



**EDEN DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2013 - 2014**

**MONTHLY FINANCIAL REPORT**

**30 NOVEMBER 2013**

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## **Glossary**

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

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

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

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

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

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

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations April 2009

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

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

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

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

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

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

**Unauthorised expenditure** – Generally, spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

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

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

## **Legislative Framework**

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

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

Section 71: Monthly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **SECTION 1 – RESOLUTIONS**

#### **SECTION 71 Monthly budget statements**

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

#### **RECOMMENDATION:**

That Council notes the monthly report and any other supporting documentation on the implementation of the budget and the financial affairs for the month ending 30 November 2013;

## **Section 2 – Executive Summary**

### **2.1 Introduction**

These figures are presented in terms of section 71 of the MFMA. The information is presented for month of October 2013 year to date.

### **2.2 Consolidated performance**

#### **2.2.1 Against annual budget (original)**

##### **Revenue by source**

Year to date operating revenue reflects for the month ending November 2013 is 66%. This is mainly due to the Equitable Share RSC replacement grant that was received in the 2<sup>nd</sup> quarter.

##### **Operating revenue by type**

Currently expenditure is 31% or R54.04m. Excluding the non-cash items from the calculations will results in expenditure reflection a 27% spending level.

### **2.3 Material variances from SDBIP**

Service Delivery and Budget Implementation plan variances is not dealt with as part of this report. The municipality mainly processed adjustment to the SDBIP during the January Adjustment budget process.

### **2.4 Remedial or corrective steps**

This will be dealt with during the adjustment budget process in January 2014.

### **2.6 Conclusion**

The municipality is in the process of implementing various changes in the reporting formats. This is to bring the reporting in line with the requirements of the Municipal Finance Management Act and the Municipal Budget and Reporting Regulations. This process is on-going and will result in various changes in the way information is presented to Council in future.

## 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 - M05 November

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 991	2 051	-	350	1 710	854	855	100%	2 051
Transfers recognised - operational	128 949	133 413	-	43 523	100 696	55 589	45 107	81%	133 413
Other own revenue	45 333	40 939	-	3 317	13 933	17 058	(3 125)	-18%	40 939
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>176 273</b>	<b>176 402</b>	<b>-</b>	<b>47 189</b>	<b>116 339</b>	<b>73 501</b>	<b>42 838</b>	<b>58%</b>	<b>176 402</b>
Employee costs	88 009	91 952	-	10 004	37 040	38 313	(1 273)	-3%	91 952
Remuneration of Councillors	6 871	6 954	-	568	2 796	2 898	(101)	-3%	6 954
Depreciation & asset impairment	8 136	8 136	-	-	-	3 390	(3 390)	-100%	8 136
Finance charges	750	585	-	-	123	244	(121)	-50%	585
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	8 996	3 744	-	297	1 198	1 560	(362)	-	3 744
Other expenditure	62 575	63 677	-	2 609	12 885	26 532	(13 647)	-51%	63 677
<b>Total Expenditure</b>	<b>175 337</b>	<b>175 048</b>	<b>-</b>	<b>13 477</b>	<b>54 042</b>	<b>72 937</b>	<b>(18 895)</b>	<b>-26%</b>	<b>175 048</b>
<b>Surplus/(Deficit)</b>	<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>	<b>61 732</b>	<b>10939%</b>	<b>1 354</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>	<b>61 732</b>	<b>10939%</b>	<b>1 354</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>	<b>61 732</b>	<b>10939%</b>	<b>1 354</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>936</b>	<b>8 875</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>2 958</b>	<b>(2 955)</b>	<b>-100%</b>	<b>8 875</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	936	8 875	-	-	3	740	(737)	-100%	8 875
<b>Total sources of capital funds</b>	<b>936</b>	<b>8 875</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>740</b>	<b>(737)</b>	<b>-100%</b>	<b>8 875</b>
<b>Financial position</b>									
Total current assets	55 001	53 866	-	-	-	-	-	-	53 866
Total non current assets	662 404	629 283	-	-	-	-	-	-	629 283
Total current liabilities	47 625	45 243	-	-	-	-	-	-	45 243
Total non current liabilities	94 626	89 124	-	-	-	-	-	-	89 124
<b>Community wealth/Equity</b>	<b>17 075</b>	<b>16 018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 018</b>
<b>Cash flows</b>									
Net cash from (used) operating	(10 771)	17 893	-	33 713	62 297	7 455	54 841	736%	17 893
Net cash from (used) investing	(935)	(8 875)	-	4 216	(25 408)	(3 698)	(21 710)	587%	(8 875)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(11 706)</b>	<b>34 911</b>	<b>-</b>	<b>-</b>	<b>60 274</b>	<b>29 651</b>	<b>30 623</b>	<b>103%</b>	<b>32 403</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	1 234	670	507	9 753	-	-	-	-	12 164
<b>Creditors Age Analysis</b>									
Total Creditors	2 350	-	-	-	-	-	-	-	2 350



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

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 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

DC4 Eden - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		170 326	171 640	-	46 535	113 541	71 517	42 024	59%	171 640
Executive and council		168 962	170 528	-	46 284	113 290	71 053	42 237	59%	170 528
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		1 364	1 112	-	251	251	463	(212)	-48%	1 112
<b>Community and public safety</b>		5 145	4 713	-	631	2 684	1 964	720	37%	4 713
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		4 985	4 553	-	611	2 608	1 897	712	38%	4 553
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		160	160	-	20	75	67	9	13%	160
<b>Economic and environmental services</b>		475	50	-	23	114	21	93	448%	50
Planning and development		-	-	-	-	4	-	4	#DIV/0!	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		475	50	-	23	110	21	89	427%	50
<b>Trading services</b>		327	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		327	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>176 273</b>	<b>176 403</b>	<b>-</b>	<b>47 189</b>	<b>116 339</b>	<b>73 501</b>	<b>42 838</b>	<b>58%</b>	<b>176 403</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		83 011	92 559	-	5 879	25 325	38 566	(13 241)	-34%	92 559
Executive and council		35 818	44 270	-	1 618	8 225	18 446	(10 220)	-55%	44 270
Budget and treasury office		21 007	20 012	-	1 719	6 831	8 338	(1 507)	-18%	20 012
Corporate services		26 185	28 276	-	2 543	10 269	11 782	(1 513)	-13%	28 276
<b>Community and public safety</b>		61 675	60 970	-	6 076	22 293	25 404	(3 112)	-12%	60 970
Community and social services		3 546	2 940	-	276	1 014	1 225	(211)	-17%	2 940
Sport and recreation		7 089	8 008	-	666	2 661	3 337	(676)	-20%	8 008
Public safety		27 956	25 608	-	2 608	8 679	10 670	(1 991)	-19%	25 608
Housing		-	-	-	-	-	-	-	-	-
Health		23 084	24 414	-	2 525	9 940	10 172	(233)	-2%	24 414
<b>Economic and environmental services</b>		24 963	18 506	-	1 352	5 014	7 711	(2 697)	-35%	18 506
Planning and development		7 853	7 082	-	581	2 153	2 955	(801)	-27%	7 082
Road transport		592	1 152	-	-	-	480	(480)	-100%	1 152
Environmental protection		16 518	10 263	-	761	2 861	4 276	(1 415)	-33%	10 263
<b>Trading services</b>		5 688	3 013	-	170	1 410	1 255	155	12%	3 013
Electricity		-	-	-	-	-	-	-	-	-
Water		2 600	505	-	17	814	210	603	287%	505
Waste water management		63	458	-	-	-	191	(191)	-100%	458
Waste management		3 026	2 049	-	153	596	854	(258)	-30%	2 049
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>175 337</b>	<b>175 047</b>	<b>-</b>	<b>13 477</b>	<b>54 042</b>	<b>72 936</b>	<b>(18 894)</b>	<b>-26%</b>	<b>175 047</b>
<b>Surplus/ (Deficit) for the year</b>		<b>936</b>	<b>1 356</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>565</b>	<b>61 732</b>	<b>10931%</b>	<b>1 356</b>

### **Operating Revenue:**

The financial performance shows that most of the municipal funds are received under Executive and Council. This is because the municipality budgets most of its income under the Governance and administration functions of the GFS classification.

The operating revenue reflects a 66% year to date reported income. This is mainly due to the RSC replacement levy equitable share funds received during July and November 2013.

Sport and recreation reported below par income levels for the quarter under review. Income levels should start to increase due to the December holiday season.

### **Operating Expenditure**

Operating expenditure budget reflects a 31% spending year to date. Excluding the non-items from the budget, that is Provisions, Depreciation, Bad debts the spending % is calculated as 27%. This is a good performance for the municipality year to date. The municipality implement various cost savings measures to ensure that council's funds are used economically, effectively and efficiently.

### 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) - M05 November

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	168 962	170 528	-	46 284	113 290	71 053	42 237	59.4%	170 528
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 364	1 112	-	251	251	463	(212)	-45.9%	1 112
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	4	-	4	#DIV/0!	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 6 - HEALTH		160	160	-	20	75	67	9	12.6%	160
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		4 965	4 553	-	611	2 609	1 697	712	37.5%	4 553
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 11 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		327	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - ENVIRONMENTAL MANAGEMENT		475	50	-	23	110	21	89	427.2%	50
<b>Total Revenue by Vote</b>	<b>2</b>	<b>176 273</b>	<b>176 403</b>	<b>-</b>	<b>47 189</b>	<b>116 339</b>	<b>73 501</b>	<b>42 838</b>	<b>58.3%</b>	<b>176 403</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	35 819	44 270	-	1 618	8 225	18 446	(10 220)	-55.4%	44 270
Vote 2 - BUDGET AND TREASURY OFFICE		21 007	20 012	-	1 719	6 831	8 338	(1 507)	-18.1%	20 012
Vote 3 - CORPORATE SERVICES		26 185	28 276	-	2 543	10 269	11 782	(1 513)	-12.6%	28 276
Vote 4 - PLANNING AND DEVELOPMENT		7 853	7 092	-	591	2 153	2 955	(801)	-27.1%	7 092
Vote 5 - PUBLIC SAFETY		27 956	25 608	-	2 608	8 679	10 670	(1 991)	-18.7%	25 608
Vote 6 - HEALTH		23 084	24 414	-	2 525	9 940	10 172	(233)	-2.3%	24 414
Vote 7 - COMMUNITY & SOCIAL SERVICES		3 546	2 940	-	276	1 014	1 225	(211)	-17.2%	2 940
Vote 8 - SPORT & RECREATION		7 089	8 008	-	666	2 661	3 337	(676)	-20.3%	8 008
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		3 026	2 049	-	153	596	654	(258)	-30.2%	2 049
Vote 11 - ROAD TRANSPORT		592	1 152	-	-	-	480	(480)	-100.0%	1 152
Vote 12 - WASTE WATER MANAGEMENT		63	458	-	-	-	191	(191)	-100.0%	458
Vote 13 - WATER		2 600	505	-	17	814	210	603	266.7%	505
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - ENVIRONMENTAL MANAGEMENT		16 518	10 263	-	761	2 861	4 276	(1 415)	-33.1%	10 263
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>175 337</b>	<b>175 047</b>	<b>-</b>	<b>13 477</b>	<b>54 042</b>	<b>72 936</b>	<b>(18 894)</b>	<b>-25.9%</b>	<b>175 047</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>936</b>	<b>1 356</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>665</b>	<b>61 732</b>	<b>10931.2%</b>	<b>1 356</b>

Revenue and expenditure reflects the operating performance per municipal vote. This is in accordance with the GFS classification of the National Treasury.

### 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) - M05 November

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
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		1 791	1 889		68	751	787	(36)	-5%	1 889
Interest earned - external investments		1 991	2 051		350	1 710	854	855	100%	2 051
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services		12 511	13 780		1 035	6 018	5 741	277	5%	13 780
Transfers recognised - operational		128 949	133 413		43 523	100 696	55 589	45 107	81%	133 413
Other revenue		31 031	17 270		2 214	7 164	7 196	(32)	0%	17 270
Gains on disposal of PPE			8 000				3 333	(3 333)	-100%	8 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>176 273</b>	<b>176 402</b>	<b>-</b>	<b>47 189</b>	<b>116 339</b>	<b>73 501</b>	<b>42 838</b>	<b>58%</b>	<b>176 402</b>
<b>Expenditure By Type</b>										
Employee related costs		88 009	91 952		10 004	37 040	38 313	(1 273)	-3%	91 952
Remuneration of councillors		6 871	6 954		568	2 796	2 898	(101)	-3%	6 954
Debt impairment		1 054	650				271	(271)	-100%	650
Depreciation & asset impairment		8 136	8 136				3 390	(3 390)	-100%	8 136
Finance charges		750	585			123	244	(121)	-50%	585
Bulk purchases								-		
Other materials								-		
Contracted services		17 286	11 330		891	3 330	4 721	(1 391)	-29%	11 330
Transfers and grants		8 996	3 744		297	1 198	1 560	(362)	-23%	3 744
Other expenditure		44 235	51 697		1 717	9 555	21 540	(11 985)	-56%	51 697
Loss on disposal of PPE								-		
<b>Total Expenditure</b>		<b>175 337</b>	<b>175 048</b>	<b>-</b>	<b>13 477</b>	<b>54 042</b>	<b>72 937</b>	<b>(18 895)</b>	<b>-26%</b>	<b>175 048</b>
<b>Surplus/(Deficit)</b>		<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>	<b>61 732</b>	<b>0</b>	<b>1 354</b>
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>			<b>1 354</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>			<b>1 354</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>			<b>1 354</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>936</b>	<b>1 354</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>564</b>			<b>1 354</b>

#### Revenue by Source

Revenue by sources explains the types of incomes budgeted for and the performance of their items individually.

#### Rental of facilities and equipment:

Mainly reflects the income received from the business activities relating to the Resorts. Due to the seasonal nature of the resorts most of the income will only be received during the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of the financial year.

#### Interest earned – External Investments:

Performance of interest of investments is better than planned projections. This is due to the conservative budgeting approach during the May budget process. Cash flow management should and the investment of access cash was vigorously implemented by finance and this contribute to the better than planned performance of interest revenue.

#### Transferred recognised – operational

Mainly consist of RSC Replacement Equitable share grant. This grant is used to fund the operational activities of council. The 2<sup>nd</sup> instalment of the grant was received during November 2013. This also contribute to the above planned performance of the operating revenues.

#### **Expenditure by Type**

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

#### Employee Related cost / Remuneration of councillors

See explanation further in the documents

#### Debt Impairment / Depreciation and asset impairment

As explained above this in non-cash items of council. Finance is in the process of implementation processes to ensure that the financial system can account.

#### Finance charges

Loan repayments are processed in March and September yearly. A separate report is tabled to council in terms of Section 46 of the MFMA. No new loans have been taken up for the 2013/2014 financial year.

#### Contracted services

Total spent to date are 24%, this is on par in terms of operational performance.

#### Other expenditure

Other expenditure accounted for 17.7% of the spending year to date ending 30 November 2013. Details of other expenditure include the following

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

Variances explained in Supporting Table C1

DC4 Eden - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		300	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		340	225	-	-	3	75	(72)	-96%	225
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	400	-	-	-	133	(133)	-100%	400
Vote 6 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		295	250	-	-	-	83	(83)	-100%	250
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		-	8 000	-	-	-	2 667	(2 667)	-100%	8 000
Vote 11 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - ENVIRONMENTAL MANAGEMENT		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	935	8 875	-	-	3	2 958	(2 955)	-100%	8 875
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 6 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 11 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - ENVIRONMENTAL MANAGEMENT		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		935	8 875	-	-	3	2 958	(2 955)	-100%	8 875

The municipal capital budget mainly consists of the project: Regional Landfill site. This project is funded from the Sale of Land. Currently no progress is made in terms of these activities. The municipality needs to account as to the process going ahead with the project. Other capital items account for 9.8% of the capital budget. Spending is as per the operational requirements.

The municipality needs to consider the guide whether the project will be complete by the end of the financial year. More information as to the approach with the project will be included in the Section 72 report during the January adjustment budget process.

### 3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Eden - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		27 145	25 788			25 788
Call investment deposits		30 000	30 000			30 000
Consumer debtors		(20 200)	(19 190)			(19 190)
Other debtors		12 352	11 734			11 734
Current portion of long-term receivables		2 298	2 298			2 298
Inventory		3 406	3 236			3 236
<b>Total current assets</b>		<b>55 001</b>	<b>53 866</b>	-	-	<b>53 866</b>
<b>Non current assets</b>						
Long-term receivables		35 111	33 355			33 355
Investments						
Investment property		354 027	336 326			336 326
Investments in Associate						
Property, plant and equipment		177 192	168 332			168 332
Agricultural						
Biological assets						
Intangible assets		3 358	3 190			3 190
Other non-current assets		92 716	88 080			88 080
<b>Total non current assets</b>		<b>662 404</b>	<b>629 283</b>	-	-	<b>629 283</b>
<b>TOTAL ASSETS</b>		<b>717 405</b>	<b>683 149</b>	-	-	<b>683 149</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing		537	510			510
Consumer deposits						
Trade and other payables		29 977	28 478			28 478
Provisions		17 111	16 255			16 255
<b>Total current liabilities</b>		<b>47 625</b>	<b>45 243</b>	-	-	<b>45 243</b>
<b>Non current liabilities</b>						
Borrowing		2 856	1 942			1 942
Provisions		91 770	87 182			87 182
<b>Total non current liabilities</b>		<b>94 626</b>	<b>89 124</b>	-	-	<b>89 124</b>
<b>TOTAL LIABILITIES</b>		<b>142 251</b>	<b>134 367</b>	-	-	<b>134 367</b>
<b>NET ASSETS</b>	2	<b>575 154</b>	<b>548 782</b>	-	-	<b>548 782</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 640	1 355			1 355
Reserves		15 435	14 663			14 663
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>17 075</b>	<b>16 018</b>	-	-	<b>16 018</b>

Table C6 reflects the effect of the combination of the capital and operating implementation of the budget on council's Financial Position. Currently the municipality is unable to report on these effects to date due a number of reasons. The challenges with the financial system to report on Depreciation and Asset Impairment on a more regular basis and the integration of various components all contributes to this non-reporting.

### 3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Eden - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		500	33 249		3 317	13 933	13 854	79	1%	33 249
Government - operating		1 500	133 413		43 523	100 696	55 589	45 107	81%	133 413
Government - capital								-		
Interest		2 350	2 051		350	1 710	855	855	100%	2 051
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(9 479)	(146 091)		(13 146)	(51 837)	(60 871)	(9 034)	15%	(146 091)
Finance charges		(750)	(985)			(123)	(410)	(288)	70%	(985)
Transfers and Grants		(4 892)	(3 744)		(331)	(2 082)	(1 560)	522	-33%	(3 744)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(10 771)</b>	<b>17 893</b>	<b>-</b>	<b>33 713</b>	<b>62 297</b>	<b>7 455</b>	<b>54 841</b>	<b>736%</b>	<b>17 893</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE			(8 000)				(3 333)	3 333	-100%	(8 000)
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments					4 216	(25 405)		(25 405)	#DIV/0!	
<b>Payments</b>										
Capital assets		(935)	(875)			(3)	(365)	(362)	99%	(875)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(935)</b>	<b>(8 875)</b>	<b>-</b>	<b>4 216</b>	<b>(25 408)</b>	<b>(3 698)</b>	<b>21 710</b>	<b>-587%</b>	<b>(8 875)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(11 708)</b>	<b>9 018</b>	<b>-</b>	<b>37 928</b>	<b>36 889</b>	<b>3 758</b>			<b>9 018</b>
Cash/cash equivalents at beginning:			25 893			23 385	25 893			23 385
Cash/cash equivalents at month/year end:		(11 706)	34 911	-		60 274	29 651			32 403

Finance currently struggles with reporting on cash flow information on a regular basis. This is mainly due to the operating systems of the municipality not being able to provide the information. We are in the process of addressing this issue and as soon as it's finalised we will improve reporting on cash flow.

The closing balance of the cash flow report is a true reflection of council's financial position in terms of cash flow. This balance is comprised of R46m on short-term investments and an operational balance. As discussed in the above document these funds are mainly the RSC replacement EQS grant received from National Treasury that is funding the operational activities of council.



## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2013/14									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i. L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total				
<b>Financials</b>														
<b>Debtors Age Analysis By Income Source</b>														
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	68	44	179	3 084						3 675	3 084		
Interest on Asset Debtor Accounts	1810										-	-		
Receivable unauthorised, irregular, trailers and wasteful expenditure	1830										-	-		
Other	1900	1 168	626	328	6 069						8 499	8 069		
<b>Total By Income Source</b>	<b>2000</b>	<b>1 234</b>	<b>670</b>	<b>507</b>	<b>9 153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 164</b>	<b>9 153</b>	<b>-</b>	<b>-</b>
<b>2012/13 - Initial only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organis of State	2200										-	-		
Commercial	2300										-	-		
Households	2400	446	203	66	463						1 210	463		
Other	2500	788	437	436	9 298						10 954	9 298		
<b>Total By Customer Group</b>	<b>2600</b>	<b>1 234</b>	<b>670</b>	<b>507</b>	<b>9 153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 164</b>	<b>9 153</b>	<b>-</b>	<b>-</b>

Debtor management needs to be improved. The municipality currently does not have an approved Credit Control and Debt Collection policy in place. Administration is however in the process of compiling a policy register and this policy was identified as one of the policies that need to be tabled with the Draft Budget for review by council. Finance is in the process of compiling this policy and all other related policies that are required in terms of legislation.

One of the Key performance indicators of finance is the compilation of a quarterly report for submission to council in terms of the irrecoverable debt owed to council. This is being addressed by finance and as soon as the report is finalised, debtor management should improved.

The municipality currently has debtor of R12.1m of which R9.7m is debtor's older than 90 days.

During the MIT engagements with Provincial Treasury during the quarter finance undertook to present Council with a report during the December 2013 council meeting to enable the cleaning of the old outstanding Debtor balances. We were however unable to table this report due the legal opinion on the legality of collecting old outstanding debt and in order to present council with a correct recommendation. We envisaged that this report will be tabled to council with the Mid-year budget and performance assessment report in January 2014.

## Section 5 – Creditors' analysis

### Supporting Table C4

DC4 Eden - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2013/14								Total
		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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	1 431								1 431
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	1 062								1 062
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 494</b>

The Creditors analysis is the reflection of outstanding creditors not paid. Due to lack of an integrated financial System there is an element for adjustments to be in order to provide an accurate account of the state of council's affairs. This is being addressed and we hope to implement measures soon in future to ensure that reporting to council is improved.

Council adheres to the MFMA requirement of paying creditors within 30 days of invoice or statement date where applicable.

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

	Balance as at 01 Nov 2013	Movements for the month		Balance as at 30 Nov 2013	Interest earned	Interest earned
		Investments matured	Investments made		Month	Year to date
<b>Eden District municipality</b>					<b>Saldo</b>	815 797.91
<i>Standard Bank</i>	12 500 000.00	-12 500 000.00	11 500 000.00	-11 500 000.00	54 181.43	54 181.43
<i>FNB</i>	12 500 000.00	-12 500 000.00	11 500 000.00	-11 500 000.00	53 294.52	53 294.52
<i>ABSA</i>	12 500 000.00	-12 500 000.00	11 500 000.00	-11 500 000.00	53 294.52	53 294.52
<i>Nedbank</i>	12 500 000.00	-12 500 000.00	11 500 000.00	-11 500 000.00	55 205.48	55 205.48
<b>BANK DEPOSITS</b>	<b>50 000 000.00</b>	<b>50 000 000.00</b>	<b>46 000 000.00</b>	<b>46 000 000.00</b>	<b>215 975.95</b>	<b>1 031 773.86</b>

As reported previously the administration rigorously implements a strategy of maximising council's funds to ensure optimal utilisation of resources. The report reflects the interest received to date and the amount of funds currently being invested.

The municipality invest mainly with the four (4) major banks as required by the investment regulations of National Treasury.

Currently, the investment of council access funds not utilised in operation. To date is outperforming council's projections for the financial year due to the diligent implementation of the investment strategy by council.

Actual investment revenue for the period ending 30 November 2013, R1,031m. Budgeted revenue for the year totals R2,051m. this equates to actual revenue received of 50.2%

## 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 - M05 November

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:	1,2	128 919	132 809	-	43 523	100 092	22 135	76 174	344.1%	132 809
Local Government Equitable Share		125 669	129 669		43 223	97 252	21 612	75 641	350.0%	129 669
Finance Management		1 250	1 250			1 250	208			1 250
Municipal Systems Improvement		1 000	890			890	148			890
EPWP Incentive	3	1 000	1 000		300	700	167	533	320.0%	1 000
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	604	-	-	604	101	503	500.0%	-
Intergrated Transport Planning - PT			604			604	101	503	500.0%	
Total Operating Transfers and Grants	5	128 919	133 413	-	43 523	100 696	22 236	76 677	344.8%	132 809

The report reflects the allocation of grant received as legislated in the yearly Division of Revenue Act.

Currently the municipality received funds in terms of the following grants:

- RSC Replacement of levy EQS
- Finance Management grant
- Municipal Systems Improvement Grant
- EPWP
- Integration Transport Grant

## 7.2 Supporting Table C7

DC4 Eden - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		128 949	132 809	-	314	901	55 337	(54 436)	-98.4%	132 809
Local Government Equitable Share		125 689	129 689				54 029	(54 029)	-100.0%	129 689
Finance Management		1 250	1 250		165	638	521	117	22.6%	1 250
Municipal Systems Improvement		1 000	890				371	(371)	-100.0%	890
EPWP Incentive		1 000	1 000		149	263	417	(154)	-36.9%	1 000
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	604	-	-	-	252	(252)	-100.0%	604
Integrated Transport Planning - PT			604				252	(252)	-100.0%	604
<b>Total operating expenditure of Transfers and Grants:</b>		<b>128 949</b>	<b>133 413</b>	<b>-</b>	<b>314</b>	<b>901</b>	<b>55 589</b>	<b>(54 688)</b>	<b>-98.4%</b>	<b>133 413</b>

This report reflects the operational expenditure on these grants. The municipality also reports on these grants individually to National and Provincial Treasury.

Finance is in the process of enhancing the DORA reporting with the compilation of a comprehensive report to strengthen the oversight role of council. This report will be implemented within the next reporting cycle and should improve reporting on grant funds

## 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 - M05 November

Summary of Employee and Councillor remuneration	Ref	2012/13		Budget Year 2013/14						
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 691	5 199		396	2 017	2 166	(149)	-7%	5 199
Pension and UIF Contributions		116	107		10	49	45	5	11%	107
Medical Aid Contributions		30	107		12	54	45	10	22%	107
Motor Vehicle Allowance		526	1 223		128	570	510	61	12%	1 223
Cellphone Allowance		508	267		21	105	111	(6)	-6%	267
Housing Allowances										
Other benefits and allowances			50				21	(21)	-100%	50
<b>Sub Total - Councillors</b>		<b>6 871</b>	<b>6 953</b>	<b>-</b>	<b>568</b>	<b>2 796</b>	<b>2 897</b>	<b>(101)</b>	<b>-3%</b>	<b>6 953</b>
% increase	4		1.2%							1.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 275	3 266		247	1 235	1 361	(126)	-9%	3 266
Pension and UIF Contributions		251	417		41	182	174	8	4%	417
Medical Aid Contributions			61		3	16	25	(9)	-35%	61
Overtime										
Performance Bonus			325				135	(135)	-100%	325
Motor Vehicle Allowance		247	369		39	196	154	42	28%	369
Cellphone Allowance			12		1	5	5	-		12
Housing Allowances		84	84		7	35	35	-		84
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 857</b>	<b>4 534</b>	<b>-</b>	<b>339</b>	<b>1 669</b>	<b>1 889</b>	<b>(220)</b>	<b>-12%</b>	<b>4 534</b>
% increase	4		58.7%							58.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		56 228	55 250		4 313	21 493	23 021	(1 527)	-7%	55 250
Pension and UIF Contributions		10 819	11 424		885	4 334	4 760	(426)	-9%	11 424
Medical Aid Contributions		6 861	8 150		563	2 624	3 396	(771)	-23%	8 150
Overtime		1 299	1 027		49	320	428	(108)	-25%	1 027
Performance Bonus		181	35				15	(15)	-100%	35
Motor Vehicle Allowance		7 063	5 863		589	2 907	2 443	464	19%	5 863
Cellphone Allowance		155	119				50	(50)	-100%	119
Housing Allowances		617	516		36	182	215	(33)	-15%	516
Other benefits and allowances		715	692		46	208	288	(80)	-28%	692
Payments in lieu of leave		4 071	4 342		3 185	3 302	1 809	1 493	83%	4 342
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>		<b>88 009</b>	<b>87 418</b>	<b>-</b>	<b>9 667</b>	<b>35 372</b>	<b>36 424</b>	<b>(1 052)</b>	<b>-3%</b>	<b>87 418</b>
% increase	4		-0.7%							-0.7%
<b>Total Parent Municipality</b>		<b>97 737</b>	<b>98 905</b>	<b>-</b>	<b>10 573</b>	<b>39 837</b>	<b>41 210</b>	<b>(1 373)</b>	<b>-3%</b>	<b>98 905</b>

Council performance in terms of spending is on par with projections. This report highlights the spending on political office bearers, the senior managers, and other municipal staff separately.

Allocation of specific cost items in terms of salaries is still a challenge and needs to be addressed. The result is that some cost items might be reported incorrectly due to limitations in the salary system currently. These will be addressed in future by finance.

Various vacancies also exist and the non-filling of these posts in terms of council's moratorium on vacant posts also influences the performance of salary related cost.

These vacancies will also be addressed during the Mid-year budget and performance report in January 2014.

**Section 9 – Municipal manager’s quality certification**

NAVRAE: S Stanley  
ENQUIRIES:  
KONTAKNR: 044 803 1343  
CONTACT NO:  
VERW: 6/18/7/2013-2014  
REF:  
KANTOOR: George  
OFFICES:  
DATUM: 9 December 2013  
DATE:



**QUALITY CERTIFICATE**

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

(mark as appropriate)

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

For the month of **NOVEMBER 2013** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name G.W. Louw

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

Signature [Signature]

Date 11/12/13