



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2015 - 2016

MONTHLY FINANCIAL REPORT

31 AUGUST 2015

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

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.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash 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.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would 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 April 2009

MFMA – The Municipal Finance Management 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 – Spending on 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 budget 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 budget.

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. 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 – 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 period 31 August 2015.

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 August 2015.

2.2 Consolidated performance

2.2.1 Against annual budget (original)

Revenue by source

The total revenue received for the month of August amounts to **R 7 392 423**.

Operating Expenditure by type

Operating expenditure of **R 9 328 224** is reported against a budget of **R 217,879,084** (excluding Roads budget). Spending will pick up as the year progresses.

Capital Expenditure

The capital budgeted for the new financial year amounts to **R1 035 000**. Capital expenditure for the month of August amounts to R17 051.81. See attached capital progress report on page 16.

2.3 Material variances from SDBIP

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

2.4 Remedial or corrective steps

Remedial actions and corrections will be instituted and changes done by the Performance Management Unit.

2.5 Conclusion

Detailed analysis of the municipal performance for the year ending 31 August 2015 will be presented under the different sections of the report.

The municipality implemented various cost saving measures and other activities to ensure 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 - M02 August

Description	2014/15	Budget Year 2015/16							
	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	4,750	5,225	–	1,039	1,297	871	426	49%	5,225
Transfers recognised - operational	168,113	186,119	–	1,302	84,489	31,020	53,469	172%	186,119
Other own revenue	156,321	156,271	–	5,052	5,660	26,045	(20,385)	-78%	156,271
Total Revenue (excluding capital transfers and contributions)	329,184	347,615	–	7,392	91,446	57,936	33,510	58%	347,615
Employee costs	94,315	101,398	–	6,886	13,853	16,900	(3,047)	-18%	101,398
Remuneration of Councillors	7,723	8,496	–	568	1,157	1,416	(259)	-18%	8,496
Depreciation & asset impairment	6,800	6,800	–	–	–	1,133	(1,133)	-100%	6,800
Finance charges	830	664	–	–	–	111	(111)	-100%	664
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	44,147	47,217	–	94	387	7,870	(7,482)	-95%	47,217
Other expenditure	171,750	182,004	–	1,780	3,265	30,334	(27,069)	-89%	182,004
Total Expenditure	325,566	346,579	–	9,328	18,661	57,763	(39,102)	-68%	346,579
Surplus/(Deficit)	3,619	1,036	–	(1,936)	72,785	173	72,612	42051%	1,036
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	3,619	1,036	–	(1,936)	72,785	173	72,612	42051%	1,036
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	3,619	1,036	–	(1,936)	72,785	173	72,612	42051%	1,036
Capital expenditure & funds sources									
Capital expenditure	9,414	1,035	–	17	23	173	(150)	-87%	1,035
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	9,414	1,035	–	17	23	173	(150)	-87%	1,035
Total sources of capital funds	9,414	1,035	–	17	23	173	(150)	-87%	1,035
Financial position									
Total current assets	113,385	113,385	113,385		138				113,385
Total non current assets	532,282	512,282	512,282		283				512,282
Total current liabilities	67,533	59,073	59,073		59				59,073
Total non current liabilities	116,089	115,415	115,415		129				115,415
Community wealth/Equity	462,045	451,179	451,179		233				451,179
Cash flows									
Net cash from (used) operating	(30,251)	20,075	–	(1,936)	72,785	3,346	(69,439)	-2075%	20,075
Net cash from (used) investing	(6,880)	(1,035)	–	(75,832)	(75,838)	(173)	75,665	-43864%	(1,035)
Net cash from (used) financing	(650)	(664)	–	–	–	(111)	(111)	100%	(664)
Cash/cash equivalents at the month/year end	35,956	54,332	–	–	172,630	39,019	(133,612)	-342%	194,060
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	842	502	220	7,898	–	–	–	–	9,462
Creditors Age Analysis									
Total Creditors	2,208	–	–	–	–	–	–	–	2,208

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

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

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		205,505	209,837	219,292	6,275	89,926	34,973	54,953	157%	209,837
Executive and council		204,202	209,837	219,292	6,275	89,926	34,973	54,953	157%	209,837
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		1,302	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,036	6,823	6,823	528	891	1,690	(799)	-47%	6,823
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5,867	6,637	6,637	503	849	1,659	(810)	-49%	6,637
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		169	186	186	26	42	31	11	36%	186
<i>Economic and environmental services</i>		116,522	128,955	128,955	-	-	21,493	(21,493)	-100%	128,955
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		116,290	128,700	128,700	-	-	21,450	(21,450)	-100%	128,700
Environmental protection		232	255	255	-	-	43	(43)	-100%	255
<i>Trading services</i>		1,122	2,000	2,040	589	629	333	295	89%	2,000
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,122	2,000	2,040	589	629	333	295	89%	2,000
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	329,184	347,615	357,110	7,392	91,446	58,489	32,957	56%	347,615
Expenditure - Standard										
<i>Governance and administration</i>		127,659	115,022	-	4,360	8,906	19,170	(10,265)	-54%	115,022
Executive and council		73,941	60,273	-	1,450	2,753	10,045	(7,293)	-73%	60,273
Budget and treasury office		22,999	23,616	-	1,170	2,431	3,936	(1,505)	-38%	23,616
Corporate services		30,719	31,134	-	1,739	3,722	5,189	(1,467)	-28%	31,134
<i>Community and public safety</i>		64,790	63,138	-	4,298	8,332	10,523	(2,191)	-21%	63,138
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,612	11,228	-	666	1,386	1,871	(486)	-26%	11,228
Public safety		23,534	24,424	-	1,739	2,985	4,071	(1,086)	-27%	24,424
Housing		-	-	-	-	-	-	-	-	-
Health		30,644	27,486	-	1,894	3,961	4,581	(620)	-14%	27,486
<i>Economic and environmental services</i>		126,746	146,118	-	605	1,183	24,353	(23,170)	-95%	146,118
Planning and development		7,351	11,889	-	479	947	1,982	(1,035)	-52%	11,889
Road transport		117,331	131,883	-	-	-	21,981	(21,981)	-100%	131,883
Environmental protection		2,065	2,346	-	125	236	391	(155)	-40%	2,346
<i>Trading services</i>		6,370	22,300	-	65	241	3,717	(3,476)	-94%	22,300
Electricity		-	-	-	-	-	-	-	-	-
Water		3,023	20,782	-	(58)	-	3,464	(3,464)	-100%	20,782
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,347	1,517	-	123	241	253	(12)	-5%	1,517
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	325,566	346,579	-	9,328	18,661	57,763	(39,102)	-68%	346,579
Surplus/ (Deficit) for the year		3,619	1,036	357,110	(1,936)	72,785	726	72,059	9929%	1,036

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 7 392 423** for the period ending 31 August 2015. Other income received includes the Integrated Transport Planning R 900 000, Expanded Public Works R 402 000, Income Agency Functions of R2 768 400 and Interest on External Investments of R 1 038 626.

Operating Expenditure

Operating expenditure of **R9 328 224** is reported for the period ending 31 August 2015. The majority of these expenditure totals employee related cost of R 7 453 925 of the total spending. Most of the spending will be increasing over the next couple of months due to planning and SCM processes been initiated.

3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Eden - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		204,202	209,837	219,292	6,275	89,926	34,973	54,953	157.1%	209,837
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		1,302	-	-	-	-	-	-		-
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	-	-	-	-	-	-		-
Vote 6 - Health		169	186	186	26	42	31	11	36.3%	186
Vote 7 - Sport and Recreation		5,867	6,637	6,637	503	849	1,106	(257)	-23.3%	6,637
Vote 8 - Waste Management		1,122	2,000	2,040	589	629	333	295	88.6%	2,000
Vote 9 - Road Transport		-	-	-	-	-	-	-		-
Vote 10 - Water		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		232	255	255	-	-	43	(43)	-100.0%	255
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	21,450	(21,450)	-100.0%	128,700
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	329,184	347,615	357,110	7,392	91,446	57,936	33,510	57.8%	347,615
Expenditure by Vote	1									
Vote 1 - Executive and Council		73,941	60,273	67,142	1,450	2,753	10,045	(7,293)	-72.6%	60,273
Vote 2 - Budget and Treasury Office		22,999	23,616	23,641	1,170	2,431	3,936	(1,505)	-38.2%	23,616
Vote 3 - Corporate Services		30,719	31,134	31,968	1,739	3,722	5,189	(1,467)	-28.3%	31,134
Vote 4 - Planning and Development		7,351	11,889	11,889	479	947	1,982	(1,035)	-52.2%	11,889
Vote 5 - Public Safety		23,534	24,424	24,424	1,739	2,985	4,071	(1,086)	-26.7%	24,424
Vote 6 - Health		30,644	27,486	27,574	1,894	3,961	4,581	(620)	-13.5%	27,486
Vote 7 - Sport and Recreation		10,612	11,228	11,228	666	1,386	1,871	(486)	-26.0%	11,228
Vote 8 - Waste Management		3,347	1,517	2,295	123	241	253	(12)	-4.9%	1,517
Vote 9 - Road Transport		1,041	3,183	4,083	-	-	531	(531)	-100.0%	3,183
Vote 10 - Water		3,023	20,782	20,782	(58)	-	3,464	(3,464)	-100.0%	20,782
Vote 11 - Environmental Protection		2,065	2,346	2,346	125	236	391	(155)	-39.6%	2,346
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	21,450	(21,450)	-100.0%	128,700
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	325,566	346,579	356,074	9,328	18,661	57,763	(39,102)	-67.7%	346,579
Surplus/ (Deficit) for the year	2	3,619	1,036	1,036	(1,936)	72,785	173	72,612	42051.5%	1,036

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.

3.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC4 Eden - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Part 2 - Financial Performance (Revenue and Expenditure) - 2015/16										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment		2,357	1,357		397	476	226	250	110%	1,357
Interest earned - external investments		4,750	5,225		1,039	1,297	871	426	49%	5,225
Interest earned - outstanding debtors		881	681		66	132	114	19	17%	681
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		13,777	14,280		2,768	2,768	2,380	388	16%	14,280
Transfers recognised - operational		168,113	186,119		1,302	84,489	31,020	53,469	172%	186,119
Other revenue		139,306	139,953		1,820	2,283	23,326	(21,042)	-90%	139,953
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		329,184	347,615	-	7,392	91,446	57,936	33,510	58%	347,615
Expenditure By Type										
Employee related costs		94,315	101,398		6,886	13,853	16,900	(3,047)	-18%	101,398
Remuneration of councillors		7,723	8,496		568	1,157	1,416	(259)	-18%	8,496
Debt impairment		1,800	1,000				167	(167)	-100%	1,000
Depreciation & asset impairment		6,800	6,800				1,133	(1,133)	-100%	6,800
Finance charges		830	664				111	(111)	-100%	664
Bulk purchases								-		
Other materials								-		
Contracted services		8,414	7,214		525	718	1,202	(484)	-40%	7,214
Transfers and grants		44,147	47,217		94	387	7,870	(7,482)	-95%	47,217
Other expenditure		161,536	173,790		1,255	2,547	28,965	(26,418)	-91%	173,790
Loss on disposal of PPE								-		
Total Expenditure		325,566	346,579	-	9,328	18,661	57,763	(39,102)	-68%	346,579
Surplus/(Deficit)		3,619	1,036	-	(1,936)	72,785	173	72,612	0	1,036
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,619	1,036	-	(1,936)	72,785	173			1,036
Taxation								-		
Surplus/(Deficit) after taxation		3,619	1,036	-	(1,936)	72,785	173			1,036
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,619	1,036	-	(1,936)	72,785	173			1,036
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,619	1,036	-	(1,936)	72,785	173			1,036

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:

The income for the above are been reported as R 397 450 in comparison to a budgeted amount of R 1 356 866.

Interest earned – External Investments:

Reflects the investment of access funds not needed in the operations of the municipality over the short term period of time which will be readily available when needed. Interest of R 1 038 626, were received for the first period under review.

Interest earned – Outstanding debtors

The interest on outstanding debtors amount to R 66 201 for the month of August 2015.

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. Agency Services for the month of August are R2 768 400. This amount includes the income for July 2015 which was received only in August month.

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 R57,875,000 for the Equitable Share was received during July 2015. The Financial Management grant of R1, 250,000, Municipal Systems Improvement Grant of R930,000, Rural Roads Asset Management Grant of R2,283,000, Municipal Disaster Recovery Grant of R20,849,000 was also received in July 2015.

Other revenue / Sundry income

Other revenue reflects an amount of R 1 231 055 of the month of August 2015.

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 August 2015 amounts to R 7 453 925 and the year to date expenditure amounts to R 15 009 303 of a budgeted amount of R 109 893 809 represents a spending of 14%.

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items.

Finance charges

Finance charges are only accounted for during May and September yearly when the repayments in terms of the long term obligations are due.

No new loans were taken up in the old financial year nor will new loans be taken up in new financial year. The municipality will settle all outstanding debt obligations during the current financial year.

Contracted services

Contracted Services of R 524 672 is reflected in the financial results for the period 31 August 2015. This is mainly contract workers employed in the Fire Fighting station.

Other expenditure

Other expenditure reflects all other expenses not identified. The spending on other expenditure is low and will pick up as the year progresses.

Most of the other expenditure is only accounted for at the end of the financial year.

3.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC4 Eden - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		327	30	-	-	-	5	(5)	-100%	30
Vote 2 - Budget and Treasury Office		6	-	-	-	-	-	-		-
Vote 3 - Corporate Services		923	430	-	17	23	72	(49)	-68%	430
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		1,935	375	-	-	-	63	(63)	-100%	375
Vote 6 - Health		53	-	-	-	-	-	-		-
Vote 7 - Sport and Recreation		370	200	-	-	-	33	(33)	-100%	200
Vote 8 - Waste Management		5,800	-	-	-	-	-	-		-
Vote 9 - Road Transport		-	-	-	-	-	-	-		-
Vote 10 - Water		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	9,414	1,035	-	17	23	173	(150)	-87%	1,035
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	-	-	-	-	-	-		-
Vote 6 - Health		-	-	-	-	-	-	-		-
Vote 7 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 8 - Waste Management		-	-	-	-	-	-	-		-
Vote 9 - Road Transport		-	-	-	-	-	-	-		-
Vote 10 - Water		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		9,414	1,035	-	17	23	173	(150)	-87%	1,035

Variances explained in Supporting Table C5

The capital budget of R1,035,000.00 consists mainly of the Swartvlei Septic Tank Project of R200,000, Pool Vehicle of R120,000, Emergency Equipment R255,000, IT Equipment R150,000, Finger Scanner R200,000, Smoke Detector R30,000, Council Chamber Revamp R30,000, Steel cabinets R25,000, and Steel Shelves of R25,000.00.

Expenditure will pick up as the year progresses and the projects are in the planning or SCM stage. Expenditure on capital items are estimated to increase in the 1st or 2nd period.

Vote number	Project description	Original 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.
10/50/01/6010/014	Swartvlei Septic Tank Project	R 200,000.00	R -	16,666.67	16,666.67	100%	Informal Tender	Informal Tender closes 11 September 2015	Municipality needs to embark on the SCM process in order to implement the project. Only one tenderer attended the compulsory site meeting	Municipality needs to embark on the SCM process in order to implement the project. The specifications will be evaluated and finalised for tabling to the bid specification committee
10/50/01/6065/032	ICT Computer Related Equipment	R 150,000.00	R 22,845.61	12,500.00	(10,345.61)	-83%	Possible project identified (Internet & Gateway Access and Protection)	Project will be tabled at next Mancom meeting for approval	No expected challenges anticipated	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the
10/50/01/6070/006	Pool Vehicle	R 120,000.00	R -	10,000.00	10,000.00	100%	Not started yet	Not started yet	Project specifications needs to be drafted and tabled to the manager Corporate services. After this process is conclude the municipality will embark on the SCM process.	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the
10/50/01/6050/059	Smoke detectors	R 30,000.00	R -	2,500.00	2,500.00	100%	In process	Quotations	This was a multi year project where to municipality ensures compliance to the Occupational health Act. Completion of the project will be in phases as per the plan.	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the
10/50/01/6055/012	Council Chambers Revamp	R 30,000.00	R -	2,500.00	2,500.00	100%	Not started yet	Not started yet	Project specifications needs to be drafted and tabled to the manager Corporate services. After this process is conclude the municipality will embark on the SCM process.	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the Finance portfolio committee to ensure
10/50/01/6065/051	Steel Cabinet	R 25,000.00	R -	2,083.33	2,083.33	100%	In process	Specifications	Insufficient funding, quotations received for cabinets cost more than budgeted for in the financial year.	Request transfer of funds
10/50/01/6050/059	Finger Scanner	R 200,000.00	R -	16,666.67	16,666.67	100%	In process	Formal Tender closes 11 September 2015	No expected challenges anticipated	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the Finance portfolio committee to ensure
10/50/01/6065/052	Steel Shelves	R 25,000.00	R -	2,083.33	2,083.33	100%	In process	Quotations	Project specifications needs to be drafted and tabled to the manager Corporate services. After this process is conclude the municipality will embark on the SCM process.	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the Finance portfolio committee to ensure
10/50/01/6065/048	Emergency Equipment	R 255,000.00	R -	21,250.00	21,250.00	100%	Not started yet	Not started yet	Project specifications needs to be drafted and tabled to the manager Community services. After this process is conclude the municipality will embark on the SCM process.	Monthly as part of the Section 71 process all project managers will be required to report to the BTO progress in terms of the progress on their projects. This report will also be tabled to the Management committee as well as the Finance portfolio committee to ensure accountability is enforced.
Totals		1,035,000.00	22,845.61	86,250.00	63,404.39	#DIV/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 August 2015										
10/50/01/6065/01	ICT Computer Related Equipment	R 2,729.00								

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		95,686	95,686	95,686	111	95,686
Call investment deposits						
Consumer debtors		6,758	6,758	6,758	16	6,758
Other debtors		4,402	4,402	4,402	5	4,402
Current portion of long-term receivables		2,534	2,534	2,534	3	2,534
Inventory		4,005	4,005	4,005	4	4,005
Total current assets		113,385	113,385	113,385	138	113,385
Non current assets						
Long-term receivables		37,190	37,190	37,190	53	37,190
Investments		20,000	25,000	25,000	0	25,000
Investment property		325,577	300,577	300,577	86	300,577
Investments in Associate						
Property, plant and equipment		146,406	146,406	146,406	142	146,406
Agricultural						
Biological assets						
Intangible assets		3,068	3,068	3,068	2	3,068
Other non-current assets		41	41	41	–	41
Total non current assets		532,282	512,282	512,282	283	512,282
TOTAL ASSETS		645,667	625,667	625,667	421	625,667
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		700	700	700	1	700
Consumer deposits						
Trade and other payables		44,745	36,285	36,285	45	36,285
Provisions		22,088	22,088	22,088	14	22,088
Total current liabilities		67,533	59,073	59,073	59	59,073
Non current liabilities						
Borrowing		674				
Provisions		115,415	115,415	115,415	129	115,415
Total non current liabilities		116,089	115,415	115,415	129	115,415
TOTAL LIABILITIES		183,622	174,488	174,488	188	174,488
NET ASSETS	2	462,045	451,179	451,179	233	451,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		460,398	449,532	449,532	212	449,532
Reserves		1,647	1,647	1,647	21	1,647
TOTAL COMMUNITY WEALTH/EQUITY	2	462,045	451,179	451,179	233	451,179

This table excludes the figures for Roads department.

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Eden - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		125,436	155,590		5,052	5,660	25,932	(20,272)	-78%	155,590
Government - operating		168,993	186,119		1,302	84,489	31,020	53,469	172%	186,119
Government - capital								-		
Interest		4,750	5,906		1,039	1,297	984	313	32%	5,906
Dividends								-		
Payments										
Suppliers and employees		(293,704)	(279,659)		(9,234)	(18,274)	(46,610)	(28,336)	61%	(279,659)
Finance charges		(830)	(664)				(111)	(111)	100%	(664)
Transfers and Grants		(34,896)	(47,217)		(94)	(387)	(7,870)	(7,482)	95%	(47,217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30,251)	20,075	-	(1,936)	72,785	3,346	(69,439)	-2075%	20,075
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables		2,534						-		
Decrease (increase) in non-current investments					(75,815)	(75,815)		(75,815)	#DIV/0!	
Payments										
Capital assets		(9,414)	(1,035)		(17)	(23)	(173)	(150)	87%	(1,035)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6,880)	(1,035)	-	(75,832)	(75,838)	(173)	75,665	-43864%	(1,035)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(650)	(664)				(111)	(111)	100%	(664)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(650)	(664)	-	-	-	(111)	(111)	100%	(664)
NET INCREASE/ (DECREASE) IN CASH HELD		(37,781)	18,376	-	(77,768)	(3,053)	3,063			18,376
Cash/cash equivalents at beginning:		73,737	35,956			175,684	35,956			175,684
Cash/cash equivalents at month/year end:		35,956	54,332	-		172,630	39,019			194,060

The municipal bank balance at 31 August 2015 totals R 175 630 000.00.

A more detailed information regarding the cash position is tabled below that's giving a breakdown of the commitments against the cash of council.

REPORTING MONTH: 31 AUGUST 2015		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	175,683,704.86	172,556,539.00
LESS:	80,424,207.37	78,480,145.00
Unspent Conditional Grants	9,958,350.37	55,474,657.00
Current portion long term liabilities	2,157,000.00	681,794.00
Provision for staff leave	4,731,271.00	4,788,610.00
Provision for staff shift allowance		1,237,618.00
Current Portion: Post Retirement Benefits	3,659,900.00	3,876,296.00
Current Portion: Alien Vegetation	2,624,000.00	2,312,451.00
Performance Bonus	481,322.00	481,322.00
Grant received in advance	46,300,000.00	
Trade Payables	10,512,364.00	9,627,397.00
Sub total	95,259,497.49	94,076,394.00
PLUS:	5,017,872.00	7,133,167.00
VAT Receivable	1,780,246.00	1,634,962.00
Receivable Exchange	3,237,626.00	5,498,205.00
Other receivables after impairment		
	100,277,369.49	101,209,561.00
LESS OTHER MATTERS:		
Capital Replacement Reserve	25,000,000.00	21,370,360.00
Sub Total	75,277,369.49	79,839,201.00
LESS: CONTIGENT LIABILITIES	23,591,021.00	24,913,378.00
F du Toit (Vicbay Theft)	376,750.00	376,750.00
Claim from Lefatshe Computer Systems	14,007,721.00	15,330,078.00
Claim from Department of Public Works (Correctional Services Uniondale)	8,300,000.00	8,300,000.00
Kruger fire claim	906,550.00	906,550.00
Surplus / (Deficit)	51,686,348.49	54,925,823.00

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2015/16										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	40	357	23	667					1,087	667		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	801	145	197	7,231					8,374	7,231		
Total By Income Source	2000	842	502	220	7,898	-	-	-	-	9,462	7,898	-	-
2014/15 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400	61	119	191	1,656					2,027	1,656		
Other	2500	781	383	29	6,242					7,435	6,242		
Total By Customer Group	2600	842	502	220	7,898	-	-	-	-	9,462	7,898	-	-

Notes

A list must be compiled to write off all long outstanding debtors. Balance of outstanding debtors amounts to R9.4m.

Section 5 – Creditors' analysis

Supporting Table C4

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

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300	1,079								1,079	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	1,116								1,116	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	14								14	
Other	0900									-	
Total By Customer Type	1000	2,208	-	-	-	-	-	-	-	2,208	-

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 Aug 2015	Movements for the month		Balance as at 31 Aug 2015	Interest earned	Interest earned
		Investments matured	Investments made			
					Month	Year to date
<i>Eden district municipality</i>						
<i>Interest Received YTD</i>				-		965,857.92
<i>Standard Bank</i>	35,500,000.00	-35,500,000.00	-35,500,000.00	35,500,000.00	210,811.64	249,184.93
<i>FNB</i>	35,500,000.00	-35,500,000.00	-35,500,000.00	35,500,000.00	194,097.44	230,159.08
<i>ABSA</i>	35,500,000.00	-35,500,000.00	-35,500,000.00	35,500,000.00	201,717.81	239,320.55
<i>Nedbank</i>	35,500,000.00	-35,500,000.00	-35,500,000.00	35,500,000.00	208,331.51	246,612.34
<i>Standard Bank - Bank Guarantee investment investment</i>	126,685.79			126,685.79	581.02	581.02
BANK DEPOSITS	142,126,685.79	-142,000,000.00	-142,000,000.00	142,126,685.79	815,539.42	1,931,715.84

The investment as reported for the month of August is mainly due to the first instalment of the Equitable Share received. The municipality invest access funds on a 30 days short-term investment period in order to maximise the interest received and to have cash readably available when needed and is done in line with the Cash Management and Investment Policy of council.

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Eden - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2014/15	Budget Year 2015/16							
		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:		167,213	182,936	–	402	81,306	30,489	31,391	103.0%	182,936
Local Government Equitable Share		134,097	138,902			57,875	23,150	34,725	150.0%	138,902
Finance Management		1,250	1,250			1,250	208			1,250
Municipal Systems Improvement		934	930			930	155			930
EPWP Incentive		1,000	1,005		402	402	168			1,005
Municipal Disaster Recovery Grant		27,432	20,849			20,849	3,475			20,849
LG: Bulk Water and Waste Water infrastr.	3	2,500	20,000				3,333	(3,333)	-100.0%	20,000
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		900	3,183	–	900	3,183	531	2,653	500.0%	3,183
Integrated Transport Planning		900	900		900	900	150	750	500.0%	900
Rural Roads Asset Management Grant	4		2,283			2,283	381	1,903	500.0%	2,283
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	168,113	186,119	–	1,302	84,489	31,020	34,044	109.7%	186,119

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 - M02 August

Description	Ref	2014/15	Budget Year 2015/16							
		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:		167,213	182,936	-	94	387	30,489	(30,102)	-98.7%	182,936
Local Government Equitable Share		134,097	138,902				23,150	(23,150)	-100.0%	138,902
Finance Management		1,250	1,250		43	100	208	(108)	-51.9%	1,250
Municipal Systems Improvement		934	930			215	155	60	38.7%	930
EPWP Incentive		1,000	1,005		51	72	168	(95)	-57.0%	1,005
Municipal Disaster Recovery Grant		27,432	20,849				3,475	(3,475)	-100.0%	20,849
LG: Bulk Water and Waste Water infrastruc.		2,500	20,000				3,333	(3,333)	-100.0%	20,000
Other transfers and grants [insert description]								-		
Provincial Government:		900	3,183	-	-	-	531	(531)	-100.0%	3,183
Integrated Transport Planning		900	900				150	(150)	-100.0%	900
Rural Roads Asset Management Grant			2,283				381	(381)	-100.0%	2,283
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total operating expenditure of Transfers and Grants:		168,113	186,119	-	94	387	31,020	(30,633)	-98.8%	186,119

Performance reporting on grants are been done by the receiving officer in order to comply with the Division of Revenue Act.

Section 8 – Expenditure on councillor and board members allowances and employee benefits

Supporting Table C8

DC4 Eden - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration		Ref	2014/15	Budget Year 2015/16							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			A	B	C					D	
Councillors (Political Office Bearers plus Other)		1	A	B	C					D	
Basic Salaries and Wages			5,473	6,021		408	828	1,003	(175)	-17%	6,021
Pension and UIF Contributions			132	146		11	22	24	(2)	-10%	146
Medical Aid Contributions			195	214		21	41	36	5	15%	214
Motor Vehicle Allowance			1,588	1,747		101	213	291	(78)	-27%	1,747
Cellphone Allowance			335	368		26	52	61	(9)	-15%	368
Housing Allowances									-		-
Other benefits and allowances									-		-
Sub Total - Councillors			7,723	8,496	-	568	1,157	1,416	(259)	-18%	8,496
% increase		4		10.0%							10.0%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			3,266	3,509		276	545	585	(40)	-7%	3,509
Pension and UIF Contributions			417	707		43	85	118	(33)	-28%	707
Medical Aid Contributions			61	54		4	9	9	(0)	-5%	54
Overtime									-		-
Performance Bonus			325	500				83	(83)	-100%	
Motor Vehicle Allowance			369	489		41	81	82	(0)	0%	489
Cellphone Allowance			12	23		3	5	4	2	42%	23
Housing Allowances			84	84		7	14	14	-		84
Other benefits and allowances									-		-
Payments in lieu of leave									-		-
Long service awards									-		-
Post-retirement benefit obligations									-		-
Sub Total - Senior Managers of Municipality			4,534	5,366	-	373	739	894	(155)	-17%	4,866
% increase		4		18.4%							7.3%
Other Municipal Staff											
Basic Salaries and Wages			57,613	59,551		4,281	8,625	9,925	(1,301)	-13%	59,551
Pension and UIF Contributions			11,424	13,240		838	1,677	2,207	(529)	-24%	13,240
Medical Aid Contributions			8,150	9,163		650	1,307	1,527	(220)	-14%	9,163
Overtime			1,027	1,144		82	143	191	(48)	-25%	1,144
Performance Bonus			35						-		-
Motor Vehicle Allowance			5,863	5,461		570	1,117	910	207	23%	5,461
Cellphone Allowance			119	149			1	25	(24)	-96%	149
Housing Allowances			516	554		44	88	92	(4)	-5%	554
Other benefits and allowances			692	2,099		48	97	350	(253)	-72%	2,099
Payments in lieu of leave			4,342	4,671			60	779	(719)	-92%	4,671
Long service awards									-		-
Post-retirement benefit obligations									-		-
Sub Total - Other Municipal Staff			89,781	96,032	-	6,513	13,114	16,005	(2,892)	-18%	96,032
% increase		4		7.0%							7.0%
Total Parent Municipality			102,038	109,894	-	7,453	15,009	18,316	(3,306)	-18%	109,394

Remuneration related expenditures year to date amounts to R 15 009 303 which represents a 14% of the total expenditure year to date budget.

Section 9 – Municipal manager's quality certification

NAVRAE:
ENQUIRIES: J Adams

KONTAKNR
CONTACT NO 044 803 1339

VERW:
REF: 6/18/7/2015-2016

KANTOOR:
OFFICES: George

DATUM
DATE 10 September 2015



QUALITY CERTIFICATE

I, G W LOUW the accounting officer / chief financial officer of
EDEN DISTRICT MUNICIPALITY DC4 (name of municipality), hereby certify that –

(mark as appropriate)

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

For the month ended **31 AUGUST 2015** (month/year) has been prepared in
accordance with the Municipal Finance Management Act and regulations made
under the Act.

Print name G. W. Louw

Accounting Officer / Chief Financial Officer of **EDEN DISTRICT MUNICIPALITY DC4**
(name and demarcation of municipality)

Signature [Signature]

Date 11/09/15

YORKSTRAAT 54 YORK STREET 12 GEORGE 6630

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