



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2015 - 2016

MONTHLY FINANCIAL REPORT

31 OCTOBER 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 31 October 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 October 2015.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of October amounts to **R 2 119 499**, and the year to date revenue amounts to **R 98 172 033**, in comparison to a budgeted figure of **R 228 998 674**, representing a 43% of annual revenue.

Operating Expenditure by type

Operating expenditure for the month of October amounts to **R 12 112 519**, and the year to date expenditure amounts to **R 45 962 624**, which is reported against a budget of **R 217,879,084** (excluding Roads budget), representing a 21% 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 October amounts to **R 76 392.70**. The year to date expenditure in respect of the capital programme amounts to **R 101 632**, representing **10%** 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 31 October 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 - M04 October

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	194	2,465	1,742	724	42%	5,225
Transfers recognised - operational	168,113	186,119	186,119	–	84,489	62,040	22,449	36%	186,119
Other own revenue	156,321	156,271	156,271	1,925	11,218	52,090	(40,873)	-78%	156,271
Total Revenue (excluding capital transfers and contributions)	329,184	347,615	347,615	2,119	98,172	115,872	(17,700)	-15%	347,615
Employee costs	94,315	101,398	101,398	7,215	31,197	33,799	(2,603)	-8%	101,398
Remuneration of Councillors	7,723	8,496	8,496	580	2,303	2,832	(529)	-19%	8,496
Depreciation & asset impairment	6,800	6,800	6,800	539	813	2,267	(1,454)	-64%	6,800
Finance charges	830	664	664	–	34	221	(188)	-85%	664
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	44,147	47,217	47,217	304	2,266	15,739	(13,473)	-86%	47,217
Other expenditure	171,750	182,004	182,004	3,474	9,351	60,668	(51,317)	-85%	182,004
Total Expenditure	325,566	346,579	346,579	12,113	45,963	115,526	(69,564)	-60%	346,579
Surplus/(Deficit)	3,619	1,036	1,036	(9,993)	52,209	345	51,864	15018%	1,036
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	3,619	1,036	1,036	(9,993)	52,209	345	51,864	15018%	1,036
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	3,619	1,036	1,036	(9,993)	52,209	345	51,864	15018%	1,036
Capital expenditure & funds sources									
Capital expenditure	9,414	1,035	1,035	76	102	345	(243)	-71%	1,035
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	9,414	1,035	1,035	76	102	345	(243)	-71%	1,035
Total sources of capital funds	9,414	1,035	1,035	76	102	345	(243)	-71%	1,035
Financial position									
Total current assets	113,385	113,385	113,385		494				113,385
Total non current assets	532,282	512,282	512,282		857				512,282
Total current liabilities	67,533	59,073	59,073		134				59,073
Total non current liabilities	116,089	115,415	115,415		403				115,415
Community wealth/Equity	462,045	451,179	451,179		813				451,179
Cash flows									
Net cash from (used) operating	(30,251)	20,075	20,075	(9,993)	52,209	6,692	(45,518)	-680%	20,075
Net cash from (used) investing	(6,880)	(1,035)	(1,035)	(104,383)	(201,398)	(345)	201,053	-58276%	(1,035)
Net cash from (used) financing	(650)	(664)	(664)	–	(499)	(221)	278	-125%	(664)
Cash/cash equivalents at the month/year end	35,956	54,332	54,332	–	11,824	42,081	30,257	72%	179,887
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	646	1,751	415	8,393	11,205	–	–	–	22,410
Creditors Age Analysis									
Total Creditors	3,053	–	–	–	–	–	–	–	3,053

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

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

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	1,578	95,707	73,097	22,610	31%	219,292
Executive and council		204,202	209,837	219,292	1,578	95,707	73,097	22,610	31%	219,292
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		1,302	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,036	6,823	6,823	481	1,762	2,274	(513)	-23%	6,823
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5,867	6,637	6,637	458	1,674	2,212	(538)	-24%	6,637
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		169	186	186	23	88	62	26	42%	186
<i>Economic and environmental services</i>		116,522	128,955	128,955	11	24	42,985	(42,961)	-100%	128,955
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		116,290	128,700	128,700	-	-	42,900	(42,900)	-100%	128,700
Environmental protection		232	255	255	11	24	85	(61)	-72%	255
<i>Trading services</i>		1,122	2,000	2,040	50	679	680	(1)	0%	2,040
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,122	2,000	2,040	50	679	680	(1)	0%	2,040
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	329,184	347,615	357,110	2,119	98,172	119,037	(20,865)	-18%	357,110
Expenditure - Standard										
<i>Governance and administration</i>		127,659	115,022	122,751	5,940	23,384	40,917	(17,533)	-43%	122,751
Executive and council		73,941	60,273	67,142	2,156	7,652	22,381	(14,729)	-66%	67,142
Budget and treasury office		22,999	23,616	23,641	1,408	6,722	7,880	(1,159)	-15%	23,641
Corporate services		30,719	31,134	31,968	2,375	9,010	10,656	(1,646)	-15%	31,968
<i>Community and public safety</i>		64,790	63,138	63,226	4,955	18,870	21,075	(2,206)	-10%	63,226
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,612	11,228	11,228	835	3,000	3,743	(742)	-20%	11,228
Public safety		23,534	24,424	24,424	1,979	6,611	8,141	(1,531)	-19%	24,424
Housing		-	-	-	-	-	-	-	-	-
Health		30,644	27,486	27,574	2,141	9,259	9,191	67	1%	27,574
<i>Economic and environmental services</i>		126,746	146,118	147,018	859	2,943	48,706	(45,763)	-94%	147,018
Planning and development		7,351	11,889	11,889	542	2,220	3,963	(1,743)	-44%	11,889
Road transport		117,331	131,883	132,783	169	169	43,961	(43,792)	-100%	132,783
Environmental protection		2,065	2,346	2,346	147	554	782	(228)	-29%	2,346
<i>Trading services</i>		6,370	22,300	23,078	359	766	7,693	(6,926)	-90%	23,078
Electricity		-	-	-	-	-	-	-	-	-
Water		3,023	20,782	20,782	-	-	6,927	(6,927)	-100%	20,782
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,347	1,517	2,295	359	766	765	1	0%	2,295
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	325,566	346,579	356,074	12,113	45,963	118,391	(72,429)	-61%	356,074
Surplus/ (Deficit) for the year		3,619	1,036	1,036	(9,993)	52,209	645	51,564	7990%	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 2 119 499.13** for the period ending 31 October 2015. Other income received includes the Income Agency Functions of R 1 197 000 and Interest on External Investments of R 194 384.30.

Operating Expenditure

Operating expenditure of **R 12 112 518.56** is reported for the period ending 31 October 2015. The majority of these expenditure totals employee related cost of R 7 794 876.11 of the total spending. Contracted Services amounts to R 289 017.62 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) - M04 October

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	1,578	95,707	73,097	22,610	30.9%	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	23	88	62	26	41.8%	186
Vote 7 - Sport and Recreation		5,867	6,637	6,637	458	1,674	2,212	(538)	-24.3%	6,637
Vote 8 - Waste Management		1,122	2,000	2,040	50	679	680	(1)	-0.2%	2,000
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		232	255	255	11	24	85	(61)	-71.5%	255
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	42,900	(42,900)	-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	2,119	98,172	119,037	(20,865)	-17.5%	347,615
Expenditure by Vote	1									
Vote 1 - Executive and Council		73,941	60,273	67,142	2,156	7,652	22,381	(14,729)	-65.8%	67,142
Vote 2 - Budget and Treasury Office		22,999	23,616	23,641	1,408	6,722	7,880	(1,159)	-14.7%	23,641
Vote 3 - Corporate Services		30,719	31,134	31,968	2,375	9,010	10,656	(1,646)	-15.4%	31,968
Vote 4 - Planning and Development		7,351	11,889	11,889	542	2,220	3,963	(1,743)	-44.0%	11,889
Vote 5 - Public Safety		23,534	24,424	24,424	1,979	6,611	8,141	(1,531)	-18.8%	24,424
Vote 6 - Health		30,644	27,486	27,574	2,141	9,259	9,191	67	0.7%	27,574
Vote 7 - Sport and Recreation		10,612	11,228	11,228	835	3,000	3,743	(742)	-19.8%	11,228
Vote 8 - Waste Management		3,347	1,517	2,295	359	766	765	1	0.2%	2,295
Vote 9 - Road Transport		1,041	3,183	4,083	169	169	1,361	(1,192)	-87.6%	4,083
Vote 10 - Water		3,023	20,782	20,782	-	-	6,927	(6,927)	-100.0%	20,782
Vote 11 - Environmental Protection		2,065	2,346	2,346	147	554	782	(228)	-29.2%	2,346
Vote 12 - Roads Agency Function		116,290	128,700	128,700	-	-	42,900	(42,900)	-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	12,113	45,963	118,691	(72,729)	-61.3%	356,074
Surplus/ (Deficit) for the year	2	3,619	1,036	1,036	(9,993)	52,209	345	51,864	15017.9%	(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) - M04 October

Part C - Monthly Budget Statement - Financial Statement (Revenue and Expenditure) for 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	1,357	46	750	452	298	66%	1,357
Interest earned - external investments		4,750	5,225	5,225	194	2,465	1,742	724	42%	5,225
Interest earned - outstanding debtors		881	681	681	85	290	227	62	28%	681
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		13,777	14,280	14,280	1,197	5,330	4,760	570	12%	14,280
Transfers recognised - operational		168,113	186,119	186,119	-	84,489	62,040	22,449	36%	186,119
Other revenue		139,306	139,953	139,953	597	4,848	46,651	(41,803)	-90%	139,953
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		329,184	347,615	347,615	2,119	98,172	115,872	(17,700)	-15%	347,615
Expenditure By Type										
Employee related costs		94,315	101,398	101,398	7,215	31,197	33,799	(2,603)	-8%	101,398
Remuneration of councillors		7,723	8,496	8,496	580	2,303	2,832	(529)	-19%	8,496
Debt impairment		1,800	1,000	1,000			333	(333)	-100%	1,000
Depreciation & asset impairment		6,800	6,800	6,800	539	813	2,267	(1,454)	-64%	6,800
Finance charges		830	664	664		34	221	(188)	-85%	664
Bulk purchases								-		
Other materials								-		
Contracted services		8,414	7,214	7,214	289	2,018	2,405	(387)	-16%	7,214
Transfers and grants		44,147	47,217	47,217	304	2,266	15,739	(13,473)	-86%	47,217
Other expenditure		161,536	173,790	173,790	3,185	7,333	57,930	(50,597)	-87%	173,790
Loss on disposal of PPE								-		
Total Expenditure		325,566	346,579	346,579	12,113	45,963	115,526	(69,564)	-60%	346,579
Surplus/(Deficit)		3,619	1,036	1,036	(9,993)	52,209	345	51,864	0	1,036
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,619	1,036	1,036	(9,993)	52,209	345			1,036
Taxation								-		
Surplus/(Deficit) after taxation		3,619	1,036	1,036	(9,993)	52,209	345			1,036
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,619	1,036	1,036	(9,993)	52,209	345			1,036
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,619	1,036	1,036	(9,993)	52,209	345			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 46 337.75 for the month of 31 October 2015, and income for the year to date amounts to R 749 868.99 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 194 384.30, were received for the month under review.

Interest earned – Outstanding debtors

The interest on outstanding debtors amount to R 85 240.49 for the month of October 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 October are R 1 197 000.

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 31 October 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 596 536.59 of the month of September 2015. Other revenue consists of the following:

Nelson Mandela Biosphere Reserve Project	R 50 000.00
--	-------------

Seta – Reimbursements R - 47 881.52 (correction of expenditure against votenumber)

Contributions: Municipality & Products R30 000.00

Sundry Income R 564 418.11 (*consists of amongst others chalets income, firefighting fees, tariffs & penalties, atmospheric emission licence application fees, health claims and vat on grant income*)

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 October 2015 amounts to

R 7 794 876 and the year to date expenditure amounts to R 33 499 174.72 of a budgeted amount of R 109 893 809 represents expenditure of 30%. 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 539 270.77 for the month of October 2015.

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 289 017.62 is reflected in the financial results for the period 31 October 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 October amounts to **R 304 094.89**.

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) - M04 October

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	-	-	10	(10)	-100%	30
Vote 2 - Budget and Treasury Office		6	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		923	430	430	16	42	143	(102)	-71%	430
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		1,935	375	375	60	60	125	(65)	-52%	375
Vote 6 - Health		53	-	-	-	-	-	-	-	-
Vote 7 - Sport and Recreation		370	200	200	-	-	67	(67)	-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	76	102	345	(243)	-71%	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	76	102	345	(243)	-71%	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 - 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 184,300.00	R -	15,358.33	15,358.33	100%	Quotations obtained.	Management deviated from SCM policy, and quotations were obtained.	Savings were identified when obtained quotations. These savings were allocated to other capital expenditure	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
10/50/01/6065/032	ICT Computer Related Equipment	R 153,000.00	R 25,239.47	12,750.00	(12,489.47)	-98%	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 ITE/07/15-16 Closed 09 October 2015	Tender will go to the Bid Evaluation Committee in next 2 weeks (between 11-18 November 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
10/50/01/6050/058	Smoke detectors	R -	R -	-	-	#DIV/0!	Project Cancelled	Budgeted money have been allocated to the steel cabinets	Insufficient funding, quotations received for smoke detectors cost more than budgeted for in the financial year.	Alternatively other funding options need to be explored in order to proceed with the installation of the smoke detectors.
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 allocate for the project to be successful are not sufficient - Project transferred to Maintenance Section	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 55,000.00	R -	4,583.33	4,583.33	100%	In process	Specifications Compiled	Waiting for clarification on warrantee and guarantee issues	Request transfer of funds approved. Awaits letter from supplier.
10/50/01/6050/059	Finger Scanner	R 200,000.00	R -	16,666.67	16,666.67	100%	ITE/16/15-16	Will serve on the Bid Adjudication Committee the 12 November 2015 to make final award	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 16,346.49	2,083.33	(14,263.16)	-685%	In process	Quotations obtained and supplier identified	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
10/50/01/6065/048	Emergency Equipment	R 255,000.00	R 60,046.21	21,250.00	(38,796.21)	-183%	E/11/14-15	Tender awarded to CAW Suppliers	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.
10/50/01/6065/043	Equipment: Swartvlei	R 12,700.00	R -	1,058.33	1,058.33	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	101,632.17	86,250.00	-15,382.17	#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 October 2015										
10/50/01/6010/0	Swartvlei Septic Tank Project	R 91,219.38								
10/50/01/6065/0	Emergency Equipment	24,125.36								
		R 115,344.74								

3.1.6 Table C6: Monthly Budget Statement - Financial Position

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

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	424	95,686
Call investment deposits						
Consumer debtors		6,758	6,758	6,758	38	6,758
Other debtors		4,402	4,402	4,402	13	4,402
Current portion of long-term receivables		2,534	2,534	2,534	8	2,534
Inventory		4,005	4,005	4,005	10	4,005
Total current assets		113,385	113,385	113,385	494	113,385
Non current assets						
Long-term receivables		37,190	37,190	37,190	169	37,190
Investments		20,000	25,000	25,000	0	25,000
Investment property		325,577	300,577	300,577	257	300,577
Investments in Associate						
Property, plant and equipment		146,406	146,406	146,406	424	146,406
Agricultural						
Biological assets						
Intangible assets		3,068	3,068	3,068	7	3,068
Other non-current assets		41	41	41		41
Total non current assets		532,282	512,282	512,282	857	512,282
TOTAL ASSETS		645,667	625,667	625,667	1,350	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	87	36,285
Provisions		22,088	22,088	22,088	46	22,088
Total current liabilities		67,533	59,073	59,073	134	59,073
Non current liabilities						
Borrowing		674				
Provisions		115,415	115,415	115,415	403	115,415
Total non current liabilities		116,089	115,415	115,415	403	115,415
TOTAL LIABILITIES		183,622	174,488	174,488	537	174,488
NET ASSETS	2	462,045	451,179	451,179	813	451,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		460,398	449,532	449,532	749	449,532
Reserves		1,647	1,647	1,647	64	1,647
TOTAL COMMUNITY WEALTH/EQUITY	2	462,045	451,179	451,179	813	451,179

This table excludes the actual figures for Roads department.

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Eden - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	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	1,925	11,218	51,863	(40,646)	-78%	155,590
Government - operating		168,993	186,119	186,119	-	84,489	62,040	22,449	36%	186,119
Government - capital								-		
Interest		4,750	5,906	5,906	194	2,465	1,969	497	25%	5,906
Dividends								-		
Payments										
Suppliers and employees		(293,704)	(279,659)	(279,659)	(11,808)	(43,663)	(93,220)	(49,556)	53%	(279,659)
Finance charges		(830)	(664)	(664)		(34)	(221)	(188)	85%	(664)
Transfers and Grants		(34,896)	(47,217)	(47,217)	(304)	(2,266)	(15,739)	(13,473)	86%	(47,217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30,251)	20,075	20,075	(9,993)	52,209	6,692	(45,518)	-680%	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					(104,306)	(201,296)		(201,296)	#DIV/0!	
Payments										
Capital assets		(9,414)	(1,035)	(1,035)	(76)	(102)	(345)	(243)	71%	(1,035)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6,880)	(1,035)	(1,035)	(104,383)	(201,398)	(345)	201,053	-58276%	(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)	(221)	278	-125%	(664)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(650)	(664)	(664)	-	(499)	(221)	278	-125%	(664)
NET INCREASE/ (DECREASE) IN CASH HELD		(37,781)	18,376	18,376	(114,376)	(149,687)	6,125			18,376
Cash/cash equivalents at beginning:		73,737	35,956	35,956		161,511	35,956			161,511
Cash/cash equivalents at month/year end:		35,956	54,332	54,332		11,824	42,081			179,887

The municipal bank balance at 31 October 2015 totals R 11 823 754.46.

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 OCTOBER 2015		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	161,297,936.52	151,458,188.05
LESS:	66,185,574.29	67,880,089.76
Unspent Conditional Grants	43,679,251.50	43,454,935.41
Current portion long term liabilities	681,794.00	182,762.37
Provision for staff leave	4,566,644.64	4,176,231.05
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	9,350,197.15	12,158,473.93
Sub total	95,112,362.23	83,578,098.29
PLUS:	6,237,140.90	6,282,048.14
VAT Receivable	636,881.98	719,432.89
Receivable Exchange	5,600,258.92	5,562,615.25
Other receivables after impairment		
	101,349,503.13	89,860,146.43
LESS OTHER MATTERS:		
Capital Replacement Reserve	21,370,360.00	21,370,360.00
Sub Total	79,979,143.13	68,489,786.43
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)	55,065,765.13	43,576,408.43

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2015/16									Total	Total over 90 days	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					
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	35	232	10	898	1,174				2,348	2,072			
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900	611	1,519	406	7,495	10,031				20,062	17,526			
Total By Income Source	2000	646	1,751	415	8,393	11,205	-	-	-	22,410	19,598	-	-	
2014/15 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400	108	39	6	2,132	2,284				4,568	4,415			
Other	2500	538	1,713	410	6,261	8,921				17,842	15,182			
Total By Customer Group	2600	646	1,751	415	8,393	11,205	-	-	-	22,410	19,598	-	-	

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 - M04 October

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	1,247								1,247	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	1,161								1,161	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	644								644	
Other	0900									-	
Total By Customer Type	1000	3,053	-	-	-	-	-	-	-	3,053	-

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

		Movements for the month				
	Balance as at 01 Oct 2015	Investments matured	Investments made	Balance as at 31 Oct 2015	Interest earned	Interest earned
					Month	Year to date
Eden district municipality						
<i>Interest Received YTD</i>				-		
<i>Standard Bank</i>	-	-	-35,000,000.00	35,000,000.00	-	460,161.92
<i>FNB</i>	-	-	-35,000,000.00	35,000,000.00	-	435,251.82
<i>ABSA</i>	35,500,000.00	-35,500,000.00	-35,000,000.00	35,000,000.00	193,819.44	433,139.99
<i>Nedbank</i>	-	-	-35,000,000.00	35,000,000.00	-	454,433.23
<i>Standard Bank - Bank Guarantee investment investment</i>	127,831.67	-	-	128,417.94	586.27	2,289.88
BANK DEPOSITS	35,627,831.67	-35,500,000.00	-140,000,000.00	140,128,417.94	194,405.71	1,785,276.84

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 - M04 October

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	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 infrastruc	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	4		2,283	2,283		2,283	571	1,712	300.0%	2,283
								–		
								–		
								–		
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 - M04 October

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	135	2,096	60,979	(58,882)	-96.6%	182,936
Local Government Equitable Share		134,097	138,902	138,902			46,301	(46,301)	-100.0%	138,902
Finance Management		1,250	1,250	1,250	54	215	417	(201)	-48.3%	1,250
Municipal Systems Improvement		934	930	930		245	310	(65)	-20.9%	930
EPWP Incentive		1,000	1,005	1,005	81	265	335	(70)	-20.8%	1,005
Municipal Disaster Recovery Grant		27,432	20,849	20,849		1,371	6,950	(5,579)	-80.3%	20,849
LG: Bulk Water and Waste Water infrastruc		2,500	20,000	20,000			6,667	(6,667)	-100.0%	20,000
Other transfers and grants [insert description]								-		
Provincial Government:		900	3,183	3,183	169	169	531	(361)	-68.1%	3,183
Integrated Transport Planning		900	900	900	169	169	150	19	12.8%	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	304	2,266	61,509	(59,244)	-96.3%	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 - M04 October

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	407	1,639	2,007	(368)	-18%	6,021
Pension and UIF Contributions		132	146	146	11	44	49	(5)	-10%	146
Medical Aid Contributions		195	214	214	22	85	71	14	19%	214
Motor Vehicle Allowance		1,588	1,747	1,747	114	431	582	(151)	-26%	1,747
Cellphone Allowance		335	368	368	26	104	123	(18)	-15%	368
Housing Allowances								-		-
Other benefits and allowances								-		-
Sub Total - Councillors		7,723	8,496	8,496	580	2,303	2,832	(529)	-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	289	1,160	1,170	(10)	-1%	3,509
Pension and UIF Contributions		417	707	707	45	179	236	(56)	-24%	707
Medical Aid Contributions		61	54	54	5	18	18	(0)	-2%	54
Overtime								-		-
Performance Bonus		325	500	500			167	(167)	-100%	
Motor Vehicle Allowance		369	489	489	42	166	163	3	2%	489
Cellphone Allowance		12	23	23	3	11	8	3	42%	23
Housing Allowances		84	84	84	7	28	28	-		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	391	1,562	1,789	(227)	-13%	4,866
% increase	4		18.4%	18.4%						7.3%
Other Municipal Staff										
Basic Salaries and Wages		57,613	59,551	59,551	4,508	20,370	19,850	519	3%	59,551
Pension and UIF Contributions		11,424	13,240	13,240	869	3,536	4,413	(877)	-20%	13,240
Medical Aid Contributions		8,150	9,163	9,163	654	2,620	3,054	(434)	-14%	9,163
Overtime		1,027	1,144	1,144	79	286	381	(95)	-25%	1,144
Performance Bonus		35						-		-
Motor Vehicle Allowance		5,863	5,461	5,461	501	2,166	1,820	346	19%	5,461
Cellphone Allowance		119	149	149		1	50	(49)	-98%	149
Housing Allowances		516	554	554	58	234	185	50	27%	554
Other benefits and allowances		692	2,099	2,099	53	202	700	(498)	-71%	2,099
Payments in lieu of leave		4,342	4,671	4,671	102	218	1,557	(1,339)	-86%	4,671
Long service awards								-		-
Post-retirement benefit obligations								-		-
Sub Total - Other Municipal Staff		89,781	96,032	96,032	6,823	29,634	32,011	(2,377)	-7%	96,032
% increase	4		7.0%	7.0%						7.0%
Total Parent Municipality		102,038	109,894	109,894	7,794	33,498	36,631	(3,133)	-9%	109,394

Remuneration related expenditures year to date amounts to R 33 499 175 which represents a 30% of the total expenditure year to date budget. Increase for Council remuneration are under review and will be implemented and reported accordingly.

Section 9 – Municipal manager’s quality certification

NAVRAE:
ENQUIRIES: J Stander

KONTAKNR
CONTACT NO 044 803 1449

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

KANTOOR:
OFFICES: George

DATUM
DATE 10 November 2015



QUALITY CERTIFICATE

I, G W LOUW, the accounting officer of EDEN DISTRICT MUNICIPALITY (DC4), hereby certify that the–

(mark as appropriate)

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

for the month ended **31 OCTOBER 2015**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name G.W. Louw

Accounting Officer of EDEN DISTRICT MUNICIPALITY (DC4).

Signature [Signature]

Date 11/11/15