



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2017 - 2018

MONTHLY FINANCIAL REPORT

31 JULY 2017

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Glossary

Annual Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its annual budget during the year.

Allocations (Transfers – see DORA) – Money received from Provincial or National Government.

Budget Related Policy(ies) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet and must be included in the asset register.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

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

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

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

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

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

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

Virement – A transfer of funds.

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

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

Legislative Framework

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

SECTION 1 – RESOLUTIONS

SECTION 71 Monthly Budget Statements

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

RECOMMENDATION:

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

Section 2 – Executive Summary

2.1 Introduction

These figures are presented in terms of section 71 of the MFMA. The information is presented for the month and year to date ending 31 July 2017.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of July amounts to **R 65,933,864**, with a budgeted figure of **R200,228,671** (excluding Roads budget) representing a 32% of annual revenue. Operating revenue for the first period of the financial year is mainly due to the 1st instalment of the Equitable Share allocation that was received on the 7th of July 2017 of **R60,857,000**. (Refer to income statement attached at the back for reasons for variances.)

Operating Expenditure by type

Operating expenditure for the month of July amounts of **R11,960,696**, which is reported against a budget of **R197,764,282** (excluding Roads budget). Being the beginning of the new financial year the operational budget is less than 10% and most projects in its planning phase or at supply chain process. Spending will commence within the 1st to 2nd quarter of the financial year as per estimation. (Refer to income statement attached at the back for reasons for variances.)

Capital Expenditure

The capital budget for the financial year amounts to **R 2,458,500**. For the month of July no capital expenditure occurred.

See attached capital progress report on page 15 & 16.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

HOD's must monitor monthly income and expenditure reports and ensure spending is within budget and spend by 30 June 2018.

2.5 Conclusion

Detailed analysis of the municipal performance for the year to date ending 31 July 2017 will be presented under the different sections of the report.

The municipality implemented various cost saving measures and other activities to ensure that the municipal budget is implemented according to the mandate of Council.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Eden - Table C1 Monthly Budget Statement Summary - M01 July

Description	2016/17	Budget Year 2017/18							
	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	10 774	11 124	–	–	–	927	(927)	-100%	11 124
Transfers and subsidies	146 708	152 945	–	62 107	62 107	12 745	49 362	387%	152 945
Other own revenue	176 254	181 160	–	3 827	3 827	15 097	(11 270)	-75%	181 160
Total Revenue (excluding capital transfers and contributions)	333 736	345 229	–	65 934	65 934	28 769	37 165	129%	345 229
Employee costs	106 093	118 903	–	9 642	9 642	9 909	(267)	-3%	118 903
Remuneration of Councillors	7 844	10 815	–	842	842	901	(59)	-7%	10 815
Depreciation & asset impairment	3 670	3 070	–	–	–	256	(256)	-100%	3 070
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	229 414	209 976	–	1 476	1 476	17 498	(16 022)	-92%	209 976
Total Expenditure	347 021	342 764	–	11 961	11 961	28 564	(16 603)	-58%	342 764
Surplus/(Deficit)	(13 285)	2 465	–	53 973	53 973	205	53 768	26175%	2 465
Transfers and subsidies - capital (monetary alloc	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(13 285)	2 465	–	53 973	53 973	205	53 768	26175%	2 465
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(13 285)	2 465	–	53 973	53 973	205	53 768	26175%	2 465
Capital expenditure & funds sources									
Capital expenditure	6 713	2 459	–	–	–	205	(205)	-100%	2 459
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	6 713	2 459	–	–	–	205	(205)	-100%	2 459
Total sources of capital funds	6 713	2 459	–	–	–	205	(205)	-100%	2 459
Financial position									
Total current assets	–	171 993	–	–	–				171 993
Total non current assets	–	288 424	–	–	–				288 424
Total current liabilities	–	67 306	–	–	–				67 306
Total non current liabilities	–	141 267	–	–	–				141 267
Community wealth/Equity	–	297 090	–	–	–				297 090
Cash flows									
Net cash from (used) operating	–	6 657	–	–	–	555	555	100%	6 657
Net cash from (used) investing	–	(2 459)	–	–	–	(205)	(205)	100%	(2 459)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	–	159 532	–	–	–	155 684	155 684	100%	4 198
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2016/17	Budget Year 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>		179 928	192 572	–	–	–	16 048	(16 048)	-100%	192 572
Executive and council		178 792	192 041	–	–	–	16 003	(16 003)	-100%	192 041
Finance and administration		1 136	532	–	–	–	44	(44)	-100%	532
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		6 485	6 921	–	–	–	577	(577)	-100%	6 921
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		6 288	6 713	–	–	–	559	(559)	-100%	6 713
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		197	208	–	–	–	17	(17)	-100%	208
<i>Economic and environmental services</i>		144 155	145 314	–	–	–	12 109	(12 109)	-100%	145 314
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		144 000	145 000	–	–	–	12 083	(12 083)	-100%	145 000
Environmental protection		155	314	–	–	–	26	(26)	-100%	314
<i>Trading services</i>		3 168	422	–	–	–	35	(35)	-100%	422
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		3 168	422	–	–	–	35	(35)	-100%	422
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	333 736	345 229	–	–	–	28 769	(28 769)	-100%	345 229
Expenditure - Functional										
<i>Governance and administration</i>		114 077	112 150	–	–	–	9 346	(9 346)	-100%	112 150
Executive and council		60 166	43 977	–	–	–	3 665	(3 665)	-100%	43 977
Finance and administration		53 911	65 711	–	–	–	5 476	(5 476)	-100%	65 711
Internal audit		–	2 463	–	–	–	205	(205)	-100%	2 463
<i>Community and public safety</i>		67 752	69 838	–	–	–	5 820	(5 820)	-100%	69 838
Community and social services		4 935	6 358	–	–	–	530	(530)	-100%	6 358
Sport and recreation		11 069	12 640	–	–	–	1 053	(1 053)	-100%	12 640
Public safety		24 820	26 478	–	–	–	2 207	(2 207)	-100%	26 478
Housing		–	–	–	–	–	–	–	–	–
Health		26 928	24 362	–	–	–	2 030	(2 030)	-100%	24 362
<i>Economic and environmental services</i>		158 775	155 630	–	–	–	12 969	(12 969)	-100%	155 630
Planning and development		10 516	5 030	–	–	–	419	(419)	-100%	5 030
Road transport		146 364	148 320	–	–	–	12 360	(12 360)	-100%	148 320
Environmental protection		1 895	2 280	–	–	–	190	(190)	-100%	2 280
<i>Trading services</i>		6 417	2 281	–	–	–	190	(190)	-100%	2 281
Energy sources		–	–	–	–	–	–	–	–	–
Water management		589	18	–	–	–	1	(1)	-100%	18
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		5 828	2 263	–	–	–	189	(189)	-100%	2 263
<i>Other</i>		–	2 866	–	–	–	239	(239)	-100%	2 866
Total Expenditure - Functional	3	347 021	342 764	–	–	–	28 564	(28 564)	-100%	342 764
Surplus/ (Deficit) for the year		(13 285)	2 465	–	–	–	205	(205)	-100%	2 465

This table reflects the operating budget (Financial Performance) in the standard classifications which is the Government Finance Statistics Functions and Sub-function.

These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures being used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Operating Revenue:

Operating revenue totals **R 65,933,864** for the period ending 31 July 2017. Other income for the month received includes **Interest on External Investments of R 610,342** and **Income for agency services of R 1,204,075**. Refer to separate schedule at the back of the report for variances for Eden.

Operating Expenditure

Operating expenditure of **R 8,925,164** are reported for the month ending 31 July 2017. The majority of these expenditure totals Employee and Councillor related cost of **R 8,229,152**.

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) - M01 July

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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		178 792	192 041	-	-	-	16 003	(16 003)	-100,0%	192 041
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 136	532	-	-	-	44	(44)	-100,0%	532
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		197	208	-	-	-	17	(17)	-100,0%	208
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 288	6 713	-	-	-	559	(559)	-100,0%	6 713
Vote 9 - Waste Management		3 168	422	-	-	-	35	(35)	-100,0%	422
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		155	314	-	-	-	26	(26)	-100,0%	314
Vote 14 - Roads Agency Function		144 000	145 000	-	-	-	12 083	(12 083)	-100,0%	145 000
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	333 736	345 229	-	-	-	28 769	(28 769)	-100,0%	345 229
Expenditure by Vote	1									
Vote 1 - Executive and Council		60 166	44 601	-	-	-	3 717	(3 717)	-100,0%	44 601
Vote 2 - Budget and Treasury Office		21 000	22 635	-	-	-	1 886	(1 886)	-100,0%	22 635
Vote 3 - Corporate Services		32 912	35 752	-	-	-	2 979	(2 979)	-100,0%	35 752
Vote 4 - Planning and Development		10 515	14 687	-	-	-	1 224	(1 224)	-100,0%	14 687
Vote 5 - Public Safety		29 753	31 990	-	-	-	2 666	(2 666)	-100,0%	31 990
Vote 6 - Health		26 928	27 579	-	-	-	2 298	(2 298)	-100,0%	27 579
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		11 069	12 640	-	-	-	1 053	(1 053)	-100,0%	12 640
Vote 9 - Waste Management		5 828	2 263	-	-	-	189	(189)	-100,0%	2 263
Vote 10 - Roads Transport		2 364	3 320	-	-	-	277	(277)	-100,0%	3 320
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		589	18	-	-	-	1	(1)	-100,0%	18
Vote 13 - Environment Protection		1 895	2 279	-	-	-	190	(190)	-100,0%	2 279
Vote 14 - Roads Agency Function		144 000	145 000	-	-	-	12 083	(12 083)	-100,0%	145 000
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	347 019	342 764	-	-	-	28 564	(28 564)	-100,0%	342 764
Surplus/ (Deficit) for the year	2	(13 283)	2 465	-	-	-	205	(205)	-100,0%	2 465

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

Income is mainly budgeted under the Executive and Council function and therefor the majority of the income will be reflected under this section.

The consolidation of the Roads Agency function into the budget of EdenDM reflects under the Roads Transport municipal function above.

No reporting on the operations in terms of the Roads Agency function is included in the report, the Roads income and expenditure is consolidated into Eden's Financial Statements after year end (30 June 2018).

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) - M01 July

Description	Ref	2016/17	Budget Year 2017/18							
		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		1 424	3 507				292	(292)	-100%	3 507
Interest earned - external investments		10 774	11 124				927	(927)	-100%	11 124
Interest earned - outstanding debtors		799	846				70	(70)	-100%	846
Dividends received		-						-		
Fines, penalties and forfeits		-						-		
Licences and permits		155	314				26	(26)	-100%	314
Agency services		15 000	15 300				1 275	(1 275)	-100%	15 300
Transfers and subsidies		146 708	152 945		62 107	62 107	12 745	49 362	387%	152 945
Other revenue		158 876	161 194		3 827	3 827	13 433	(9 606)	-72%	161 194
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		333 736	345 229	-	65 934	65 934	28 769	37 165	129%	345 229
Expenditure By Type										
Employee related costs		106 093	118 903		9 642	9 642	9 909	(267)	-3%	118 903
Remuneration of councillors		7 844	10 815		842	842	901	(59)	-7%	10 815
Debt impairment		1 060	1 122				93	(93)	-100%	1 122
Depreciation & asset impairment		3 670	3 070				256	(256)	-100%	3 070
Finance charges		-						-		
Bulk purchases		-						-		
Other materials								-		
Contracted services		17 698	15 896				1 325	(1 325)	-100%	15 896
Transfers and subsidies		-								
Other expenditure		210 656	192 958		1 476	1 476	16 080	(14 603)	-91%	192 958
Loss on disposal of PPE								-		
Total Expenditure		347 021	342 764	-	11 961	11 961	28 564	(16 603)	-58%	342 764
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocation), (National / Provincial and District)		(13 285)	2 465	-	53 973	53 973	205	53 768	0	2 465
(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		(13 285)	2 465	-	53 973	53 973	205			2 465
Taxation								-		
Surplus/(Deficit) after taxation		(13 285)	2 465	-	53 973	53 973	205			2 465
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 285)	2 465	-	53 973	53 973	205			2 465
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 285)	2 465	-	53 973	53 973	205			2 465

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:

Slow income levels are reported due to this being the first month of the financial year. An amount of R 91,584.96, are reported for the month of July 2017 in comparison to a budgeted amount of R 6 506 944.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short term period. Interest received for the month under review were R 610.342 in comparison to a budgeted amount of R 11 123 700.

Interest raised – Outstanding debtors

The interest on outstanding debtors raised amounts to R 104,227.42 for the month of July 2017.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 3% on the cost of additional reseal projects. Revenue in respect of the Agency Services for the month of July amounts to R 1,204,075.

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 R60,857,000 for the Equitable Share was received during July 2017. The Municipality received no other grant funding for the month of July 2017.

The municipality will need to follow the Application for roll-over process with the unspent grant balances. This process and information needs to be submitted to the relevant departments as per the due dates in the Municipal Finance Management Circulars as issued by National and Provincial treasuries.

Other revenue / Sundry income

Other revenue reflects an amount of R 622,902.75 for the month of July 2017. Other revenue consists of the following:

Entreprise Licence agreement (B-Mun) R161,250

Sundry Income R 461,653

(consists of amongst others chalets income R310,391 / camping fees total to R 24,034, caravans R 28,920, day visitors R 4,974, tariffs & penalties health R 15,695, atmospheric emission licence application fees R 35,088, health claims R43,945, and hotline crime R1,500)

Expenditure by Type

Expenditure by type reflects the operational budget per main type/category of expenditure.

Employee Related cost / Remuneration of councillors

Remuneration related expenditure for the month of July 2017 amounts to

R8,229,152.44 of a budgeted amount of R 129 718 197 which represents 7.2% 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 did not budget because Council will not take up any new loans.

Contracted services

Contracted Services of R484,689.93 is reflected in the financial results for the month ending 31 July 2017.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned.

Most of the other expenditure is only accounted for at the end of the financial year. The other expenditure consists of amongst others the following:

- Operating Projects (own funds)
- General expenses
- Contributions to provisions
- Actuarial Loss

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) - M01 July

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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		3 653	350	-	-	-	29	(29)	-100%	350
Vote 2 - Budget and Treasury Office		39	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 041	350	-	-	-	29	(29)	-100%	350
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		817	519	-	-	-	43	(43)	-100%	519
Vote 6 - Health		105	31	-	-	-	3	(3)	-100%	31
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		565	1 100	-	-	-	92	(92)	-100%	1 100
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		493	109	-	-	-	9	(9)	-100%	109
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	6 713	2 459	-	-	-	205	(205)	-100%	2 459
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		6 713	2 459	-	-	-	205	(205)	-100%	2 459

Variances explained in Supporting Table C5

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

Number	Project description	Original Budget R'000	Adjusted budget R'	YTD Expenditure R'	Year to date Budget	Variance R'	% Variance	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.
1	Upgrading of Building / Resorts	R 850 000,00		R -	70 833,33	70 833,33	0%	Not Started yet	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.
2	Council Chambers	R 350 000,00		R -	29 166,67	29 166,67	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
3	Swartvlei Septic Tank Project	R 250 000,00		R -	20 833,33	20 833,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
4	DTP Computer Equipment	R 250 000,00		R -	20 833,33	20 833,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
5	Pool Vehicle	R 165 000,00		R -	13 750,00	13 750,00	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
6	MIA (Major Incident Alert) SMS System	R 160 000,00		R -	13 333,33	13 333,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
7	Fire Fighting - Various Equipment Items	R 150 000,00			12 500,00	12 500,00	0%				
8	Laboratory Instruments	R 58 500,00		R -	4 875,00	4 875,00	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
9	Smoke Detectors	R 50 000,00		R -	4 166,67	4 166,67	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10	Steel Shelves	R 50 000,00		R -	4 166,67	4 166,67	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
11	Aeroquille Mobile	R 50 000,00		R -	4 166,67	4 166,67	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
12	A3 Printer Scanner	R 40 000,00			3 333,33	3 333,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
13	Vital Weather Station	R 28 000,00			2 333,33	2 333,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
14	Easy Rail White Board System	R 4 000,00			333,33	333,33	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
15	Fridge / Freezer	R 3 000,00			250,00	250,00	0%	Not Started yet	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
Totals		2 458 500,00	-	0,00	204 875,00	204 875,00	0%				
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 July 2017											
		R -									
		R -									
		R -									
		R -									

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			159 532			159 532
Call investment deposits			–			
Consumer debtors			3 620			3 620
Other debtors			2 181			2 181
Current portion of long-term receivables			3 227			3 227
Inventory			3 433			3 433
Total current assets		–	171 993	–	–	171 993
Non current assets						
Long-term receivables			59 717			59 717
Investments			26			26
Investment property			85 712			85 712
Investments in Associate						
Property, plant and equipment			141 185			141 185
Agricultural						
Biological assets						
Intangible assets			1 784			1 784
Other non-current assets						
Total non current assets		–	288 424	–	–	288 424
TOTAL ASSETS		–	460 417	–	–	460 417
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			–			
Consumer deposits						
Trade and other payables			39 006			39 006
Provisions			28 300			28 300
Total current liabilities		–	67 306	–	–	67 306
Non current liabilities						
Borrowing						
Provisions			141 267			141 267
Total non current liabilities		–	141 267	–	–	141 267
TOTAL LIABILITIES		–	208 573	–	–	208 573
NET ASSETS	2	–	251 844	–	–	251 844
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			268 744			268 744
Reserves			28 346			28 346
TOTAL COMMUNITY WEALTH/EQUITY	2	–	297 090	–	–	297 090

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 - M01 July

Description	Ref	2016/17	Budget Year 2017/18							
		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			180 314				15 026	(15 026)	-100%	180 314
Government - operating			152 945				12 745	(12 745)	-100%	152 945
Government - capital								-		
Interest			11 970				997	(997)	-100%	11 970
Dividends								-		
Payments										
Suppliers and employees			(338 572)				(28 214)	(28 214)	100%	(338 572)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	6 657	-	-	-	555	555	100%	6 657
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets			(2 459)				(205)	(205)	100%	(2 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(2 459)	-	-	-	(205)	(205)	100%	(2 459)
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		-	4 198	-	-	-	350			4 198
Cash/cash equivalents at beginning:			155 334				155 334			-
Cash/cash equivalents at month/year end:		-	159 532	-		-	155 684			4 198

The municipal bank balance at 31 July 2017 totals R191 560 253.95.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 31 JULY 2017		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 July 2017	137 732 900,99	191 560 253,95
Other Cash & Cash Equivalents	-	-
LESS:	82 095 710,79	103 063 434,46
Unspent Conditional Grants	1 764 317,12	1 764 317,12
Provision for staff leave	6 362 478,67	6 362 478,67
Provision for staff shift allowance	1 082 500,00	1 082 500,00
Post Retirement Benefits	33 928 872,00	33 928 872,00
Current Portion: Alien Vegetation	4 975 177,72	4 975 177,72
Performance Bonus	515 015,00	515 015,00
Grant received in advance	-	45 642 750,00
Trade Payables	3 862 422,00	3 862 422,00
Unspent Capital budget 1 month	441 240,14	204 875,00
Unspent Operational budget 1 month	29 163 688,14	4 725 026,95
Sub total	55 637 190,20	88 496 819,49
PLUS:	2 735 886,11	2 735 886,11
VAT Receivable	-	-
Receivable Exchange	2 735 886,11	2 735 886,11
	58 373 076,31	91 232 705,60
LESS OTHER MATTERS:		
Capital Replacement Reserve	28 345 608,13	31 415 578,26
Sub Total	30 027 468,18	59 817 127,34
LESS: CONTIGENT LIABILITIES	10 599 684,00	18 887 764,05
Theunis Barnard	38 231,00	38 231,00
F du Toit (Vicbay Theft)	376 750,00	376 750,00
Hoogbaard	600 000,00	600 000,00
I Gerber	21 840,00	21 840,00
Lefatshe (VAT portion of settlement)	-	1 800 000,00
Claim from Department of Public Works (Correctional Services Uniondale)	8 323 662,00	8 323 662,00
Keyser, Doorndrift Farm	839 201,00	839 201,00
K Langeveld	400 000,00	-
A de Wet	-	614 675,00
Barry Louis Rae Trust	-	4 500 000,00
Laurington Sithemile Stone	-	43 271,61
Banger Car Hire	-	18 800,00
J du Preez	-	1 711 333,44
Surplus / (Deficit)	19 427 784,18	40 929 363,29

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2017/18										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									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900									-	-		
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

The collection of debtors is a continuing process and currently being conducted by the Debtor section within finance. The majority of the debtors outstanding over one year are the Councillors debt with regard to travel claims.

Continues reporting in terms of progress will be included in the monthly FMR reports.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2017/18								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									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

The short coming in the creditors system needs attention to ensure that more accurate reporting can be done in respect of outstanding overdue accounts.

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

		Movements for the month				
	Balance as at 01 July 2017	Investments matured	Investments made	Balance as at 31 July 2017	Interest earned Month	Interest earned Year to date
Eden district municipality						
<i>Interest Received YTD</i>				-		-
<i>Standard Bank</i>		-	-	-	-	-
<i>FNB</i>	-	-	-	-	-	-
<i>ABSA</i>		-	-	-	-	-
<i>Nedbank</i>		-	-	-	-	-
<i>Investec Bank</i>						-
<i>Standard Bank - Bank Guarantee investment</i>	142 494,70			142 494,70	-	-
BANK DEPOSITS	142 494,70	-	-	142 494,70	-	-

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 - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		182,936	144,344	-	59,205	59,205	12,029	47,364	393.8%	144,344
Local Government Equitable Share		138,902	142,094		59,205	59,205	11,841	47,364	400.0%	142,094
Finance Management		1,250	1,250				104			1,250
Municipal Systems Improvement		930	-				-			-
EPWP Incentive		1,005	1,000				83			1,000
Municipal Disaster Recovery Grant		20,849	-				-			-
LG: Bulk Water and Waste Water infrastruc	3	20,000	-				-	-		-
								-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		3,183	2,364	-	-	-	197	(197)	-100.0%	2,364
Integrated Transport Planning		900	-				-	-		-
								-		-
Rural Roads Asset Management Grant	4	2,283	2,364				197	(197)	-100.0%	2,364
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	186,119	146,708	-	59,205	59,205	12,226	47,167	385.8%	146,708

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act.

All other unspent balances were addressed during the roll-over application process of National Treasury and Provincial Treasury.

7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		182,936	144,344	–	175	175	12,029	(11,853)	-98.5%	144,344
Local Government Equitable Share		138,902	142,094				11,841	(11,841)	-100.0%	142,094
Finance Management		1,250	1,250		57	57	104	(47)	-45.3%	1,250
Municipal Systems Improvement		930	–				–	–		–
EPWP Incentive		1,005	1,000		118	118	83	35	42.1%	1,000
Municipal Disaster Recovery Grant		20,849	–				–	–		–
LG: Bulk Water and Waste Water infrastr.		20,000	–				–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		3,183	2,364	–	–	–	197	(197)	-100.0%	2,364
Integrated Transport Planning		900	–				–	–		–
Rural Roads Asset Management Grant		2,283	2,364				197	(197)	-100.0%	2,364
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		186,119	146,708	–	175	175	12,226	(12,050)	-98.6%	146,708

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

The Equitable Share is used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and 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 - M01 July

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		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		4 628	6 908		842	842	576	267	46%	6 908
Pension and UIF Contributions		694	261				22	(22)	-100%	261
Medical Aid Contributions		120	142				12	(12)	-100%	142
Motor Vehicle Allowance		1 814	2 312				193	(193)	-100%	2 312
Cellphone Allowance		337	325				27	(27)	-100%	325
Housing Allowances		–	367				31	(31)	-100%	367
Other benefits and allowances		250	500				42	(42)	-100%	500
Sub Total - Councillors		7 843	10 815	–	842	842	901	(59)	-7%	10 815
% increase	4		37,9%							37,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 716	4 014		338	338	335	3	1%	4 014
Pension and UIF Contributions		687	551				46	(46)	-100%	551
Medical Aid Contributions		63	139		11	11	12	(1)	-6%	139
Overtime							–	–		–
Performance Bonus		554	554				46	(46)	-100%	554
Motor Vehicle Allowance		507	628		52	52	52	–		628
Cellphone Allowance		33	59		7	7	5	2	41%	59
Housing Allowances		84	90		7	7	8	(1)	-7%	90
Other benefits and allowances		200			44	44	–	44	#DIV/0!	–
Payments in lieu of leave		62	70				6	(6)	-100%	70
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		5 906	6 104	–	459	459	509	(50)	-10%	6 104
% increase	4		3,4%							3,4%
Other Municipal Staff										
Basic Salaries and Wages		62 509	69 850		9 183	9 183	5 821	3 362	58%	69 850
Pension and UIF Contributions		13 199	15 210				1 268	(1 268)	-100%	15 210
Medical Aid Contributions		9 348	10 067				839	(839)	-100%	10 067
Overtime		2 527	2 390				199	(199)	-100%	2 390
Performance Bonus							–	–		–
Motor Vehicle Allowance		4 743	4 940				412	(412)	-100%	4 940
Cellphone Allowance		225	115				10	(10)	-100%	115
Housing Allowances		733	879				73	(73)	-100%	879
Other benefits and allowances		2 321	3 557				296	(296)	-100%	3 557
Payments in lieu of leave		4 268	5 265				439	(439)	-100%	5 265
Long service awards		315	525				44	(44)	-100%	525
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		100 188	112 799	–	9 183	9 183	9 400	(217)	-2%	112 799
% increase	4		12,6%							12,6%
Total Parent Municipality		113 937	129 718	–	10 484	10 484	10 810	(326)	-3%	129 718

The year to date expenditure in respect of remuneration amounts to **R10 484 266** which represents **8.1%** of the budgeted amount.

Section 9 – Municipal manager's quality certification

NAVRAE: L Hoek
ENQUIRIES:
KONTAKNR: 044 803 1449
CONTACT NO
VERW: 6/18/7/2017-2018
REF:
KANTOOR: George
OFFICES:
DATUM: 15 August 2017
DATE



QUALITY CERTIFICATE

I, MG STRATU, the accounting officer of **EDEN DISTRICT MUNICIPALITY (DC4)**, hereby certify that the—

(mark as appropriate)

- ☐ **The monthly budget statement**
- ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the month ended **31 JULY 2017**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Please note that the Section 71 Reporting is subject to changes and updated report will be submitted in due time.

Print Name Monde STRATU

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

Signature [Signature]

Date 15/8/17

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