,00
Receivable Exchange		6 431 639,59
	65 013 350,62	64 016 108,73
LESS OTHER MATTERS:		
Capital Replacement Reserve	31 704 865,00	31 704 865,00
Sub Total	33 308 485,62	32 311 243,73
LESS: CONTIGENT LIABILITIES	6 088 685,61	6 088 685,61
Theunis Barnard	38 231,00	38 231,00
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
Combined summons between George Municipality, Garden Route DM and D Stoffels	20 836,00	20 836,00
Combined summons between G Brown and Garden Route DM	31 032,00	31 032,00
Labour disputes: V Blom & Roode	500 000,00	500 000,00
Labour disputes: L Janse van Rensburg & A Grobler	300 000,00	300 000,00
Recalculated available cash balance	27 219 800,01	26 222 558,12

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200											-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300											-	-	
Receivables from Non-exchange Transactions - Property Rates	1400											-	-	
Receivables from Exchange Transactions - Waste Water Management	1500											-	-	
Receivables from Exchange Transactions - Waste Management	1600											-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	220							220	220	
Interest on Arrear Debtor Accounts	1810											-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											-	-	
Other	1900	108	1 262	1 191	17 706							20 268	17 706	
Total By Income Source	2000	108	1 262	1 191	17 926	-	-	-	-	-	20 487	17 926	-	-
2017/18 - totals only												-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200											-	-	
Commercial	2300											-	-	
Households	2400	-	-	-	220							220	220	
Other	2500	108	1 262	1 191	17 706							20 268	17 706	
Total By Customer Group	2600	108	1 262	1 191	17 926	-	-	-	-	-	20 487	17 926	-	-

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 - M04 October

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	599	15	53	-	83	(6)	23	2	769		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type	1000	599	15	53	-	83	(6)	23	2	769	-	

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 October 2018	Movements for the month			Balance as at 31 Oct 2018	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
Eden district municipality							
Interest Received YTD					-		
Standard Bank	50 000 000,00	-10 000 000,00			40 000 000,00	77 871,78	77 871,78
Investec Bank	30 000 000,00	-			30 000 000,00	-	-
ABSA	20 000 000,00	-10 000 000,00			10 000 000,00	75 791,78	-
Nedbank	50 000 000,00	-10 000 000,00			40 000 000,00	78 082,19	78 082,19
Standard Bank - Bank Guarantee investment	153 722,98			-	154 468,43	745,45	3 033,38
BANK DEPOSITS	150 153 722,98	-30 000 000,00		-	120 154 468,43	232 491,20	158 987,35

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 - M04 October

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:										
Operating Transfers and Grants										
National Government:										
		151 805	157 166	4 987	-	67 452	54 051	10 940	20,2%	162 153
Local Government Equitable Share		146 055	151 237			63 015	50 412	12 603	25,0%	151 237
Finance Management		1 250	1 000			1 000	333			1 000
EPWP Incentive		1 280	1 021			256	340			1 021
NT - Rural Roads Asset Management Systems		2 420	2 425			1 698	808			2 425
Fire Service Capacity Building Grant		800	1 483			1 483	494			1 483
Energy Efficiency and Demand Management	3			4 987		-	1 662	(1 662)	-100,0%	4 987
								-		
								-		
								-		
								-		
Provincial Government:		3 520	1 540	900	-	-	813	(720)	-88,5%	2 440
Integrated Transport Planning		900	900	900		-	600	(600)	-100,0%	1 800
WC Support Grant -Finance Support Grant		620	280			-	93			280
Disaster Manangement Grant		2 000				-	-			-
WC Support Grant						-	-			-
WC Support Grant: HR Capacity Building:Bursary Programme			360			-	120	(120)	-100,0%	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	5 887	-	67 452	54 864	10 220	18,6%	164 593

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 - M04 October

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	4 987	159	878	54 051	(53 173)	-98,4%	162 153
Local Government Equitable Share		146 055	151 237		-	-	50 412	(50 412)	-100,0%	151 237
Finance Management		1 250	1 000		53	543	333	209	62,8%	1 000
EPWP Incentive		1 280	1 021		77	247	340	(94)	-27,5%	1 021
NT - Rural Roads Asset Management Systems		2 420	2 425		-	-	808	(808)	-100,0%	2 425
Fire Service Capacity Building Grant		800	1 483		29	88	494	(406)	-82,1%	1 483
Energy Efficiency and Demand Management				4 987			1 662	(1 662)	-100,0%	4 987
Provincial Government:		3 520	1 540	900	1	1	813	(813)	-99,9%	2 440
Integrated Transport Planning		900	900	900	-	-	600	(600)	-100,0%	1 800
Disaster Manangement Grant		2 000	-				-	-	-	-
WC Support Grant		620	280				93	(93)	-100,0%	280
WC Support Grant: HR Capacity Building:Bursary Programme			360		1	1	120	(119)	-99,4%	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	5 887	160	878	54 864	(53 986)	-98,4%	164 593

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 - M04 October

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		728	2 549	2 982	(434)	-15%	8 947
Pension and UIF Contributions		261	247		30	122	82	39	48%	247
Medical Aid Contributions		142	52		8	32	17	14	81%	52
Motor Vehicle Allowance		2 312	1 020		108	362	340	22	6%	1 020
Cellphone Allowance		325	664		69	287	221	66	30%	664
Housing Allowances		367	642		51	202	214	(12)	-6%	642
Other benefits and allowances		500								
Sub Total - Councillors		10 815	11 572	-	994	3 553	3 857	(304)	-8%	11 572
% increase	4		7,0%							7,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 014	5 277		434	1 729	1 759	(30)	-2%	5 277
Pension and UIF Contributions		551	359		67	264	120	144	120%	359
Medical Aid Contributions		139	161		16	64	54	10	19%	161
Overtime		-								
Performance Bonus		554	777				259	(259)	-100%	777
Motor Vehicle Allowance		628	772		64	257	257	0	0%	772
Cellphone Allowance		59	83		10	41	28	13	47%	83
Housing Allowances		90	285		22	88	95	(7)	-7%	285
Other benefits and allowances		-	100	(1)	3	12	33	(21)	-63%	99
Payments in lieu of leave		70	77	(77)			(0)	0	-100%	(0)
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		6 104	7 890	(78)	617	2 454	2 604	(150)	-6%	7 812
% increase	4		29,3%	-101,3%						28,0%
Other Municipal Staff										
Basic Salaries and Wages		71 440	79 891	(1 685)	6 242	23 808	26 069	(2 261)	-9%	78 206
Pension and UIF Contributions		15 225	10 474	(3 279)	1 058	4 240	2 398	1 842	77%	7 195
Medical Aid Contributions		10 067	9 132	(228)	518	2 054	2 968	(914)	-31%	8 904
Overtime		2 590	2 985	(35)	170	610	983	(373)	-38%	2 950
Performance Bonus		-								
Motor Vehicle Allowance		4 940	6 539	(902)	528	2 204	1 879	325	17%	5 637
Cellphone Allowance		115	174	(99)	6	28	25	3	13%	75
Housing Allowances		879	1 397	(268)	80	334	376	(43)	-11%	1 129
Other benefits and allowances		3 557	3 424	6 789	414	1 493	3 404	(1 911)	-56%	10 213
Payments in lieu of leave		5 265	6 064	(6 064)		33	0	32	47993%	0
Long service awards		525				17		17	#DIV/0!	
Post-retirement benefit obligations	2	8 043	5 698	4 978	813	1 153	3 559	(2 406)	-68%	10 676
Sub Total - Other Municipal Staff		122 646	125 779	(793)	9 829	35 974	41 662	(5 688)	-14%	124 986
% increase	4		2,6%	-100,6%						1,9%
Total Parent Municipality		139 566	145 242	(871)	11 440	41 982	48 124	(6 142)	-13%	144 371

Remuneration related expenditure for the month ended 31 October 2018 amounted to R11 440 000.

Section 9 – Municipal manager’s quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	Louise Hoek
Reference:	6/1/1 – 17/18
Date:	12 November 2018

Provincial Treasury
Local Government Budget Analysis
Private Bag X9165
CAPE TOWN
8000

National Treasury
Local Government Budget Analysis
Private Bag X115
PRETORIA

Sir / Madam

QUALITY CERTIFICATE

I, MG STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- 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 OCTOBER 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 M04 October 2018 due to the lack of completeness and credibility of information on the financial system (Phoenix). The municipality populated the C-Schedule manually, and aligned the October 2018 figures to the actual year-to-date figures as reflected on the ledger in order to align with the data strings.

Print Name : MONDE GIVEN STRATU

Accounting Officer of **GARDEN ROUTE DISTICT MUNICIPALITY (DC4)**.

Signature -----

Date: 12 November 2018