



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2015 - 2016

MONTHLY FINANCIAL REPORT

30 SEPTEMBER 2015

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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 revised 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.

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 30 September 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 30 September 2015.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of September amounts to **R 4 606 704.68**, and the year to date revenue amounts to **R 96 052 534**, in comparison to a budgeted figure of **R 228 998 674**, representing a 42% of annual revenue.

Operating Expenditure by type

Operating expenditure of **R 15 188 809** is reported against a budget of **R 217,879,084** (excluding Roads budget), representing a **7%** of annual expenditure. 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 September amounts to **R 2 393.86**. The year to date expenditure in respect of the capital programme amounts to **R 25 239**, representing **2.4%** of total budget.

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 and will be reported on 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 recommend by the Performance Management Unit.

2.5 Conclusion

Detailed analysis of the municipal performance for the year to date ending 30 September 2015 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 - M03 September

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	5,225	974	2,271	1,306	965	74%	5,225
Transfers recognised - operational	168,113	186,119	186,119	–	84,489	46,530	37,959	82%	186,119
Other own revenue	156,321	156,271	156,271	3,633	7,324	39,068	(31,744)	-81%	156,271
Total Revenue (excluding capital transfers and contributions)	329,184	347,615	347,615	4,607	94,084	86,904	7,180	8%	347,615
Employee costs	94,315	101,398	101,398	10,129	23,982	25,350	(1,368)	-5%	101,398
Remuneration of Councillors	7,723	8,496	8,496	566	1,722	2,124	(402)	-19%	8,496
Depreciation & asset impairment	6,800	6,800	6,800	274	274	1,700	(1,426)	-84%	6,800
Finance charges	830	664	664	34	34	166	(132)	-80%	664
Materials and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and grants	44,147	47,217	47,217	1,574	1,961	11,804	(9,843)	-83%	47,217
Other expenditure	171,750	182,004	182,004	2,612	5,877	45,501	(39,624)	-87%	182,004
Total Expenditure	325,566	346,579	346,579	15,189	33,850	86,645	(52,795)	-61%	346,579
Surplus/(Deficit)	3,619	1,036	1,036	(10,582)	60,234	259	59,975	23155%	1,036
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	3,619	1,036	1,036	(10,582)	60,234	259	59,975	23155%	1,036
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3,619	1,036	1,036	(10,582)	60,234	259	59,975	23155%	1,036
Capital expenditure & funds sources									
Capital expenditure	9,414	1,035	1,035	2	25	259	(234)	-90%	1,035
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	9,414	1,035	1,035	2	25	259	(234)	-90%	1,035
Total sources of capital funds	9,414	1,035	1,035	2	25	259	(234)	-90%	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	20,075	(10,582)	62,202	5,019	(57,184)	-1139%	20,075
Net cash from (used) investing	(6,880)	(1,035)	(1,035)	(72,799)	(72,822)	(259)	72,563	-28044%	(1,035)
Net cash from (used) financing	(650)	(664)	(664)	(499)	(499)	(166)	333	-201%	(664)
Cash/cash equivalents at the month/year end	35,956	54,332	54,332	–	161,511	40,550	(120,961)	-298%	191,006
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,960	467	414	8,018	10,859	–	–	–	21,719
Creditors Age Analysis									
Total Creditors	2,748	–	–	–	–	–	–	–	2,748

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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	4,203	94,129	54,823	39,306	72%	219,292
Executive and council		204,202	209,837	219,292	4,203	94,129	54,823	39,306	72%	219,292
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		1,302	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,036	6,823	6,823	390	1,281	1,706	(425)	-25%	6,823
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5,867	6,637	6,637	367	1,216	1,659	(443)	-27%	6,637
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		169	186	186	22	65	46	18	39%	186
<i>Economic and environmental services</i>		116,522	128,955	128,955	14	14	32,239	(32,225)	-100%	128,955
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		116,290	128,700	128,700	-	-	32,175	(32,175)	-100%	128,700
Environmental protection		232	255	255	14	14	64	(50)	-79%	255
<i>Trading services</i>		1,122	2,000	2,040	-	629	510	119	23%	2,040
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,122	2,000	2,040	-	629	510	119	23%	2,040
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	329,184	347,615	357,110	4,607	96,053	89,277	6,775	8%	357,110
Expenditure - Standard										
<i>Governance and administration</i>		127,659	115,022	122,751	8,538	17,444	30,688	(13,244)	-43%	122,751
Executive and council		73,941	60,273	67,142	2,743	5,496	16,786	(11,290)	-67%	67,142
Budget and treasury office		22,999	23,616	23,641	2,882	5,313	5,910	(597)	-10%	23,641
Corporate services		30,719	31,134	31,968	2,913	6,635	7,992	(1,357)	-17%	31,968
<i>Community and public safety</i>		64,790	63,138	63,226	5,583	13,915	15,807	(1,892)	-12%	63,226
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,612	11,228	11,228	780	2,166	2,807	(641)	-23%	11,228
Public safety		23,534	24,424	24,424	1,646	4,632	6,106	(1,475)	-24%	24,424
Housing		-	-	-	-	-	-	-	-	-
Health		30,644	27,486	27,574	3,156	7,118	6,894	224	3%	27,574
<i>Economic and environmental services</i>		126,746	146,118	147,018	901	2,084	36,530	(34,445)	-94%	147,018
Planning and development		7,351	11,889	11,889	731	1,678	2,972	(1,295)	-44%	11,889
Road transport		117,331	131,883	132,783	-	-	32,971	(32,971)	-100%	132,783
Environmental protection		2,065	2,346	2,346	170	407	587	(180)	-31%	2,346
<i>Trading services</i>		6,370	22,300	23,078	167	407	5,769	(5,362)	-93%	23,078
Electricity		-	-	-	-	-	-	-	-	-
Water		3,023	20,782	20,782	-	-	5,196	(5,196)	-100%	20,782
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,347	1,517	2,295	167	407	574	(167)	-29%	2,295
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	325,566	346,579	356,074	15,189	33,850	88,793	(54,943)	-62%	356,074
Surplus/ (Deficit) for the year		3,619	1,036	1,036	(10,582)	62,202	484	61,718	12751%	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 4 606 704.68** for the period ending 30 September 2015. Other income received includes the Income Agency Functions of R 1 364 580 and Interest on External Investments of R 973 978.25.

Operating Expenditure

Operating expenditure of **R 15 188 808.52** is reported for the period ending 30 September 2015. The majority of these expenditure totals employee related cost of R 10 694 995.93 of the total spending. Contracted Services amounts to R 1 010 361.60 for the month under the operating expenditure.

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) - M03 September

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										
Vote 1 - Executive and Council	1	204,202	209,837	219,292	4,203	94,129	54,823	39,306	71.7%	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	22	65	46	18	39.3%	186
Vote 7 - Sport and Recreation		5,867	6,637	6,637	367	1,216	1,659	(443)	-26.7%	6,637
Vote 8 - Waste Management		1,122	2,000	2,040	-	629	510	119	23.3%	2,000
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		232	255	255	14	14	64	(50)	-78.6%	255
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	32,175	(32,175)	-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	4,607	96,053	89,277	6,775	7.6%	347,615
Expenditure by Vote										
Vote 1 - Executive and Council	1	73,941	60,273	67,142	2,743	5,496	16,786	(11,290)	-67.3%	67,142
Vote 2 - Budget and Treasury Office		22,999	23,616	23,641	2,882	5,313	5,910	(597)	-10.1%	23,641
Vote 3 - Corporate Services		30,719	31,134	31,968	2,913	6,635	7,992	(1,357)	-17.0%	31,968
Vote 4 - Planning and Development		7,351	11,889	11,889	731	1,678	2,972	(1,295)	-43.6%	11,889
Vote 5 - Public Safety		23,534	24,424	24,424	1,646	4,632	6,106	(1,475)	-24.1%	24,424
Vote 6 - Health		30,644	27,486	27,574	3,156	7,118	6,894	224	3.3%	27,574
Vote 7 - Sport and Recreation		10,612	11,228	11,228	780	2,166	2,807	(641)	-22.8%	11,228
Vote 8 - Waste Management		3,347	1,517	2,295	167	407	574	(167)	-29.0%	2,295
Vote 9 - Road Transport		1,041	3,183	4,083	-	-	1,021	(1,021)	-100.0%	4,083
Vote 10 - Water		3,023	20,782	20,782	-	-	5,196	(5,196)	-100.0%	20,782
Vote 11 - Environmental Protection		2,065	2,346	2,346	170	407	587	(180)	-30.7%	2,346
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	32,175	(32,175)	-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	15,189	33,850	89,018	(55,168)	-62.0%	356,074
Surplus/ (Deficit) for the year	2	3,619	1,036	1,036	(10,582)	62,202	259	61,943	23915.4%	(8,459)

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) - M03 September

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	1,357	228	704	339	364	107%	1,357
Interest earned - external investments		4,750	5,225	5,225	974	2,271	1,306	965	74%	5,225
Interest earned - outstanding debtors		881	681	681	72	204	170	34	20%	681
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		13,777	14,280	14,280	1,365	4,133	3,570	563	16%	14,280
Transfers recognised - operational		168,113	186,119	186,119	-	84,489	46,530	37,959	82%	186,119
Other revenue		139,306	139,953	139,953	1,968	2,283	34,988	(32,705)	-93%	139,953
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		329,184	347,615	347,615	4,607	94,084	86,904	7,180	8%	347,615
Expenditure By Type										
Employee related costs		94,315	101,398	101,398	10,129	23,982	25,350	(1,368)	-5%	101,398
Remuneration of councillors		7,723	8,496	8,496	566	1,722	2,124	(402)	-19%	8,496
Debt impairment		1,800	1,000	1,000			250	(250)	-100%	1,000
Depreciation & asset impairment		6,800	6,800	6,800	274	274	1,700	(1,426)	-84%	6,800
Finance charges		830	664	664	34	34	166	(132)	-80%	664
Bulk purchases								-		
Other materials								-		
Contracted services		8,414	7,214	7,214	1,010	1,729	1,804	(75)	-4%	7,214
Transfers and grants		44,147	47,217	47,217	1,574	1,961	11,804	(9,843)	-83%	47,217
Other expenditure		161,536	173,790	173,790	1,602	4,148	43,448	(39,299)	-90%	173,790
Loss on disposal of PPE								-		
Total Expenditure		325,566	346,579	346,579	15,189	33,850	86,645	(52,795)	-61%	346,579
Surplus/(Deficit)		3,619	1,036	1,036	(10,582)	60,234	259	59,975	0	1,036
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,619	1,036	1,036	(10,582)	60,234	259			1,036
Taxation								-		
Surplus/(Deficit) after taxation		3,619	1,036	1,036	(10,582)	60,234	259			1,036
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,619	1,036	1,036	(10,582)	60,234	259			1,036
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,619	1,036	1,036	(10,582)	60,234	259			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 227 857.02 for the month of 30 September 2015, and income for the year to date amounts to R 703 531.24 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 973 978.25, were received for the month under review.

Interest earned – Outstanding debtors

The interest on outstanding debtors amount to R 71 877.19 for the month of September 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 September are R 1 364 580.

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. No transfers recognised were received for the month 30 September 2015 as most of the funds were received in July 2015 as reported above.

Other revenue / Sundry income

Other revenue reflects an amount of R 1 968 412.22 of the month of September 2015. Other revenue consists of the following:

Task Contributions	R 180 968.41
Seta – Reimbursements	R 47 881.52
Sundry Income	R 1 739 562.29 <i>(consists of amongst others chalets income, firefighting fees, tariffs & penalties, atmospheric emission licence application fees, health claims and vat on grant income)</i>

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 September 2015 amounts to R 10 694 996 and the year to date expenditure amounts to R 25 704 298.61 of a budgeted amount of R 109 893 809 represents expenditure of 23%. Early retirement packages for three employees, and back pay to all employees on the salary increase applicable from July 2015 were paid during September. Increase for Council remuneration are under review and will be implemented and reported accordingly.

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items. The depreciation amounts to R 273 784 for the month of September 2015. This expenditure relates to the month of July.

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. The interest on external borrowings for the month of 30 September 2015 amounts to R 33 811.92.

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 1 010 361.60 is reflected in the financial results for the period 30 September 2015.

Transferred recognised – operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. This conditional grants consists of the Financial Management Grant of R1, 250,000, Municipal Systems Improvement Grant of R930,000, EPWP Incentive Grant of R930,000, Rural Roads Asset Management Grant of R2,283,000, Municipal Disaster Recovery Grant of R20,849,000, LG: Bulk Water and Waste Water Infrastructure of R20,000,000 and Integrated Transport Planning of R900,000. All the above conditional grants are to be reported on monthly and the expenditure for the month of September amounts to R1 370 650.

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. 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, standard classification and funding) - M03 September										
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	30	-	-	8	(8)	-100%	30
Vote 2 - Budget and Treasury Office		6	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		923	430	430	2	25	108	(82)	-77%	430
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		1,935	375	375	-	-	94	(94)	-100%	375
Vote 6 - Health		53	-	-	-	-	-	-	-	-
Vote 7 - Sport and Recreation		370	200	200	-	-	50	(50)	-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	1,035	2	25	259	(234)	-90%	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	1,035	2	25	259	(234)	-90%	1,035

Variations 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 - projects are in the planning process or the SCM stage. Expenditure on capital items are estimated to increase in the 2nd and 3rd quarter.

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 closed on the 11 September 2015.	Only one tenderer attended the compulsory site meeting. Management consider deviation based on the one tenderer who attend 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 25,239.47	12,500.00	(12,739.47)	-102%	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%	Informal Tender	Informal Tender closed on the 09 October 2015.	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
10/50/01/6050/058	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	Financial Constraints - money allocated for the project to be successful are not sufficient	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.
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	In process for technical evaluation.	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 accountability is enforced.
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%	In process	Currently at SCM obtaining quotations	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	25,239.47	86,250.00	61,010.53	#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 Septemebr 2015										
10/50/01/6065/0	Steel Shelves	R 18,635.00								
10/50/01/6065/0	Emergency Equipment	51,942.31								
		R 70,577.31								

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	272,380	95,686
Call investment deposits						
Consumer debtors		6,758	6,758	6,758	26,730	6,758
Other debtors		4,402	4,402	4,402	9,215	4,402
Current portion of long-term receivables		2,534	2,534	2,534	5,514	2,534
Inventory		4,005	4,005	4,005	6,994	4,005
Total current assets		113,385	113,385	113,385	320,833	113,385
Non current assets						
Long-term receivables		37,190	37,190	37,190	110,977	37,190
Investments		20,000	25,000	25,000		25,000
Investment property		325,577	300,577	300,577	171,512	300,577
Investments in Associate						
Property, plant and equipment		146,406	146,406	146,406	282,929	146,406
Agricultural						
Biological assets						
Intangible assets		3,068	3,068	3,068	4,562	3,068
Other non-current assets		41	41	41	52	41
Total non current assets		532,282	512,282	512,282	570,032	512,282
TOTAL ASSETS		645,667	625,667	625,667	890,865	625,667
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		700	700	700	865	700
Consumer deposits						
Trade and other payables		44,745	36,285	36,285	66,242	36,285
Provisions		22,088	22,088	22,088	29,697	22,088
Total current liabilities		67,533	59,073	59,073	96,804	59,073
Non current liabilities						
Borrowing		674				
Provisions		115,415	115,415	115,415	265,914	115,415
Total non current liabilities		116,089	115,415	115,415	265,914	115,415
TOTAL LIABILITIES		183,622	174,488	174,488	362,718	174,488
NET ASSETS	2	462,045	451,179	451,179	528,147	451,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		460,398	449,532	449,532	485,407	449,532
Reserves		1,647	1,647	1,647	42,740	1,647
TOTAL COMMUNITY WEALTH/EQUITY	2	462,045	451,179	451,179	528,147	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 - M03 September

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	155,590	3,633	9,293	38,898	(29,605)	-76%	155,590
Government - operating		168,993	186,119	186,119	-	84,489	46,530	37,959	82%	186,119
Government - capital								-		
Interest		4,750	5,906	5,906	974	2,271	1,477	794	54%	5,906
Dividends								-		
Payments										
Suppliers and employees		(293,704)	(279,659)	(279,659)	(13,581)	(31,855)	(69,915)	(38,060)	54%	(279,659)
Finance charges		(830)	(664)	(664)	(34)	(34)	(166)	(132)	80%	(664)
Transfers and Grants		(34,896)	(47,217)	(47,217)	(1,574)	(1,961)	(11,804)	(9,843)	83%	(47,217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30,251)	20,075	20,075	(10,582)	62,202	5,019	(57,184)	-1139%	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					(72,797)	(72,797)		(72,797)	#DIV/0!	
Payments										
Capital assets		(9,414)	(1,035)	(1,035)	(2)	(25)	(259)	(234)	90%	(1,035)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6,880)	(1,035)	(1,035)	(72,799)	(72,822)	(259)	72,563	-28044%	(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)	(664)	(499)	(499)	(166)	333	-201%	(664)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(650)	(664)	(664)	(499)	(499)	(166)	333	-201%	(664)
NET INCREASE/ (DECREASE) IN CASH HELD		(37,781)	18,376	18,376	(83,880)	(11,119)	4,594			18,376
Cash/cash equivalents at beginning:		73,737	35,956	35,956		172,630	35,956			172,630
Cash/cash equivalents at month/year end:		35,956	54,332	54,332		161,511	40,550			191,006

The municipal bank balance at 30 September 2015 totals R 161 511 262.99.

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: 30 SEPTEMBER 2015		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	172,556,539.00	161,297,936.52
LESS:	78,480,145.00	66,185,574.29
Unspent Conditional Grants	55,474,657.00	43,679,251.50
Current portion long term liabilities	681,794.00	681,794.00
Provision for staff leave	4,788,610.00	4,566,644.64
Provision for staff shift allowance	1,237,618.00	1,237,618.00
Current Portion: Post Retirement Benefits	3,876,296.00	3,876,296.00
Current Portion: Alien Vegetation	2,312,451.00	2,312,451.00
Performance Bonus	481,322.00	481,322.00
Grant received in advance		
Trade Payables	9,627,397.00	9,350,197.15
Sub total	94,076,394.00	95,112,362.23
PLUS:	7,133,167.00	6,237,140.90
VAT Receivable	1,634,962.00	636,881.98
Receivable Exchange	5,498,205.00	5,600,258.92
Other receivables after impairment		
	101,209,561.00	101,349,503.13
LESS OTHER MATTERS:		
Capital Replacement Reserve	21,370,360.00	21,370,360.00
Sub Total	79,839,201.00	79,979,143.13
LESS: CONTIGENT LIABILITIES	24,913,378.00	24,913,378.00
F du Toit (Vicbay Theft)	376,750.00	376,750.00
Claim from Lefatshe Computer Systems	15,330,078.00	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)	54,925,823.00	55,065,765.13

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	247	14	321	614	1,196					2,392	1,809		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900	1,713	453	93	7,404	9,664					19,327	17,068		
Total By Income Source	2000	1,960	467	414	8,018	10,859	-	-	-	-	21,719	18,877	-	-
2014/15 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400	445	49	73	1,776	2,342					4,685	4,118		
Other	2500	1,516	417	342	6,242	8,517					17,034	14,759		
Total By Customer Group	2600	1,960	467	414	8,018	10,859	-	-	-	-	21,719	18,877	-	-

A list must be compiled to write off all long outstanding debtors.

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	1,417									1,417	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	1,330									1,330	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800	-									-	
Other	0900										-	
Total By Customer Type	1000	2,748	-	-	-	-	-	-	-	-	2,748	-

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 Sept 2015	Movements for the month		Balance as at 30 Sept 2015	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Eden district municipality						
<i>Interest Received YTD</i>				-		
<i>Standard Bank</i>	35,500,000.00	-35,500,000.00	-	-	210,976.99	460,161.92
<i>FNB</i>	35,500,000.00	-35,500,000.00	-	-	205,092.74	435,251.82
<i>ABSA</i>	35,500,000.00	-	-	35,500,000.00	-	239,320.55
<i>Nedbank</i>	35,500,000.00	-35,500,000.00	-	-	207,820.89	454,433.23
<i>Standard Bank - Bank Guarantee investment investment</i>	127,266.81		-	127,266.81	564.86	1,703.61
BANK DEPOSITS	142,127,266.81	-106,500,000.00	-	35,627,266.81	624,455.48	1,590,871.13

The municipality invest access funds on a 30 days short-term investment period in order to maximise the interest received and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. The investment with ABSA of R 35 500 000.00, matured on the 01 October 2015, and will be reported accordingly.

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 - M03 September

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:										
Operating Transfers and Grants										
National Government:		167,213	182,936	182,936	-	81,306	45,734	18,150	39.7%	182,936
Local Government Equitable Share		134,097	138,902	138,902		57,875	34,726	23,150	66.7%	138,902
Finance Management		1,250	1,250	1,250		1,250	313			1,250
Municipal Systems Improvement		934	930	930		930	233			930
EPWP Incentive		1,000	1,005	1,005		402	251			1,005
Municipal Disaster Recovery Grant		27,432	20,849	20,849		20,849	5,212			20,849
LG: Bulk Water and Waste Water infrastruct.	3	2,500	20,000	20,000			5,000	(5,000)	-100.0%	20,000
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		900	3,183	3,183	-	3,183	796	2,387	300.0%	3,183
Integrated Transport Planning		900	900	900		900	225	675	300.0%	900
Rural Roads Asset Management Grant			2,283	2,283		2,283	571	1,712	300.0%	2,283
	4							-		
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	168,113	186,119	186,119	-	84,489	46,530	20,537	44.1%	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 - M03 September

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	182,936	1,574	1,961	30,489	(28,528)	-93.6%	182,936
Local Government Equitable Share		134,097	138,902	138,902			23,150	(23,150)	-100.0%	138,902
Finance Management		1,250	1,250	1,250	61	161	208	(47)	-22.7%	1,250
Municipal Systems Improvement		934	930	930	30	245	155	90	58.1%	930
EPWP Incentive		1,000	1,005	1,005	113	185	168	17	10.3%	1,005
Municipal Disaster Recovery Grant		27,432	20,849	20,849	1,371	1,371	3,475	(2,104)	-60.6%	20,849
LG: Bulk Water and Waste Water infrastruc		2,500	20,000	20,000			3,333	(3,333)	-100.0%	20,000
Other transfers and grants [insert description]								-		
Provincial Government:		900	3,183	3,183	-	-	531	(531)	-100.0%	3,183
Integrated Transport Planning		900	900	900			150	(150)	-100.0%	900
Rural Roads Asset Management Grant			2,283	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	186,119	1,574	1,961	31,020	(29,058)	-93.7%	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 - M03 September

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)										
Basic Salaries and Wages		5,473	6,021	6,021	403	1,231	1,505	(274)	-18%	6,021
Pension and UIF Contributions		132	146	146	11	33	36	(4)	-10%	146
Medical Aid Contributions		195	214	214	22	63	54	10	18%	214
Motor Vehicle Allowance		1,588	1,747	1,747	103	317	437	(120)	-27%	1,747
Cellphone Allowance		335	368	368	26	78	92	(14)	-15%	368
Housing Allowances								-		-
Other benefits and allowances								-		-
Sub Total - Councillors		7,723	8,496	8,496	566	1,722	2,124	(402)	-19%	8,496
% increase	4		10.0%	10.0%						10.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,266	3,509	3,509	327	871	877	(6)	-1%	3,509
Pension and UIF Contributions		417	707	707	49	134	177	(42)	-24%	707
Medical Aid Contributions		61	54	54	4	13	14	(1)	-5%	54
Overtime								-		-
Performance Bonus		325	500	500			125	(125)	-100%	
Motor Vehicle Allowance		369	489	489	42	124	122	1	1%	489
Cellphone Allowance		12	23	23	3	8	6	2	42%	23
Housing Allowances		84	84	84	7	21	21	-		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	5,366	432	1,171	1,342	(170)	-13%	4,866
% increase	4		18.4%	18.4%						7.3%
Other Municipal Staff										
Basic Salaries and Wages		57,613	59,551	59,551	7,237	15,862	14,888	974	7%	59,551
Pension and UIF Contributions		11,424	13,240	13,240	989	2,667	3,310	(643)	-19%	13,240
Medical Aid Contributions		8,150	9,163	9,163	660	1,966	2,291	(324)	-14%	9,163
Overtime		1,027	1,144	1,144	65	207	286	(79)	-27%	1,144
Performance Bonus		35						-		
Motor Vehicle Allowance		5,863	5,461	5,461	549	1,666	1,365	300	22%	5,461
Cellphone Allowance		119	149	149		1	37	(36)	-97%	149
Housing Allowances		516	554	554	88	176	139	38	27%	554
Other benefits and allowances		692	2,099	2,099	52	149	525	(376)	-72%	2,099
Payments in lieu of leave		4,342	4,671	4,671	57	117	1,168	(1,051)	-90%	4,671
Long service awards								-		-
Post-retirement benefit obligations								-		-
Sub Total - Other Municipal Staff		89,781	96,032	96,032	9,697	22,810	24,008	(1,198)	-5%	96,032
% increase	4		7.0%	7.0%						7.0%
Total Parent Municipality		102,038	109,894	109,894	10,695	25,704	27,473	(1,770)	-6%	109,394

Remuneration related expenditures year to date amounts to R 10 694 996 which represents a 23% of the total expenditure year to date budget. Early retirement packages for three employees, and back pay to all employers on the salary increase applicable from July 2015 were paid in the September month. Increase for Council remuneration are under review and will be implemented and reported accordingly.

Section 9 – Municipal manager’s quality certification

NAVRAE: J Stander
ENQUIRIES:
KONTAKNR: 044 803 1449
CONTACT NO
VERW: 6/18/7/2015-2016
REF:
KANTOOR: George
OFFICES:
DATUM: 12 October 2015
DATE



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 **30 SEPTEMBER 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 ----- *13/10/15* -----