



EDEN DISTRICT MUNICIPALITY

FINANCIAL YEAR 2015 - 2016

MONTHLY FINANCIAL REPORT

31 MARCH 2016

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of funds.

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

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

Legislative Framework

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

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

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

SECTION 1 – RESOLUTIONS

SECTION 71 Monthly Budget Statements

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

RECOMMENDATION:

That Council takes note of the monthly report for the year to date ending 31 March 2016.

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 March 2016.

2.2 Consolidated Performance

2.2.1 Against Annual Budget (original)

Revenue by source

The total revenue received for the month of March amounts to **R 38,287,970**, and the year to date revenue amounts to **R 197,679,050**, in comparison to a budgeted figure of **R232,606,153** (excluding Roads budget) representing a **84.9%** of annual revenue. (Refer to income statement attached at the back for reasons for variances.)

Operating Expenditure by type

Operating expenditure for the month of March amounts to **R 24,788,352**, and the year to date expenditure amounts to **R 123,918,083**, which is reported against a budget of **R224,703,916** (excluding Roads budget), representing a **55.1%** of annual expenditure. Spending will increase as the year progresses. (Refer to income statement attached at the back for reasons for variances.)

Capital Expenditure

The capital budget for the financial year amounts to **R 2,290,501**. Capital expenditure for the month of March amounts to **R 79,862**. The year to date expenditure in respect of the capital programme amounts to **R 609,482**, representing **26.6%** 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 March 2016 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 - M09 March

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	6,621	885	6,838	4,966	1,872	38%	6,621
Transfers recognised - operational	168,113	186,119	196,909	35,027	166,119	147,682	18,437	12%	196,909
Other own revenue	156,321	156,271	172,256	2,376	24,722	129,192	(104,470)	-81%	172,256
Total Revenue (excluding capital transfers and contributions)	329,184	347,615	375,786	38,288	197,679	281,839	(84,160)	-30%	375,786
Employee costs	94,315	101,398	105,788	7,555	75,803	79,341	(3,538)	-4%	105,788
Remuneration of Councillors	7,723	8,496	8,296	680	5,599	6,222	(623)	-10%	8,296
Depreciation & asset impairment	6,800	6,800	3,800	252	2,165	2,850	(685)	-24%	3,800
Finance charges	830	664	69	9	43	52	(9)	-17%	69
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	44,147	47,217	-	14,126	18,040	-	18,040	#DIV/0!	-
Other expenditure	171,750	182,004	249,929	2,166	22,268	187,447	(165,178)	-88%	249,929
Total Expenditure	325,566	346,579	367,882	24,788	123,918	275,911	(151,994)	-55%	367,882
Surplus/(Deficit)	3,619	1,036	7,904	13,500	73,761	5,928	67,834	1144%	7,904
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,619	1,036	7,904	13,500	73,761	5,928	67,834	1144%	7,904
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,619	1,036	7,904	13,500	73,761	5,928	67,834	1144%	7,904
Capital expenditure & funds sources									
Capital expenditure	9,414	1,035	1,791	80	609	1,343	(733)	-55%	1,791
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9,414	1,035	1,791	80	609	1,343	(733)	-55%	1,791
Total sources of capital funds	9,414	1,035	1,791	80	609	1,343	(733)	-55%	1,791
Financial position									
Total current assets	113,385	113,385	175,537	-	182,752	-	-	-	113,385
Total non current assets	532,282	512,282	285,987	-	227,499	-	-	-	512,282
Total current liabilities	67,533	59,073	38,215	-	29,204	-	-	-	59,073
Total non current liabilities	116,089	115,415	133,206	-	75,084	-	-	-	115,415
Community wealth/Equity	462,045	451,179	290,103	-	305,963	-	-	-	451,179
Cash flows									
Net cash from (used) operating	(30,251)	20,075	19,917	13,752	75,926	14,938	(60,988)	-408%	19,917
Net cash from (used) investing	(6,880)	(1,035)	(2,265)	(140,080)	(28,555)	(1,718)	26,837	-1562%	(2,291)
Net cash from (used) financing	(650)	(664)	(664)	-	(499)	(443)	56	-13%	(664)
Cash/cash equivalents at the month/year end	35,956	54,332	148,539	-	62,865	144,328	81,463	56%	32,955
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	1,407	124	44	-	-	-	-	11,334	12,910
Creditors Age Analysis									
Total Creditors	2,293	-	-	-	-	-	-	-	2,293

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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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	224,683	37,619	191,192	168,512	22,680	13%	224,683
Executive and council		204,202	209,837	224,683	37,619	191,192	168,512	22,680	13%	224,683
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		1,302	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,036	6,823	6,251	661	5,707	4,688	1,019	22%	6,251
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5,867	6,637	6,065	642	5,520	4,549	971	21%	6,065
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		169	186	186	19	187	139	47	34%	186
<i>Economic and environmental services</i>		116,522	128,955	143,435	8	101	107,576	(107,475)	-100%	143,435
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		116,290	128,700	143,180	-	-	107,385	(107,385)	-100%	143,180
Environmental protection		232	255	255	8	101	191	(90)	-47%	255
<i>Trading services</i>		1,122	2,000	1,417	-	679	1,063	(384)	-36%	1,417
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,122	2,000	1,417	-	679	1,063	(384)	-36%	1,417
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	329,184	347,615	375,786	38,288	197,679	281,840	(84,160)	-30%	375,786
Expenditure - Standard										
<i>Governance and administration</i>		127,659	115,022	95,399	19,364	68,004	71,549	(3,545)	-5%	95,399
Executive and council		73,941	60,273	42,631	15,599	32,310	31,973	337	1%	42,631
Budget and treasury office		22,999	23,616	22,226	1,775	14,900	16,669	(1,769)	-11%	22,226
Corporate services		30,719	31,134	30,542	1,990	20,793	22,906	(2,113)	-9%	30,542
<i>Community and public safety</i>		64,790	63,138	86,810	4,238	45,399	65,107	(19,709)	-30%	86,810
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10,612	11,228	10,616	615	7,656	7,962	(306)	-4%	10,616
Public safety		23,534	24,424	45,890	1,745	15,996	34,417	(18,421)	-54%	45,890
Housing		-	-	-	-	-	-	-	-	-
Health		30,644	27,486	30,304	1,877	21,747	22,728	(981)	-4%	30,304
<i>Economic and environmental services</i>		126,746	146,118	161,619	944	8,311	120,540	(112,228)	-93%	161,619
Planning and development		7,351	11,889	11,559	768	5,467	8,669	(3,202)	-37%	11,559
Road transport		117,331	131,883	147,263	45	1,222	109,772	(108,550)	-99%	147,263
Environmental protection		2,065	2,346	2,798	132	1,622	2,098	(476)	-23%	2,798
<i>Trading services</i>		6,370	22,300	24,056	243	2,204	18,042	(15,837)	-88%	24,056
Electricity		-	-	-	-	-	-	-	-	-
Water		3,023	20,782	20,812	61	585	15,609	(15,024)	-96%	20,812
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,347	1,517	3,244	181	1,619	2,433	(813)	-33%	3,244
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	325,566	346,579	367,884	24,788	123,918	275,238	(151,320)	-55%	367,884
Surplus/ (Deficit) for the year		3,619	1,036	7,902	13,500	73,761	6,602	67,159	1017%	7,902

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 197,679,050** for the period ending 31 March 2016. Other income received includes the final payment of **Equitable share of R 34,726,000** and **Interest on External Investments of R 885,164**. The total revenue received for the month of March amounts to **R 38,287,970**. Refer to separate schedule at the back of the report for variances for Eden.

Operating Expenditure

Operating expenditure of **R 24,788,352** is reported for the period ending 31 March 2016. The majority of these expenditure totals employee related cost of **R 7,555,297**. Grants and Subsidies amounts to **R 14,198,132**, Contracted Services **R 411,020**, General Expenses total to **R 1,115,158**. Refer to separate schedule at the back of the report for variances for Eden.

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) - M09 March

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	224,683	37,619	191,192	168,512	22,680	13.5%	224,683
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	19	187	139	47	33.8%	186
Vote 7 - Sport and Recreation		5,867	6,637	6,065	642	5,520	4,549	971	21.4%	6,065
Vote 8 - Waste Management		1,122	2,000	1,417	-	679	1,063	(384)	-36.1%	1,417
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		232	255	255	8	101	191	(90)	-47.1%	255
Vote 12 - Roads Agency Function		116,290	128,700	143,180	-	-	107,385	(107,385)	-100.0%	143,180
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	375,786	38,288	197,679	281,840	(84,160)	-29.9%	375,786
Expenditure by Vote										
Vote 1 - Executive and Council	1	73,941	60,273	42,631	15,599	32,310	31,973	337	1.1%	42,631
Vote 2 - Budget and Treasury Office		22,999	23,616	22,226	1,775	14,900	16,669	(1,769)	-10.6%	22,226
Vote 3 - Corporate Services		30,719	31,134	30,542	1,990	20,793	22,906	(2,113)	-9.2%	30,542
Vote 4 - Planning and Development		7,351	11,889	11,559	768	5,467	8,669	(3,202)	-36.9%	11,559
Vote 5 - Public Safety		23,534	24,424	45,890	1,745	15,996	34,417	(18,421)	-53.5%	45,890
Vote 6 - Health		30,644	27,486	30,304	1,877	21,747	22,728	(981)	-4.3%	30,304
Vote 7 - Sport and Recreation		10,612	11,228	10,616	615	7,656	7,962	(306)	-3.8%	10,616
Vote 8 - Waste Management		3,347	1,517	3,244	181	1,619	2,433	(813)	-33.4%	3,244
Vote 9 - Road Transport		1,041	3,183	4,083	45	1,222	3,062	(1,840)	-60.1%	4,083
Vote 10 - Water		3,023	20,782	20,812	61	585	15,609	(15,024)	-96.3%	20,812
Vote 11 - Environmental Protection		2,065	2,346	2,798	132	1,622	2,098	(476)	-22.7%	2,798
Vote 12 - Roads Agency Function		116,290	128,700	143,180	-	-	107,385	(107,385)	-100.0%	143,180
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	367,884	24,788	123,918	275,913	(151,995)	-55.1%	367,884
Surplus/ (Deficit) for the year	2	3,619	1,036	7,902	13,500	73,761	5,927	67,834	1144.6%	7,902

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) - M09 March

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	1,345	36	1,038	1,009	29	3%	1,345
Interest earned - external investments		4,750	5,225	6,621	885	6,838	4,966	1,872	38%	6,621
Interest earned - outstanding debtors		881	681	754	96	747	566	181	32%	754
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		13,777	14,280	15,692	-	11,225	11,769	(544)	-5%	15,692
Transfers recognised - operational		168,113	186,119	196,909	35,027	166,119	147,682	18,437	12%	196,909
Other revenue		139,306	139,953	154,464	2,244	11,713	115,848	(104,135)	-90%	154,464
Gains on disposal of PPE					-			-		
Total Revenue (excluding capital transfers and contributions)		329,184	347,615	375,786	38,288	197,679	281,839	(84,160)	-30%	375,786
Expenditure By Type										
Employee related costs		94,315	101,398	105,788	7,555	75,803	79,341	(3,538)	-4%	105,788
Remuneration of councillors		7,723	8,496	8,296	680	5,599	6,222	(623)	-10%	8,296
Debt impairment		1,800	1,000	1,000			750	(750)	-100%	1,000
Depreciation & asset impairment		6,800	6,800	3,800	252	2,165	2,850	(685)	-24%	3,800
Finance charges		830	664	69	9	43	52	(9)	-17%	69
Bulk purchases								-		
Other materials								-		
Contracted services		8,414	7,214	61,905	411	4,651	46,429	(41,778)	-90%	61,905
Transfers and grants		44,147	47,217	-	14,126	18,040	-	18,040	#DIV/0!	-
Other expenditure		161,536	173,790	187,024	1,755	17,617	140,268	(122,651)	-87%	187,024
Loss on disposal of PPE								-		
Total Expenditure		325,566	346,579	367,882	24,788	123,918	275,911	(151,994)	-55%	367,882
Surplus/(Deficit)		3,619	1,036	7,904	13,500	73,761	5,928	67,834	0	7,904
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		3,619	1,036	7,904	13,500	73,761	5,928			7,904
Taxation								-		
Surplus/(Deficit) after taxation		3,619	1,036	7,904	13,500	73,761	5,928			7,904
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,619	1,036	7,904	13,500	73,761	5,928			7,904
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,619	1,036	7,904	13,500	73,761	5,928			7,904

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 36 334 for the month of March 2016, and income for the year to date amounts to R 1 037 722 in comparison to a budgeted amount of R 1 345 354.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short term period. Interest received for the month under review were R 885 164 and income year to date amounts to R 6 837 967 in comparison to a budgeted amount of R 6 620 940.

Interest raised – Outstanding debtors

The interest on outstanding debtors raised amounts to R 95 852.11 for the month of March 2016.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 3% on the cost of additional reseal projects. Revenue in respect of the Agency Services for the month of March amounts to R 0.00 it will be journalize in April 2016.

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 second instalment of R 46,301,000 for Equitable Share was received during November 2015. The final payment of Equitable share was made during March 2016 to the amount of R 34,726,000. 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. Expanded Public Works Programme received R 402,000 and R 302,000, during August 2015 and November 2015 respectively. The final payment of EPWP were received in March to the amount of R 301,000. WC Support Provincial Treasury R 300,000 and WCFMG Assistance (ADD) R 50,000 during the month of

November 2015. Eden District Municipality received R 300 000 for from Provincial Treasury for Performance Management during March 2016.

Other revenue / Sundry income

Other revenue reflects an amount of R 2,243,619 for the month of March 2016. Other revenue consists of the following:

Seta-Reimbursement	R 43,449
Municipal Performance Man.	R300,000

Public Contributions, Donations and Contributions PP

Mossel Bay Call Centre (DM)	R 50,287
-----------------------------	----------

Sundry Income R 1,849,881 (*consists of amongst others chalets income R375,328 / camping fees total to R 224,856, caravans R 30,661, firefighting fees R 1,129,913, tariffs & penalties health R 18,943, atmospheric emission licence application fees R 7,636, health claims R 50,101 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 March 2016 amounts to

R8,234,809.84 and the year to date expenditure amounts to R 81,401,203.61 of a budgeted amount of R 114 083 964 which represents 71.4% of the budgeted amount. Increase in Councillor Remuneration was processed in February (approved at council end of January, implemented February).

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items. The depreciation amounts to R252,137.73 for the month of March 2016.

Finance charges

Finance charges are only accounted for during March and September yearly when the repayments in terms of the long term obligations are due. The total balance due to DBSA of R184,150.24 was paid off at end of March 2016. Eden District Municipality have no loans on the books.

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 411,020.56 is reflected in the financial results for the month ending 31 March 2016.

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 R1,005,000, 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 March 2016 amounts to **R 14,119,502.49**. R13,936,109.54 is paid out to Municipalities from the Municipal Disaster Recovery.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned. The spending on other expenditure is low and will increase 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) - M09 March

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	7	-	-	5	(5)	-100%	7
Vote 2 - Budget and Treasury Office		6	-	140	-	-	105	(105)	-100%	140
Vote 3 - Corporate Services		923	430	1,126	40	195	845	(649)	-77%	1,126
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		1,935	375	775	29	315	581	(266)	-46%	775
Vote 6 - Health		53	-	11	5	5	8	(3)	-40%	11
Vote 7 - Sport and Recreation		370	200	217	(1)	87	163	(76)	-46%	217
Vote 8 - Waste Management		5,800	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	15	7	7	11	(4)	-39%	15
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	2,291	80	609	1,718	(1,108)	-65%	2,291
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	2,291	80	609	1,718	(1,108)	-65%	2,291

Variances explained in Supporting Table C5

The capital budget of R2,290,501.00 consists mainly of the Swartvlei Septic Tank Project of R197,000, Pool Vehicle of R131,530, Emergency Equipment R243,471, IT Equipment R153,000, Finger Scanner R350,000, Council Chamber Revamp R30,000, Steel cabinets R48,000, and Steel Shelves of R17,000.00, Radio Transmitter R400 000, Laptops: Finance Interns R139 500, Fire Extinguishers R54 000, Air Quality Monitoring Equipment R12 000, MSIG Capital R 500 000.

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 4th quarter.

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

Vote number	Project description	Original Budget R'	Adjusted budget R'	YTD Expenditure R'	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	184,300.00	R 80,017.00	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 all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
10/50/01/6065/032	ICT Computer Related Equipment	R 153,000.00	153,000.00	R 136,286.29	Finalised - tender awarded - ITE/02/15-16	Tender Awarded.	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6070/006	Pool Vehicle	R 131,530.00	131,530.00	R 149,860.00	Finalised - tender awarded - ITE/07/15-16	Tender Awarded to Tavcor	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6055/012	Council Chambers Revamp	R 30,000.00	30,000.00	R -	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 all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/051	Steel Cabinet	R 48,000.00	48,000.00	R 40,058.77	In process	Specifications Compiled	Waiting for clarification on warrantee and guarantee issues	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6050/059	Finger Scanner	R 350,000.00	350,000.00	R -	ITE/16/15-16 correct tender number E/03/15-16	Tender has been awarded to Intergrated Management People on the 10 Feb 2016	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/052	Steel Shelves	R 17,000.00	17,000.00	R 16,346.49	In process	Quotations obtained and supplier identified	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/048	Emergency Equipment	R 243,471.00	243,471.00	R 165,347.63	E/11/14-15	Tender awarded to CAW Suppliers	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/043	Equipment: Swartvlei	R 12,700.00	12,700.00	R 7,065.10	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 all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/054	Mission Street : Blinds	R 11,000.00	11,000.00	R 4,947.37	In process	Currently at SCM obtaining quotations	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/055	Office Equipment: Registry	R 1,000.00	1,000.00	R 460.78	In process	Orders issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/056	Refrigerator	R 3,000.00	3,000.00	R 2,192.98	In process	Orders issued	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/057	Radio Transmitter	R 400,000.00	400,000.00	R -	In process	New tender will be advertised after 1 April 2016 - awaiting Roads dept for specs	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/058	Air Quality Monitoring Equipment	R 12,000.00	12,000.00	R 6,900.00	In process	Currently at SCM obtaining quotations	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/059	Laptops : Finance Interns	R 139,500.00	139,500.00	R -	In process	Tender has been awarded.	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/060	Fire Exstinguishers	R 54,000.00	54,000.00	R -	In process	Tender already awarded	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects.
10/50/01/6065/061	MSIG Capital		500,000.00	R -				
Totals		1,790,501.00	2,290,501.00	609,482.41				
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 March 2016								
10/50/01/6065/032	ICT Computer Related Equipment	R -						
10/50/01/6065/043	Equipment: Swartvlei	R -						
10/50/01/6065/048	Emergency Equipment	R -						
10/50/01/6065/051	Steel Cabinet	R -						
10/50/01/6065/054	Mission Street : Blinds	R -						
10/50/01/6065/058	Air Quality Monitoring Equipment	R 6,612.00						
		R 6,612.00						

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	148,539	166,646	95,686
Call investment deposits						
Consumer debtors		6,758	6,758	14,946	6,394	6,758
Other debtors		4,402	4,402	5,016	6,215	4,402
Current portion of long-term receivables		2,534	2,534	2,757	-	2,534
Inventory		4,005	4,005	4,279	3,497	4,005
Total current assets		113,385	113,385	175,537	182,752	113,385
Non current assets						
Long-term receivables		37,190	37,190	57,679	-	37,190
Investments		20,000	25,000	26	26	25,000
Investment property		325,577	300,577	85,712	85,684	300,577
Investments in Associate						
Property, plant and equipment		146,406	146,406	140,469	139,806	146,406
Agricultural						
Biological assets						
Intangible assets		3,068	3,068	2,101	1,983	3,068
Other non-current assets		41	41	-		41
Total non current assets		532,282	512,282	285,987	227,499	512,282
TOTAL ASSETS		645,667	625,667	461,524	410,251	625,667
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		700	700	-	7	700
Consumer deposits						
Trade and other payables		44,745	36,285	35,502	23,009	36,285
Provisions		22,088	22,088	2,713	6,188	22,088
Total current liabilities		67,533	59,073	38,215	29,204	59,073
Non current liabilities						
Borrowing		674				
Provisions		115,415	115,415	133,206	75,084	115,415
Total non current liabilities		116,089	115,415	133,206	75,084	115,415
TOTAL LIABILITIES		183,622	174,488	171,421	104,288	174,488
NET ASSETS	2	462,045	451,179	290,103	305,963	451,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		460,398	449,532	264,933	284,593	449,532
Reserves		1,647	1,647	25,170	21,370	1,647
TOTAL COMMUNITY WEALTH/EQUITY	2	462,045	451,179	290,103	305,963	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 - M09 March

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	181,992	2,376	24,722	136,494	(111,772)	-82%	181,992
Government - operating		168,993	186,119	186,419	35,027	166,119	139,814	26,305	19%	186,419
Government - capital							-	-		
Interest		4,750	5,906	6,621	885	6,838	4,966	1,872	38%	6,621
Dividends								-		
Payments										
Suppliers and employees		(293,704)	(279,659)	(307,529)	(10,401)	(103,670)	(230,647)	(126,976)	55%	(307,529)
Finance charges		(830)	(664)	(69)	(9)	(43)	(52)	(9)	18%	(69)
Transfers and Grants		(34,896)	(47,217)	(47,517)	(14,126)	(18,040)	(35,638)	(17,598)	49%	(47,517)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30,251)	20,075	19,917	13,752	75,926	14,938	(60,988)	-408%	19,917
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				26	(140,000)	(27,946)		(27,946)	#DIV/0!	
Payments										
Capital assets		(9,414)	(1,035)	(2,291)	(80)	(609)	(1,718)	(1,109)	65%	(2,291)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6,880)	(1,035)	(2,265)	(140,080)	(28,555)	(1,718)	26,837	-1562%	(2,291)
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)	(443)	56	-13%	(664)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(650)	(664)	(664)	-	(499)	(443)	56	-13%	(664)
NET INCREASE/ (DECREASE) IN CASH HELD		(37,781)	18,376	16,988	(126,328)	46,871	12,777			16,962
Cash/cash equivalents at beginning:		73,737	35,956	131,551		15,993	131,551			15,993
Cash/cash equivalents at month/year end:		35,956	54,332	148,539		62,865	144,328			32,955

The municipal bank balance at 31 March 2016 totals R 62 864 859.30.

Detailed information regarding the cash position is tabled below.

REPORTING MONTH: 31 MARCH 2016		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	155,857,797.45	166,645,977.63
LESS:	80,671,097.68	99,880,689.54
Unspent Conditional Grants	30,615,392.88	15,219,273.34
Current portion long term liabilities	182,762.37	7,404.07
Provision for staff leave	3,942,806.31	3,919,851.47
Provision for staff shift allowance	1,237,618.00	1,237,618.00
Post Retirement Benefits	24,315,652.00	24,315,652.00
Current Portion: Alien Vegetation	4,362,451.00	4,362,451.00
Performance Bonus	481,322.00	481,322.00
Grant received in advance	-	26,044,500.00
Trade Payables	4,745,820.00	4,940,552.00
Unspent Capital budget 9 months	664,000.00	813,000.00
Unspent Operational budget 9 months	10,123,273.12	18,539,065.66
Sub total	75,186,699.77	66,765,288.09
PLUS:	2,544,681.50	3,197,067.00
VAT Receivable	-	-
Receivable Exchange	2,544,681.50	3,197,067.00
Other receivables after impairment		
	77,731,381.27	69,962,355.09
LESS OTHER MATTERS:		
Capital Replacement Reserve	25,170,360.00	25,170,360.00
Sub Total	52,561,021.27	44,791,995.09
LESS: CONTIGENT LIABILITIES	21,409,779.00	21,409,779.00
F du Toit (Vicbay Theft)	376,750.00	376,750.00
Claim from Lefatshe Computer Systems	12,733,029.00	12,733,029.00
Claim from Department of Public Works (Correctional Services Uniondale)	8,300,000.00	8,300,000.00
Surplus / (Deficit)	31,151,242.27	23,382,216.09

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2015/16									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	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	29	82	12					1,188	1,311	1,188			
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	1,378	42	33					10,146	11,599	10,146			
Total By Income Source	2000	1,407	124	44	-	-	-	-	11,334	12,910	11,334	-	-	
2014/15 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400	1,327	26	28					2,107	3,488	2,107			
Other	2500	80	98	17					9,227	9,422	9,227			
Total By Customer Group	2600	1,407	124	44	-	-	-	-	11,334	12,910	11,334	-	-	

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 - M09 March

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	1,167									1,167	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	1,127									1,127	
Loan repayments	0600										-	
Trade Creditors	0700	-									-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2,293	-	-	-	-	-	-	-	-	2,293	-

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 March 2016	Movements for the month			Balance as at 31 March 2016	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made	Interest capitalised			
<i>Eden district municipality</i>							
<i>Interest Received YTD</i>					-		3,673,870.62
<i>Standard Bank</i>	35,000,000.00				35,000,000.00		-
<i>FNB</i>	35,000,000.00	-35,000,000.00	-35,000,000.00		35,000,000.00	262,122.83	262,122.83
<i>ABSA</i>	35,000,000.00	-35,000,000.00			-	420,863.01	420,863.01
<i>Nedbank</i>	35,000,000.00				35,000,000.00		-
<i>Standard Bank - Bank Guarantee investment</i>	130,263.08				130,263.08		-
BANK DEPOSITS	140,130,263.08	-70,000,000.00	-35,000,000.00	-	105,130,263.08	682,985.84	4,356,856.46

The municipality invest surplus funds on a 30 days short-term investment period in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council. This should be enhanced to maximise this revenue stream. From 31st March 2016 the Investments will be structured according to the Municipalities Cash and Investment Policy.

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 - M09 March

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	35,027	162,936	137,202	19,726	14.4%	182,936
Local Government Equitable Share		134,097	138,902	138,902	34,726	138,902	104,177	34,726	33.3%	138,902
Finance Management		1,250	1,250	1,250		1,250	938			1,250
Municipal Systems Improvement		934	930	930		930	698			930
EPWP Incentive		1,000	1,005	1,005	301	1,005	754			1,005
Municipal Disaster Recovery Grant		27,432	20,849	20,849		20,849	15,637			20,849
LG: Bulk Water and Waste Water infrastruct.	3	2,500	20,000	20,000			15,000	(15,000)	-100.0%	20,000
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		900	3,183	3,183	-	3,183	2,387	796	33.3%	3,183
Integrated Transport Planning		900	900	900		900	675	225	33.3%	900
Rural Roads Asset Management Grant	4		2,283	2,283		2,283	1,712	571	33.3%	2,283
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	168,113	186,119	186,119	35,027	166,119	139,589	20,521	14.7%	186,119

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

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

7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	14,082	16,818	137,202	(120,384)	-87.7%	182,936
Local Government Equitable Share		134,097	138,902	138,902		-	104,177	(104,177)	-100.0%	138,902
Finance Management		1,250	1,250	1,250	56	562	938	(376)	-40.1%	1,250
Municipal Systems Improvement		934	930	930		245	698	(452)	-64.9%	930
EPWP Incentive		1,000	1,005	1,005	90	704	754	(50)	-6.6%	1,005
Municipal Disaster Recovery Grant		27,432	20,849	20,849	13,936	15,307	15,637	(330)	-2.1%	20,849
LG: Bulk Water and Waste Water infrastruc		2,500	20,000	20,000			15,000	(15,000)	-100.0%	20,000
Other transfers and grants [insert description]								-		
Provincial Government:										
Integrated Transport Planning		900	900	1,800	45	1,222	1,350	(128)	-9.5%	1,800
Rural Roads Asset Management Grant			2,283	2,283			1,712	(1,712)	-100.0%	2,283
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		168,113	186,119	187,019	14,126	18,040	140,264	(122,224)	-87.1%	187,019

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

The Equitable Share is used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and therefore unconditional.

Thus the total Operating and Capital expenditure can be incurred against it.

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 - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15	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	5,901	497	4,015	4,426	(411)	-9%	5,901
Pension and UIF Contributions		132	146	146	12	99	109	(10)	-10%	146
Medical Aid Contributions		195	214	214	21	196	161	35	22%	214
Motor Vehicle Allowance		1,588	1,747	1,667	124	1,057	1,250	(193)	-15%	1,667
Cellphone Allowance		335	368	368	26	233	276	(44)	-16%	368
Housing Allowances								-		-
Other benefits and allowances								-		-
Sub Total - Councillors		7,723	8,496	8,296	680	5,599	6,222	(623)	-10%	8,296
% increase	4		10.0%	7.4%						7.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,266	3,509	3,554	290	2,696	2,666	30	1%	3,554
Pension and UIF Contributions		417	707	652	45	406	489	(83)	-17%	652
Medical Aid Contributions		61	54	57	5	43	43	0	1%	57
Overtime								-		-
Performance Bonus		325	500	546			410	(410)	-100%	546
Motor Vehicle Allowance		369	489	572	42	377	429	(52)	-12%	572
Cellphone Allowance		12	23	33	2	23	25	(2)	-6%	33
Housing Allowances		84	84	84	7	63	63	-		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	5,498	392	3,608	4,124	(515)	-12%	5,498
% increase	4		18.4%	21.3%						21.3%
Other Municipal Staff										
Basic Salaries and Wages		57,613	59,551	59,872	4,428	41,676	44,904	(3,228)	-7%	59,872
Pension and UIF Contributions		11,424	13,240	12,451	842	7,909	9,338	(1,430)	-15%	12,451
Medical Aid Contributions		8,150	9,163	8,395	727	6,113	6,296	(183)	-3%	8,395
Overtime		1,027	1,144	1,263	100	982	947	35	4%	1,263
Performance Bonus		35						-		-
Motor Vehicle Allowance		5,863	5,461	6,098	480	4,571	4,573	(2)	0%	6,098
Cellphone Allowance		119	149	132		5	99	(94)	-95%	132
Housing Allowances		516	554	726	58	534	544	(10)	-2%	726
Other benefits and allowances		692	2,099	1,342	53	501	1,006	(505)	-50%	1,342
Payments in lieu of leave		4,342	4,671	4,430	50	4,322	3,323	1,000	30%	4,430
Long service awards								-		-
Post-retirement benefit obligations				5,582	426	5,580	4,186	1,394	33%	
Sub Total - Other Municipal Staff		89,781	96,032	100,290	7,163	72,194	75,217	(3,023)	-4%	94,708
% increase	4		7.0%	11.7%						5.5%
Total Parent Municipality		102,038	109,894	114,084	8,234	81,401	85,563	(4,161)	-5%	108,502

The year to date expenditure in respect of remuneration amounts to R81 401 203.61 which represents a 71.4% of the budgeted amount.

Section 9 – Municipal manager’s quality certification

NAVRAE:
ENQUIRIES: L Hoek

KONTAKNR
CONTACT NO 044 803 1449

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

KANTOOR:
OFFICES: George

DATUM
DATE 12 April 2016



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 of affairs of the municipality
- Mid- year budget and performance assessment

for the month ended **31 MARCH 2016**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Louise Hoek (Acting MM)

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

Signature [Handwritten Signature]

Date 14/04/2016

Expenditure per category incurred excl Roads Function for March 2016 + Year to Date

DESCRIPTION	2nd Adjustment Budget 2015/2016 March 2016	Month - March 2016	YTD March 2016	% SPENT	Note
SALARY RELATED EXPENSES					
Salaries	63,425,932.72	4,717,712.27	44,372,227.84	70%	
Overtime	1,262,877.20	99,729.71	982,108.98	78%	
EARLY RETIREMENT PACKAGE	5,581,714.19	426,359.68	5,580,407.20	100%	
Performance Bonus	546,250.00	-	-	0%	
Housing	809,555.80	64,817.15	597,064.79	74%	
Bonus	4,430,044.55	49,927.65	4,322,103.36	98%	
Pension	9,540,168.21	744,682.69	6,924,925.74	73%	
Medical	8,452,670.44	731,950.80	6,156,618.90	73%	
Group Insurance	713,216.19	53,538.84	500,944.76	70%	
UIF	462,600.76	31,889.94	306,731.02	66%	
Workmens Compensation	1,209,165.31	-	-	0%	
Bargaining	30,045.40	1,725.50	16,377.75	55%	
Skills Development levy	1,147,847.11	55,629.42	565,647.35	49%	
Travelling Allow ance	6,669,793.20	521,898.04	4,948,377.15	74%	
Acting Allow ance	482,100.00	-	-	0%	
Standby Allow ance	859,627.68	55,035.66	525,340.28	61%	
Telephone Allow ance	164,570.00	400.00	3,800.00	2%	
total	105,788,178.76	7,555,297.35	75,802,675.12	72%	In Line
Remuneration	5,900,703.40	496,821.54	4,014,599.41	68%	
Pension	145,657.60	11,505.03	98,801.33	68%	
Medical	214,300.90	21,375.01	195,785.08	91%	
Travelling Allow ance	1,666,699.90	123,682.91	1,056,567.67	63%	
Telephone Allow ance	368,424.10	26,128.00	232,775.00	63%	
total	8,295,785.90	679,512.49	5,598,528.49	67%	In Line
Bad Debts	1,000,000.00	-	-	0%	Note 1
Depreciation	3,800,000.00	252,137.73	2,165,365.56	57%	Note 2
Repairs and maintenance	5,768,174.81	317,129.43	2,474,586.72	43%	Note 3
Interest	68,811.92	8,791.94	42,603.86	62%	Note 4
Contracted services	61,905,174.51	411,020.56	4,650,914.26	8%	Note 5
Grant projects		14,198,132.00	18,535,634.17		Note 6
Ow n fund projects	3,928,581.39	251,171.62	906,058.06	23%	Note 7
General expenses	26,180,236.61	1,115,158.88	13,741,717.06	52%	Note 8
Contribution	5,518,973.00	-	-	0%	Note 1
Actuarial loss	2,450,000.00	-	-	0%	Note 1
Capital Expenditure	2,290,501.00	79,862.32	609,482.41	27%	Note 9
total	112,910,453.24	16,633,404.48	43,126,362.10	38%	
TOTAL EXPENDITURE	226,994,417.90	24,868,214.32	124,527,565.71	55%	

Income per category received excl Roads Function for March + Year to Date

INCOME	2nd Adjustment Budget 2015/2016 March 2016	Month - March 2016	YTD March 2016	% RECEIVED	Note
EQS - RSC Levies grant	(138,902,000.00)	(34,726,000.00)	(138,902,000.00)	100%	Note 10
Rental of Facilities and Equipment	(1,345,354.34)	(36,334.84)	(1,037,722.30)	77%	In Line
Interest earned external investments	(6,620,940.89)	(885,164.81)	(6,837,967.15)	103%	Note 11
Interest earned outstanding debtors	(754,230.04)	(95,852.11)	(746,714.77)	99%	Note 12
Government Grant and subsidies	(58,006,552.55)	(644,449.52)	(28,806,222.99)	50%	Note 13
Income Agency services	(15,692,010.00)	-	(11,225,036.15)	72%	Note 14
Contributions municipalities	(591,145.33)	-	-	0%	
Contributions municipalities & products	(263,790.00)	-	(30,000.00)	11%	
Sundry income	(9,671,375.45)	(1,849,881.83)	(9,546,690.08)	99%	In Line
Public contribution and donated PPE	(758,755.15)	(50,287.75)	(546,697.15)	72%	In Line
	(232,606,153.75)	(38,287,970.86)	(197,679,050.59)	85%	
SURPLUS / DEFICIT	(5,611,735.85)	(13,419,756.54)	(73,151,484.88)	1304%	

Up to 31 March 2016, 75% should have been spend/received

Notes:

Note 1: Processed with compilation of annual financial statements

Note 2: At year end review of useful lives/residual value, adjustment processed with compilation of AFS

Note 3: Spending of Repairs and Maintenance not in line with projections, to commence 2016/17

Note 4: Loans was repaid at the end of March, Interest was less than budgeted for, can be seen as a saving.

Note 5: With the unbundling of grants funding, contracted services increased. Journals must still be passed to write expenditure from grants to contracted services to give a more clear view

Note 6: Grant and Subsidies budget is moved to Contracted Services, the expenditure must still be processed to contracted Services

Note 7: Refer to detail list of projects

Note 8: R3m Lefatshe on budget, R0 payment, Purchase of linen R700 000 budget, R0 spending

Note 9: Finger Scanner R350 000 budget, R0 spending, Radio Transmitter R400 000 budget, R0 spending, Laptops Finance Interns R139 500 budget, R0 spending, MSIG Capital R500 000 budget, R0 spending

Note 10: R34 726 000 received during March as final payment for Equitable Share

Note 11: Excess funds invested, higher interest earned

Note 12: Interest on councillor debtor accounts raised

Note 13: R20m included in budget, R0 received for water infrastructure

Note 14: Additional allocation from Roads, increase in admin fee, March fee will be journalize during April

Own Funded Project List for the month of March 2016 and Year to Date

Description	CurrMthActual	YTD Budget	Total Budget	Commitment	YTD actual	AvailableBudget
HOUSE TO HOME	-	29,997.00	40,000.00	-	-	40,000.00
SPECIAL NEEDS - SPEAKER	-	14,997.00	20,000.00	-	-	20,000.00
COMMUNITY DEVELOPMENT	-	281,499.00	497,000.00	3,999.70	135,515.43	357,484.87
SPACIAL DEVELOPMENT FRAM EWORK	-	50,000.00	200,000.00	-	-	200,000.00
RECORDS CLEAN-UP PROJECT	27,631.67	45,000.00	60,000.00	-	62,572.32	-2,572.32
EMPLOYEE WELLNESS	2,290.82	18,747.00	25,000.00	-	2,290.82	22,709.18
EXTERNAL BURSARIES	60,441.60	49,999.00	100,000.00	-	62,664.60	37,335.40
OHS: STATUTORY REQUIREM. PROJECTS	-	63,786.00	87,581.39	-	31,984.75	55,596.64
EDUCATION FORUM	-	4,998.00	10,000.00	-	-	10,000.00
LAUNCH OF FIRE ACADEMY	-	17,499.00	20,000.00	-	-	20,000.00
SCOA IMPLEMENTATION	15,865.00	749,997.00	1,000,000.00	-	177,822.00	822,178.00
DIGITAL LAW LIBRARY	-	6,249.00	-	-	-	-
SMALL BUSINESS DEVELOPMENT	-	12,498.00	-	-	-	-
FILM LOCATION GUIDE	50,000.00	24,999.00	50,000.00	-	50,000.00	-
SOCIAL MEDIA CAMPAIGN	-	3,747.00	5,000.00	-	-	5,000.00
TOURISM INDABA	19,500.06	28,926.00	35,000.00	-	19,500.06	15,499.94
Tourism development-Eden School ofCulinary Arts	-	74,997.00	100,000.00	-	87,719.30	12,280.70
TOURISM AND MARKETING MA TERIAL	-	17,496.00	25,000.00	24,999.03	-	0.97
Toursim Destination Mark eting	4,837.72	15,428.00	27,000.00	7,728.90	4,837.72	14,433.38
Individual Performance Management	42,300.00	145,999.00	292,000.00	-	57,284.00	234,716.00
PERFORM MGT APR/SDBIP	17,804.75	150,000.00	300,000.00	-	123,321.25	176,678.75
DMISA CONGRESS	-	29,997.00	40,000.00	-	40,000.00	-
MUNICIPAL HEALTH PROJEC TS	-	1,706.00	-	-	-	-
Rural Development Progr.	-	67,500.00	90,000.00	-	-	90,000.00
MUNICIPAL HEALTH PROJEC TS	-	54,544.00	75,000.00	4,143.00	40,045.81	30,811.19
GREENEST MUNICIPALITY AW ARD PROJECTS	-	4,998.00	10,000.00	-	-	10,000.00
INTEGRATED WASTE MGT - PLAN	-	509,088.00	700,000.00	-	-	700,000.00
GREENEST MUNICIPALITY AW ARD PROJECTS	10,500.00	19,998.00	40,000.00	-	10,500.00	29,500.00
GREENEST MUNICIPALITY AW ARD PROJECTS	-3,252.42	19,998.00	40,000.00	3,252.42	-3,252.42	40,000.00
GREENEST MUNICIPALITY AW ARD PROJECTS	3,252.42	19,998.00	40,000.00	9,097.20	3,252.42	27,650.38
	251,171.62	2,534,685.00	3,928,581.39	53,220.25	906,058.06	2,969,303.08

Expenditure for MARCH 2016 per Function for each department

Items	Executive & Council	Budget & Treasury Office	Corporate Services	Planning & Development	Public Safety	Health
Employee Related Cost	680,028.23	1,494,990.82	1,326,736.88	426,159.63	1,204,048.62	1,648,292.63
Councillor Remuneration	679,512.49	-	-	-	-	-
Bad Debts	-	-	-	-	-	-
Depreciation	6,878.04	78,944.25	67,904.61	2,278.87	71,962.51	12,642.32
Repairs & Maintenance	-	-	32,160.48	129,515.28	119,525.15	-
Interest on External Borrowings	8,791.94	-	-	-	-	-
Contracted Services	-	86,280.88	86,793.22	43,214.38	185,922.85	519.76
Grants & Subsidies Operating Projects	13,936,109.54	55,517.52	28,628.86	-	-	83,130.00
Operating Projects	-	-	106,229.09	134,442.53	-	-
General Expenses	287,259.68	59,576.72	341,880.57	31,889.48	163,969.22	132,146.89
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	15,598,579.92	1,775,310.19	1,990,333.71	767,500.17	1,745,428.35	1,876,731.60
Total Revenue	(37,619,072.83)					(18,943.79)
Nett (Surplus) / Deficit	(22,020,492.91)	1,775,310.19	1,990,333.71	767,500.17	1,745,428.35	1,857,787.81

Items	Sport & Recreation	Waste Management	Road Transport	Water	Environmental Protection	TOTAL
Employee Related Cost	479,072.28	114,308.09	-	61,085.79	120,574.38	7,555,297.35
Councillor Remuneration	-	-	-	-	-	679,512.49
Bad Debts	-	-	-	-	-	-
Depreciation	11,297.36	229.77	-	-	-	252,137.73
Repairs & Maintenance	35,928.52	-	-	-	-	317,129.43
Interest on External Borrowings	-	-	-	-	-	8,791.94
Contracted Services	2,039.47	-	-	-	6,250.00	411,020.56
Grants & Subsidies Operating Projects	-	50,000.00	44,746.08	-	-	14,198,132.00
Operating Projects	-	10,500.00	-	-	-	251,171.62
General Expenses	87,092.70	6,402.83	-	-	4,940.79	1,115,158.88
Contribution to Provision / Reserves	-	-	-	-	-	-
Loss on Disposal of PPE	-	-	-	-	-	-
Total Expenditure	615,430.33	181,440.69	44,746.08	61,085.79	131,765.17	24,788,352.00
Total Revenue	(642,318.23)				(7,636.01)	(38,287,970.86)
Nett (Surplus) / Deficit	(26,887.90)	181,440.69	44,746.08	61,085.79	-	(13,499,618.86)

Roads Income and Expenditure for March 2016 and the Cumulative figure to date.

Actual Income Received Year to date MARCH 2016				
Advances Received	Budgeted Income	Actual income to date	Cumulative for the year	Income still awaited
For April and May 2015 on 23rd April 2015		R 24,867,672	R 24,867,672	
For June and July 2015 on 16th July 2015		R 22,782,000	R 47,649,672	
For August and September 2015 on 7th September 2015		R 24,496,702	R 72,146,374	
For October and November 2015 on 12th November 2015		R 23,917,156	R 96,063,530	
For December 2015 and January 2016 on 21st January 2016		R 23,917,156	R 119,980,686	
For February and March 2016 on 7th March 2016		R 21,477,314		
TOTAL RECEIVED FOR THE 2015/2016 FINANCIAL YEAR	R 141,458,000.00		R 141,458,000.00	R -
Actual expenditure for MARCH 2016 and Year to date				
Description	Budget 2015/2016	Actual - MARCH 2016	Cumulative for the year	Available
Maintenance	75,508,000.00	R 9,707,926.01	R 72,206,438.17	R 3,301,561.83
Regravel	15,000,000.00	R 1,826,045.32	R 15,297,790.06	R -297,790.06
Construction - Geelhoutboom	3,000,000.00	R -	R 3,382,731.58	R -382,731.58
Construction - Calitzdorp	8,000,000.00	R 2,759,517.35	R 12,194,516.70	R -4,194,516.70
Reseal	16,250,000.00	R 2,382,265.62	R 16,011,080.23	R 238,919.77
Dysselsdorp	6,700,000.00	R 1,922,943.86	R 5,523,559.60	R 1,176,440.40
Swartwei project	17,000,000.00	R 874,655.36	R 15,826,686.77	R 1,173,313.23
Total Expenditure	R 141,458,000.00	R 19,473,353.52	R 140,442,803.11	R 1,015,196.89

Please note that the Roads Function last and final payment was received on the 7th of March 2016.