



**EDEN DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2014 - 2015**

**MONTHLY FINANCIAL REPORT**

**31 DECEMBER 2014**



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section 28 of the MFMA. The formal means by which a  
at 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.



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on the assessed value of a property. To determine the  
value is multiplied by the rate in the rand.

Implementation Plan. A detailed plan comprising quarterly  
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.



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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**

## **SECTION 71 Monthly budget statements**

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

### **RECOMMENDATION:**

That council takes note of the monthly report for the period ending 31 December 2014. This report should be read in conjunction with the Section 52 report, that is the Mayoral report on the performance for the quarter as well as the Section 72 report, that is the Mid-year budget and performance assessment report as well as the Adjustment budget.

## **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 December 2014 which is also the second quarter for the financial year 2014/15.

### **2.2 Consolidated performance**

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

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

The revenue for the year ending 31 December 2014 totals R145,426,663. This equates to 71.37% of Eden (Council) funded budget. Please note that the information represent only the Council funded budget and excludes the Roads Agency component of the Operational budget.

##### **Operating Expenditure by type**

Operational expenditure totals R69,776,079 for the year to date ending 31 December 2014. This represents 33.34% of the budget.

budget of R8,300,000. The majority of these funds are project. This project was start to mitigate the risk of landfill becoming unavailable in future.

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

Variance reporting in terms of the SBDIP is still lacking. This was also confirmed in the Provincial Treasury review of the 2014/2015 SDBIP received by the municipality. The municipality needs to implement measures to ensure this is being addressed in future reporting.

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

Management requested a report that will assist them in ensuring the municipal budget is being implemented and that monitoring is improved. This report should enhance the corrective measures and the implementation of the SDBIP as well.

### **2.5 Conclusion**

End of December concludes the first half of the financial year 2014/2015. With the clean audit achieved by the municipality, corrective measures need to be implemented to address the short comings in the implementation of the budget and enhance service delivery and budget implementation. More details in terms of the 31 December performance will be presented in the different sections of the report.

## **Section 3 – In-year budget statement tables**

### **3.1 Monthly budget statements**

## Statement Summary

ry - M06 December

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	Budget Year 2014/15								
	Original budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	
Investment revenue	2 601	4 500	-	250	2 975	2 250	725	32%	
Transfers recognised - operational	141 197	170 060	-	44 640	128 936	85 030	43 906	52%	
Other own revenue	131 931	134 257	-	3 347	13 515	67 128	(53 613)	-80%	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>275 728</b>	<b>308 817</b>	<b>-</b>	<b>48 237</b>	<b>145 427</b>	<b>154 408</b>	<b>(8 982)</b>	<b>-6%</b>	
Employee costs	146 056	95 117	-	7 965	46 588	47 559	(971)	-2%	
Remuneration of Councillors	6 969	7 705	-	585	3 547	3 853	(306)	-8%	
Depreciation & asset impairment	8 136	8 322	-	-	1 705	4 161	(2 456)	-59%	
Finance charges	485	530	-	-	80	265	(185)	-70%	
Materials and bulk purchases	-	-	-	-	-	-	-	-	
Transfers and grants	4 244	36 253	-	98	980	18 127	(17 147)	-95%	
Other expenditure	107 893	158 385	-	3 414	16 876	79 192	(62 316)	-79%	
<b>Total Expenditure</b>	<b>273 782</b>	<b>306 313</b>	<b>-</b>	<b>12 062</b>	<b>69 776</b>	<b>153 157</b>	<b>(83 380)</b>	<b>-54%</b>	
<b>Surplus/(Deficit)</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>	<b>74 399</b>	<b>5943%</b>	
Transfers recognised - capital	-	-	-	-	-	-	-	-	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>	<b>74 399</b>	<b>5943%</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>	<b>74 399</b>	<b>5943%</b>	
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>6 935</b>	<b>8 300</b>	<b>-</b>	<b>17</b>	<b>101</b>	<b>4 150</b>	<b>(4 049)</b>	<b>-98%</b>	
Capital transfers recognised	-	-	-	-	-	-	-	-	
Public contributions & donations	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	6 935	8 300	-	-	-	-	-	-	
<b>Total sources of capital funds</b>	<b>6 935</b>	<b>8 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Financial position</b>									
Total current assets	112 081	113 384	-	-	-	-	-	113 384	
Total non current assets	533 338	532 282	-	-	-	-	-	532 282	
Total current liabilities	74 736	67 533	-	-	-	-	-	67 533	
Total non current liabilities	112 624	117 570	-	-	-	-	-	117 570	
<b>Community wealth/Equity</b>	<b>458 059</b>	<b>460 563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460 563</b>	
<b>Cash flows</b>									
Net cash from (used) operating	20 820	9 020	-	36 175	75 651	4 510	(71 141)	-1577%	
Net cash from (used) investing	1 399	(5 766)	-	(40 076)	(40 160)	-	40 160	#DIV/0!	
Net cash from (used) financing	(622)	(650)	-	-	-	-	-	(650)	
<b>Cash/cash equivalents at the month/year end</b>	<b>94 581</b>	<b>97 186</b>	<b>-</b>	<b>-</b>	<b>152 119</b>	<b>99 092</b>	<b>(53 027)</b>	<b>-54%</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	424	480	425	9 614	-	-	-	-	10 943
<b>Creditors Age Analysis</b>									
Total Creditors	3 091	-	-	-	-	-	-	-	3 091



Performance (standard classification) - M06 December

		Budget Year 2014/15								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
		196 577	-	47 088	142 073	98 288	43 784	45%	196 577	
		195 274	-	46 876	140 909	97 637	43 271	44%	195 274	
	Budget and treasury office	-	-	-	-	-	-	-	-	
	Corporate services	1 112	1 302	-	212	1 164	651	513	79%	1 302
	<b>Community and public safety</b>	<b>5 122</b>	<b>6 024</b>	-	<b>491</b>	<b>2 597</b>	<b>3 012</b>	<b>(415)</b>	<b>-14%</b>	<b>6 024</b>
	Community and social services	-	-	-	-	-	-	-	-	
	Sport and recreation	4 962	5 855	-	477	2 490	2 927	(437)	-15%	5 855
	Public safety	-	-	-	-	-	-	-	-	
	Housing	-	-	-	-	-	-	-	-	
	Health	160	169	-	15	107	84	23	27%	169
	<b>Economic and environmental services</b>	<b>99 994</b>	<b>106 132</b>	-	<b>18</b>	<b>27</b>	<b>53 066</b>	<b>(53 039)</b>	<b>-100%</b>	<b>106 132</b>
	Planning and development	-	-	-	-	-	-	-	-	
	Road transport	99 869	106 000	-	-	-	53 000	(53 000)	-100%	106 000
	Environmental protection	125	132	-	18	27	66	(39)	-59%	132
	<b>Trading services</b>	<b>80</b>	<b>84</b>	-	<b>640</b>	<b>730</b>	<b>42</b>	<b>687</b>	<b>1627%</b>	<b>84</b>
	Electricity	-	-	-	-	-	-	-	-	
	Water	-	-	-	-	90	-	90	#DIV/0!	
	Waste water management	-	-	-	-	-	-	-	-	
	Waste management	80	84	-	640	640	42	597	1414%	84
	<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Revenue - Standard</b>	<b>2</b>	<b>275 728</b>	<b>308 817</b>	<b>48 237</b>	<b>145 427</b>	<b>154 408</b>	<b>(8 982)</b>	<b>-6%</b>	<b>308 817</b>
	<b>Expenditure - Standard</b>									
	<b>Governance and administration</b>	<b>90 585</b>	<b>117 701</b>	-	<b>5 741</b>	<b>35 158</b>	<b>58 851</b>	<b>(23 693)</b>	<b>-40%</b>	<b>117 701</b>
	Executive and council	47 138	63 639	-	2 718	12 729	31 820	(19 091)	-60%	63 639
	Budget and treasury office	16 295	24 699	-	1 137	9 246	12 349	(3 103)	-25%	24 699
	Corporate services	27 152	29 363	-	1 886	13 182	14 682	(1 499)	-10%	29 363
	<b>Community and public safety</b>	<b>61 059</b>	<b>65 305</b>	-	<b>4 789</b>	<b>28 982</b>	<b>32 653</b>	<b>(3 670)</b>	<b>-11%</b>	<b>65 305</b>
	Community and social services	2 312	2 918	-	223	1 328	1 459	(131)	-9%	2 918
	Sport and recreation	8 305	9 743	-	788	4 138	4 871	(733)	-15%	9 743
	Public safety	26 839	25 179	-	1 501	10 179	12 590	(2 411)	-19%	25 179
	Housing	-	-	-	-	-	-	-	-	
	Health	23 604	27 465	-	2 277	13 338	13 732	(395)	-3%	27 465
	<b>Economic and environmental services</b>	<b>117 747</b>	<b>118 237</b>	-	<b>581</b>	<b>3 924</b>	<b>4 673</b>	<b>(749)</b>	<b>-16%</b>	<b>118 237</b>
	Planning and development	8 456	6 909	-	437	3 066	3 455	(389)	-11%	6 909
	Road transport	101 020	108 891	-	-	-	-	-	-	
	Environmental protection	8 272	2 436	-	144	859	1 218	(360)	-30%	2 436
	<b>Trading services</b>	<b>4 391</b>	<b>5 070</b>	-	<b>952</b>	<b>1 712</b>	<b>2 535</b>	<b>(823)</b>	<b>-32%</b>	<b>5 070</b>
	Electricity	-	-	-	-	-	-	-	-	
	Water	2 074	3 708	-	-	97	1 854	(1 757)	-95%	3 708
	Waste water management	11	-	-	-	-	-	-	-	
	Waste management	2 305	1 362	-	952	1 615	681	934	137%	1 362
	<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Expenditure - Standard</b>	<b>3</b>	<b>273 782</b>	<b>306 313</b>	<b>12 062</b>	<b>69 776</b>	<b>98 711</b>	<b>(28 935)</b>	<b>-29%</b>	<b>306 313</b>
	<b>Surplus/ (Deficit) for the year</b>		<b>1 945</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>19 953</b>	<b>36%</b>	<b>2 504</b>

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 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

of the year ending 31 December 2014 totals R145m. Eden  
ity of its income via the National Government Equitable  
nal Division of Revenue Act (DORA). The total received for  
dget of R170m. Total income represents 71.37% of the  
budget. Other major income sources of the municipality is the conditional grants, budget R36.2m  
and the income from agency services with a budget of R12.6m

### **Operating Expenditure**

Expenditure spending performance totals R69.7m of a total budget of R200.3m. This represents a  
spending of 34.34% for the year ending 31 December 2014. Municipal spending is below par for  
the period due to the following:

- Contributions and actuarial loss expenditure items totals R9.95m. R0 spending reported  
year to date ending 31 December 2014 due to this items only being accounted for at the  
end of the financial year.
- General spending of 41% of a total budget of R23.3m.
- Grant spending of 6.1% for the period ending 31 December 2014.

More details will be provided below with the detailed expenditure below.

Performance (revenue and expenditure by municipal vote) - M06 December

		Budget Year 2014/15									
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
	Vote 2 - Budget and Treasury Office	-	-	46 876	140 909	97 637	43 271	44.3%	195 274		
	Vote 3 - Corporate Services	1 112	1 302	212	1 164	651	513	78.8%	1 302		
	Vote 4 - Planning and Development	-	-	-	-	-	-	-	-		
	Vote 5 - Public Safety	-	-	-	-	-	-	-	-		
	Vote 6 - Health	160	169	15	107	84	23	26.8%	-		
	Vote 7 - Community and Social Services	-	-	-	-	-	-	-	-		
	Vote 8 - Sport and Recreation	4 962	5 855	477	2 490	2 927	(437)	-14.9%	5 855		
	Vote 9 - Waste Management	80	84	640	640	-	640	#DIV/0!	84		
	Vote 10 - Road Transport	-	-	-	-	-	-	-	-		
	Vote 11 - Waste Water Management	-	-	-	-	-	-	-	-		
	Vote 12 - Water	-	-	-	90	-	90	#DIV/0!	-		
	Vote 13 - Environmental Protection	125	132	18	27	66	(39)	-58.8%	-		
	Vote 14 - Roads Agency Function	99 869	106 000	-	-	53 000	(53 000)	-100.0%	-		
	Vote 15 - Electricity	-	-	-	-	-	-	-	-		
	<b>Total Revenue by Vote</b>	<b>2</b>	<b>275 728</b>	<b>308 817</b>	<b>-</b>	<b>48 237</b>	<b>145 427</b>	<b>154 366</b>	<b>(8 940)</b>	<b>-5.8%</b>	<b>202 516</b>
	<b>Expenditure by Vote</b>	<b>1</b>									
	Vote 1 - Executive & Council	45 505	63 639	-	2 718	12 729	31 820	(19 091)	-60.0%	63 639	
	Vote 2 - Budget and Treasury Office	17 928	24 699	-	1 137	9 246	12 349	(3 103)	-25.1%	24 699	
	Vote 3 - Corporate Services	27 152	29 363	-	1 886	13 182	14 682	(1 499)	-10.2%	29 363	
	Vote 4 - Planning and Development	8 456	6 909	-	437	3 066	3 455	(389)	-11.3%	6 909	
	Vote 5 - Public Safety	26 838	25 179	-	1 501	10 179	12 590	(2 411)	-19.1%	25 179	
	Vote 6 - Health	23 604	27 465	-	2 277	13 338	13 732	(395)	-2.9%	27 465	
	Vote 7 - Community and Social Services	2 312	2 918	-	223	1 328	1 459	(131)	-9.0%	2 918	
	Vote 8 - Sport and Recreation	8 305	9 743	-	788	4 138	4 871	(733)	-15.0%	9 743	
	Vote 9 - Waste Management	2 305	1 362	-	952	1 615	681	934	137.2%	1 362	
	Vote 10 - Road Transport	1 152	2 891	-	-	-	1 446	(1 446)	-100.0%	2 891	
	Vote 11 - Waste Water Management	11	-	-	-	-	-	-	-	-	
	Vote 12 - Water	2 074	3 708	-	-	97	1 854	(1 757)	-94.8%	3 708	
	Vote 13 - Environmental Protection	8 272	2 437	-	144	859	1 218	(360)	-29.5%	2 437	
	Vote 14 - Roads Agency Function	99 869	106 000	-	-	-	53 000	(53 000)	-100.0%	106 000	
	Vote 15 - Electricity	-	-	-	-	-	-	-	-	-	
	<b>Total Expenditure by Vote</b>	<b>2</b>	<b>273 782</b>	<b>306 313</b>	<b>-</b>	<b>12 062</b>	<b>69 776</b>	<b>153 157</b>	<b>(83 381)</b>	<b>-54.4%</b>	<b>306 313</b>
	<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>1 946</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 210</b>	<b>74 441</b>	<b>6154.3%</b>	<b>(103 797)</b>

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

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 Eden reflects under the Roads Transport municipal function above.

No reporting of the information in terms of the Roads Agency function is included in the report.

Performance (revenue and expenditure) - M06 December

	Budget Year 2014/15								
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<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	1 248	2 357	39	(616)	1 178	(1 795)	-152%	2 357	
Interest earned - external investments	2 601	4 500	250	2 975	2 250	725	32%	4 500	
Interest earned - outstanding debtors			88	513	-	513	#DIV/0!		
Dividends received			-	-	-	-			
Fines			-	-	-	-			
Licences and permits			-	-	-	-			
Agency services	11 280	12 671	1 010	6 059	6 335	(277)	-4%	12 671	
Transfers recognised - operational	141 197	170 060	44 640	128 936	85 030	43 906	52%	170 060	
Other revenue	119 403	119 229	2 209	7 560	59 615	(52 054)	-87%	119 229	
Gains on disposal of PPE			-	-	-	-			
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>275 728</b>	<b>308 817</b>	<b>-</b>	<b>48 237</b>	<b>145 427</b>	<b>154 408</b>	<b>(8 982)</b>	<b>-6%</b>	<b>308 817</b>
<b>Expenditure By Type</b>									
Employee related costs	146 056	95 117	7 965	46 588	47 559	(971)	-2%	95 117	
Remuneration of councillors	6 969	7 705	585	3 547	3 853	(306)	-8%	7 705	
Debt impairment	650	800	-	-	400	(400)	-100%	800	
Depreciation & asset impairment	8 136	8 322	-	1 705	4 161	(2 456)	-59%	8 322	
Finance charges	485	530	-	80	265	(185)	-70%	530	
Bulk purchases			-	-	-	-			
Other materials			-	-	-	-			
Contracted services	10 372	9 975	313	3 648	4 988	(1 340)	-27%	9 975	
Transfers and grants	4 244	36 253	98	980	18 127	(17 147)	-95%	36 253	
Other expenditure	96 871	147 610	3 100	13 228	73 805	(60 576)	-82%	147 610	
Loss on disposal of PPE			-	-	-	-			
<b>Total Expenditure</b>	<b>273 782</b>	<b>306 313</b>	<b>-</b>	<b>12 062</b>	<b>69 776</b>	<b>153 157</b>	<b>(83 380)</b>	<b>-54%</b>	<b>306 313</b>
<b>Surplus/(Deficit)</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>	<b>74 399</b>	<b>0</b>	<b>2 504</b>
Transfers recognised - capital						-			
Contributions recognised - capital						-			
Contributed assets						-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>			<b>2 504</b>
Taxation						-			
<b>Surplus/(Deficit) after taxation</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>			<b>2 504</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>			<b>2 504</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>1 947</b>	<b>2 504</b>	<b>-</b>	<b>36 175</b>	<b>75 651</b>	<b>1 252</b>			<b>2 504</b>

Revenue by source explains the types of income budgeted for and the performance of these items individually.

#### Rental of facilities and equipment:

The majority of the resorts income is budgeted under this income category. Resort income mostly materialised over the November, December, January and April periods.

Income reported year to date reflects a negative amount due to the corrective journals processed. These journals distorted the figures for the period under review. Monthly revenue totals R39,223.50. The journals will be rectified in February 2015.

#### Interest earned . External Investments:

Interest on external investments is one of the best performing income categories of council. This is due to the rigid investment approach of investing access cash not utilised in the operations. Year to date performance totals R2.9m of a budget of R4.5m. This represents a 66% performance for income received. Conservative budgeting approach is used to estimate the interest received.

#### Transferred recognised . operational

Equitable share replacement levies of R44.6m were received during the month of December. This represents the second instalment in terms of the National Treasury payment schedule with the last instalment due in March.

All other transfers as budgeted in the May budget was received with the exception of the Rural Road Asset Management Grant. This grant was withheld by National Treasury due to non-compliance with the DORA and this project will not be implemented by council.

#### Other revenue / Sundry income

Other revenue totals R13,5m. This represents a budget of 47.8% of total budget and this reflective positive performance in terms the budget implementation. Finance needs to analyse this category to ensure that all funds budgeted for are collected.

#### Gains on disposal of PPE (Sale of Land)

No income was recorded under the Gains on disposal of PPE as there was no disposal of assets.

### **Expenditure by Type**

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

#### of councillors

allowances present the cost of human capital for council. as calculated at 31 December 2014 totals . R46.6m . This represents 72% of the total expenditure at 31 s of salary related expenditures provided below. This is in line with projections. The bonus to employees was paid mainly in November 2014.

#### Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items. (GRAP related items). Year to date accounting entries for depreciation totals R1,7m of a total budget of R8,322,031 which represents a total of 20.4%.

#### Finance charges

Yearly repayments of the loans are processed in March and September. Payments were processed during the month of September in terms of the loans outstanding. Outstanding balance on council loan liability totals R1,178,882.

#### Contracted services

Total expenditure on contracted services totals R3.64m. Based on a budget of R9.975m this represents 36.5%. This represents for example contract workers for the fire fighting section.

#### Other expenditure

Other expenditure reflects all other expenditure not identified. The spending on other expenditure is low where possible savings are identified to ensure value for money.

Expenditure (municipal vote, standard classification and funding) - M06 December

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		Budget Year 2014/15							
		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>	<b>2</b>								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		485	1 000	-	84	500	(416)	-83%	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-
Vote 5 - Public Safety		400	1 300	-	-	650	(650)	-100%	-
Vote 6 - Health		250	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	200	-	17	100	(83)	-83%	-
Vote 9 - Waste Management		5 800	5 800	-	-	2 900	(2 900)	-100%	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>6 935</b>	<b>8 300</b>	<b>-</b>	<b>17</b>	<b>4 150</b>	<b>(4 049)</b>	<b>-98%</b>	<b>-</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - Executive & 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 and Social Services		-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>6 935</b>	<b>8 300</b>	<b>-</b>	<b>17</b>	<b>4 150</b>	<b>(4 049)</b>	<b>-98%</b>	<b>-</b>

Variances explained in Supporting Table C5

The main council capital project the Regional Landfill Site with total budget of R5,800,000 is being finalised. The bank guarantee as required by the third party was finalised and transfer of the property into the ownership of the municipality should be concluded within the 3<sup>rd</sup> quarter. This should greatly enhance the performance in terms of capital spending.

## Statement - Financial Position

### Financial Position - M06 December

Description	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	94 582	95 686			95 686
Call investment deposits	-	-			-
Consumer debtors	6 784	6 757			6 757
Other debtors	4 402	4 402			4 402
Current portion of long-term receivables	2 534	2 534			2 534
Inventory	3 778	4 005			4 005
<b>Total current assets</b>	<b>112 081</b>	<b>113 384</b>	<b>-</b>	<b>-</b>	<b>113 384</b>
<b>Non current assets</b>					
Long-term receivables	39 724	37 190			37 190
Investments	-	-			-
Investment property	347 611	345 577			345 577
Investments in Associate	-	-			-
Property, plant and equipment	142 420	146 406			146 406
Agricultural	-	-			-
Biological assets	-	-			-
Intangible assets	3 541	3 068			3 068
Other non-current assets	41	41			41
<b>Total non current assets</b>	<b>533 338</b>	<b>532 282</b>	<b>-</b>	<b>-</b>	<b>532 282</b>
<b>TOTAL ASSETS</b>	<b>645 419</b>	<b>645 666</b>	<b>-</b>	<b>-</b>	<b>645 666</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-			-
Borrowing	650	700			700
Consumer deposits	-	-			-
Trade and other payables	53 249	44 745			44 745
Provisions	20 837	22 087			22 087
<b>Total current liabilities</b>	<b>74 736</b>	<b>67 533</b>	<b>-</b>	<b>-</b>	<b>67 533</b>
<b>Non current liabilities</b>					
Borrowing	2 856	2 156			2 156
Provisions	109 768	115 414			115 414
<b>Total non current liabilities</b>	<b>112 624</b>	<b>117 570</b>	<b>-</b>	<b>-</b>	<b>117 570</b>
<b>TOTAL LIABILITIES</b>	<b>187 360</b>	<b>185 103</b>	<b>-</b>	<b>-</b>	<b>185 103</b>
<b>NET ASSETS</b>	<b>458 059</b>	<b>460 563</b>	<b>-</b>	<b>-</b>	<b>460 563</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	456 412	458 916			458 916
Reserves	1 647	1 647			1 647
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>458 059</b>	<b>460 563</b>	<b>-</b>	<b>-</b>	<b>460 563</b>

The financial statement section will implement monthly financial statements as soon as possible after the finalisation of the external audit.

This should greatly enhance the reporting of the financial position of the municipality. In the interim the status quo will maintain.



## Statement - Cash Flow

- M06 December

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		Budget Year 2014/15							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		129 870	125 436	3 347	12 785	62 718	(49 933)	-80%	125 436
Government - operating		141 097	170 060	44 640	129 666	85 030	44 636	52%	170 060
Government - capital						-	-		-
Interest		2 601	4 500	250	2 975	2 250	725	32%	4 500
Dividends									-
<b>Payments</b>									
Suppliers and employees		(248 119)	(286 362)	(10 898)	(67 465)	(143 181)	(75 716)	53%	(286 362)
Finance charges		(485)	(530)		(80)	(265)	(185)	70%	(530)
Transfers and Grants		(4 144)	(4 084)	(1 165)	(2 231)	(2 042)	189	-9%	(4 084)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>20 820</b>	<b>9 020</b>	<b>-</b>	<b>36 175</b>	<b>4 510</b>	<b>(71 141)</b>	<b>-1577%</b>	<b>9 020</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE							-		
Decrease (Increase) in non-current debtors							-		
Decrease (increase) other non-current receivables		2 534	2 534						2 534
Decrease (increase) in non-current investments				(40 059)	(40 059)		(40 059)	#DIV/0!	-
<b>Payments</b>									
Capital assets		(1 135)	(8 300)	(17)	(101)		101	#DIV/0!	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>1 399</b>	<b>(5 766)</b>	<b>-</b>	<b>(40 076)</b>	<b>(40 160)</b>	<b>40 160</b>	<b>#DIV/0!</b>	<b>2 534</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		(622)	(650)				-		(650)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(622)</b>	<b>(650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(650)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>21 597</b>	<b>2 604</b>	<b>-</b>	<b>(3 902)</b>	<b>35 491</b>	<b>4 510</b>		<b>10 904</b>
Cash/cash equivalents at beginning:		72 984	94 582		116 628	94 582			116 628
Cash/cash equivalents at month/year end:		94 581	97 186		152 119	99 092			127 532

The balance on the cash flow statement reflects all cash and cash equivalents for the reporting period. The municipality total cash balance at the end of 31 December 2014 totals R152.1m. This represents a investment of R138m and the rest as cash in the primary bank account.

Budget and Treasury office is in the process of compiling the commitment requirements of council on a monthly basis and as soon as this template is introduced it will improve performance a measuring of cash flow situation of council. This is work in progress and will hopefully be able to be introduced within the next few reporting cycles.

The balance of R152,1m also includes the bank guarantee of R6.3m that was required in terms of the Regional Landfill site, equitable share and grants received in advance but not yet spent.

DC4 Eden - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December								
Description	NT Code	Budget Year 2014/15					Total over 90 days	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	Total		
<b>R thousands</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	37	19	103	2 590	2 747	2 590	
Interest on Arrear Debtor Accounts	1810					-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820					-	-	
Other	1900	387	461	323	7 024	8 196	7 024	
<b>Total By Income Source</b>	<b>2000</b>	<b>424</b>	<b>480</b>	<b>425</b>	<b>9 614</b>	<b>10 943</b>	<b>9 614</b>	<b>-</b>
<b>2013/14 - totals only</b>								
<b>Debtors Age Analysis By Customer Group</b>								
Organs of State	2200					-	-	
Commercial	2300					-	-	
Households	2400	75	47	89	1 098	1 309	1 098	
Other	2500	349	433	337	8 516	9 635	8 516	
<b>Total By Customer Group</b>	<b>2600</b>	<b>424</b>	<b>480</b>	<b>425</b>	<b>9 614</b>	<b>10 943</b>	<b>9 614</b>	<b>-</b>

Total outstanding debtors equates to R10,9m. These figures include the interest on outstanding debtors that council introduce levying during this financial year.

A report is in the process of being compiled that will serve at council to address the long outstanding debtors and this will need to be written off as irrecoverable. This report will serve in council during March 2015.

aged creditors - M06 December										
R thousands	NT Code	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
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	1 188								1 188
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	1 164								1 164
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800	739								739
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 091</b>

Creditors section is busy with a total overhaul of their operating procedures. Standard operation procedures are being compiled and various challenges addressed that was hindering better reporting in terms of Creditors.

This should improve the reporting in future in terms of outstanding creditors but for the time being year to date the status quo will maintain.

		Investments for the month		Balance as at 31 Dec 2014	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<b>Eden district municipality</b>						
<i>Interest Received YTD</i>				-		1 666 942.15
<i>Standard Bank</i>	24 000 000.00		-10 500 000.00	34 500 000.00		-
<i>FNB</i>	24 000 000.00		-10 500 000.00	34 500 000.00		-
<i>ABSA</i>	24 000 000.00		-10 500 000.00	34 500 000.00		-
<i>Nedbank</i>	24 000 000.00		-10 500 000.00	34 500 000.00		-
						-
<b>BANK DEPOSITS</b>	<b>96 000 000.00</b>	<b>-</b>	<b>-42 000 000.00</b>	<b>138 000 000.00</b>	<b>-</b>	<b>1 666 942.15</b>

### 6.1 Investment monitoring information

The total investment for the period ending 31 December 2014 totals R138m. this consist of R96m that was invested in November and R42m that was invested in December 2014. The reason for these investments was to maximise funds not required for the immediate business operations.

This report mentioned above in terms of commitments will further enhance and improve cash flow reporting. That report will explain the true cash flow position of council.

Transfers and grant receipts - M06 December

Description	13/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		139 997	168 113	-	44 640	128 936	84 057	29 872	35.5%	168 113
Local Government Equitable Share		129 669	134 097		44 640	97 720	67 049	30 672	45.7%	134 097
Finance Management		1 250	1 250		-	1 250	625			1 250
Municipal Systems Improvement		890	934		-	934	467			934
EPWP Incentive		1 000	1 000		-	700	500			1 000
Municipal Disaster Recovery Grant		6 584	27 432		-	27 432	13 716			27 432
LG: Bulk Water and Waste Water infrastruc	3		2 500		-	-	1 250	(1 250)	-100.0%	2 500
Intergrated Transport Planning - PT		604	900		-	900	450	450	100.0%	900
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		1 100	1 947	-	730	730	974	(244)	-25.0%	1 947
Intergrated Transport Planning - PT					-	-	-	-		-
Nelson Mandela Memorial		150								
WC FMG Assistance		550			730	730		730	#DIV/0!	
WC Support - Provincial Treasury	4	400								
Rural Roads Asset Management Systems			1 947				974	(974)	-100.0%	1 947
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	141 097	170 060	-	45 370	129 666	85 030	29 628	34.8%	170 060

Transfers and grant expenditure - M06 December									
Budget Year 2014/15									
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	139 393	167 213	-	98	980	83 607	(82 627)	-98.8%	167 213
Local Government Equitable Share	129 669	134 097	-	-	-	67 049	(67 049)	-100.0%	134 097
Finance Management	1 250	1 250	57	346	625	(279)	-44.7%	1 250	
Municipal Systems Improvement	890	934	5	342	467	(125)	-26.8%	934	
EPWP Incentive	1 000	1 000	36	292	500	(208)	-41.6%	1 000	
Municipal Disaster Recovery Grant	6 584	27 432	-	-	13 716	(13 716)	-100.0%	27 432	
LG: Bulk Water and Waste Water infrastruc.	-	2 500	-	-	1 250	(1 250)	-100.0%	2 500	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>	1 554	2 847	-	-	-	1 424	(1 424)	-100.0%	2 847
Integrated Transport Planning - PT	604	900	-	-	-	450	(450)	-100.0%	900
WC FMG Assistance	550	-	-	-	-	-	-	-	
WC Support - Provincial Treasury	400	-	-	-	-	-	-	-	
Rural Roads Asset Management Systems	-	1 947	-	-	-	974	(974)	-100.0%	1 947
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>140 947</b>	<b>170 060</b>	<b>-</b>	<b>98</b>	<b>980</b>	<b>85 030</b>	<b>(84 050)</b>	<b>-98.8%</b>	<b>170 060</b>

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act that stipulates reporting on all grant performance should be done from the receiving officer.

The municipality will ensure that this is done with the next reporting cycle to council and the reporting will be included in the FMR report to ensure the same information is reported to the various reporting structures of council.

Councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 199	5 016		418	2 512	2 508	4	0%	5 016
Pension and UIF Contributions		107	135		10	62	67	(6)	-8%	135
Medical Aid Contributions		107	180		15	91	90	1	1%	180
Motor Vehicle Allowance		1 223	1 709		115	725	855	(129)	-15%	1 709
Cellphone Allowance		282	558		26	157	279	(123)	-44%	558
Housing Allowances										
Other benefits and allowances		50	107				54	(54)	-100%	107
<b>Sub Total - Councillors</b>		<b>6 969</b>	<b>7 705</b>	<b>-</b>	<b>585</b>	<b>3 547</b>	<b>3 853</b>	<b>(306)</b>	<b>-8%</b>	<b>7 705</b>
% increase	4		10.6%							10.6%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 266	3 150		267	1 604	1 575	29	2%	3 150
Pension and UIF Contributions		417	607		43	263	304	(41)	-13%	607
Medical Aid Contributions		61	65		4	22	33	(11)	-33%	65
Overtime										
Performance Bonus		507	485				243	(243)	-100%	485
Motor Vehicle Allowance		369	471		41	244	236	9	4%	471
Cellphone Allowance		12	41		2	29	21	8	41%	41
Housing Allowances		84	84		7	42	42			84
Other benefits and allowances										
Payments in lieu of leave			45				23	(23)	-100%	45
Long service awards										
Post-retirement benefit obligations	2									
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 716</b>	<b>4 949</b>	<b>-</b>	<b>364</b>	<b>2 204</b>	<b>2 474</b>	<b>(271)</b>	<b>-11%</b>	<b>4 949</b>
% increase	4		4.9%							4.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		86 917	111 662		4 672	26 842	55 831	(28 989)	-52%	111 662
Pension and UIF Contributions		18 332	11 604		920	5 450	5 802	(352)	-6%	11 604
Medical Aid Contributions		13 993	6 705		820	3 628	3 353	276	8%	6 705
Overtime		1 460	1 245		47	387	623	(236)	-38%	1 245
Performance Bonus		(147)								
Motor Vehicle Allowance		8 241	6 037		598	3 567	3 019	548	18%	6 037
Cellphone Allowance		133	596				298	(298)	-100%	596
Housing Allowances		823	565		48	287	282	5	2%	565
Other benefits and allowances		2 822	2 372		45	241	1 186	(944)	-80%	2 372
Payments in lieu of leave		6 511	4 228		453	3 982	2 114	1 868	88%	4 228
Long service awards		158	750				375	(375)	-100%	750
Post-retirement benefit obligations	2	2 095	4 324				2 162	(2 162)	-100%	4 324
<b>Sub Total - Other Municipal Staff</b>		<b>141 339</b>	<b>150 086</b>	<b>-</b>	<b>7 603</b>	<b>44 384</b>	<b>75 043</b>	<b>(30 659)</b>	<b>-41%</b>	<b>150 086</b>
% increase	4		6.2%							6.2%
<b>Total Parent Municipality</b>		<b>153 023</b>	<b>162 740</b>	<b>-</b>	<b>8 551</b>	<b>50 135</b>	<b>81 370</b>	<b>(31 235)</b>	<b>-38%</b>	<b>162 740</b>

Salary expenditure totals R46m for officials as well as R3.5m for councillors. This represents a total of 48.7% of the total budget for employees and councillors. Various vacancies was budgeted during the May budget process. With the adjustment budget due in January the municipality will address the salary expenditure and revisit the budgeted vacancies.

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KONTAKNR CONTACT NO 044 803 1343  
VERW: REF: 6/18/7/2014-2015  
KANTOOR: OFFICES: George  
DATUM DATE 07 January 2015



**QUALITY CERTIFICATE**

C. Africa

I, G W LOUW, the accounting officer / chief financial officer of EDEN DISTRICT MUNICIPALITY DC4, 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 **31 DECEMBER 2014** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Clive Africa

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

Signature [Signature]

Date 2015.01.14