

Cape Agulhas Municipality



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MONTHLY BUDGET REPORT

28 FEBRUARY 2016

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1. Council Resolution

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of January 2016.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of the report and supporting documentation for period ending **29 February 2016** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.

QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT

Mr D O'Neill
Municipal Manager

Date: 14 March 2016

2. INTRODUCTION

2.1 PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

2.2 STRATEGIC OBJECTIVE

"To comply with MFMA priorities as well as MFMA implementation plan"

2.3 BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

"Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However section 71 of the MFMA states that, the accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget".

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3. MAYOR'S REPORT

The Budget and Reporting regulations become effective during April 2009 and the municipality is obliged to report in the prescribed format to National & Provincial Treasury, the Executive Mayor and council accordingly.

Although the Cape Agulhas Municipality is fully compliant in respect of the monthly budget report to council, effective from March 2014, the quality of the report in terms of its completeness and usefulness for council decision making still needs improvement which will be addressed as an ongoing process.

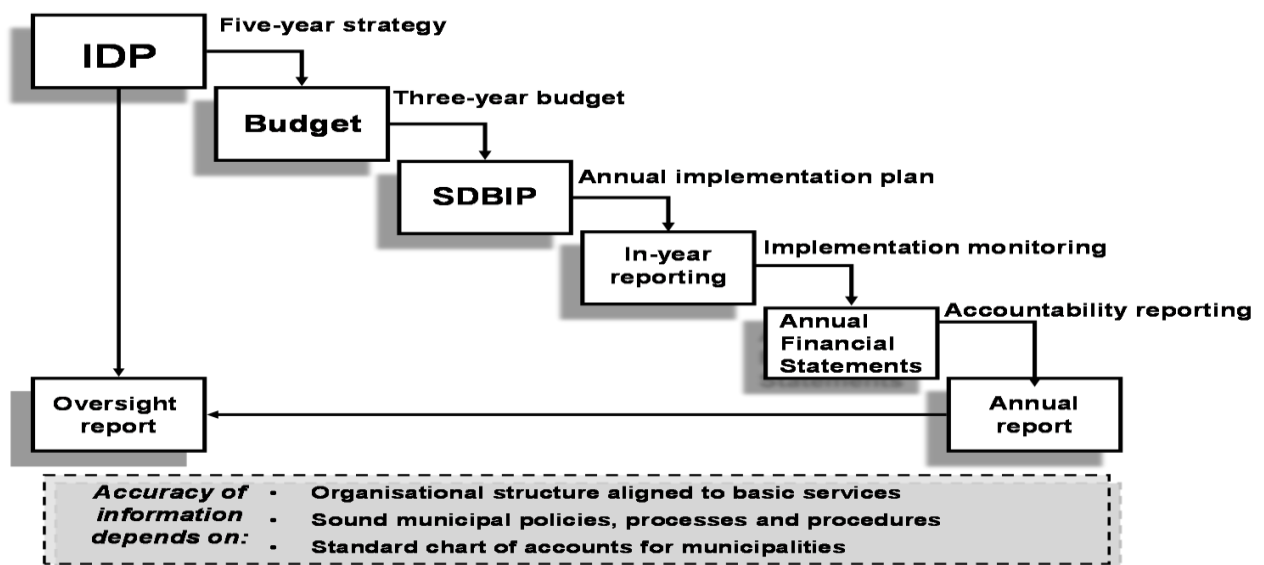
3.1 Budget Process:

Section 53(1)(a) of the MFMA stipulates that the Executive Mayor of the Municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

The flowchart on the budget process basically reflecting three different processes in the budget cycle at the same time, namely:

- Reporting on the previous year budget;
- Current year budget implementation; and
- Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

The municipal planning and budget cycle processes consist of the following:



For the month under review that is the period of January 2016 the following MFMA related activities was successfully complete as per legislative requirements:

February 2016

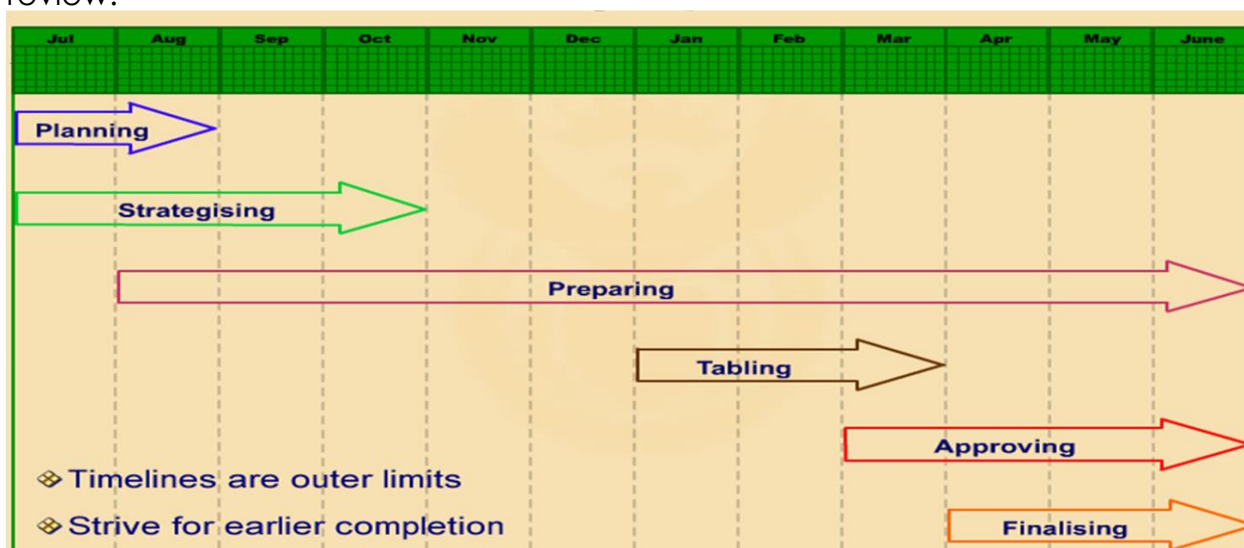
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Approval of Adjustment Budget 2015/16 as required
- Approval of Section 72 Mid-year budget and Performance assessment report tabled to council.

Item 3.4 MFMA Implementation Oversight also provides a summary of the legislative requirements with specific reference to the year-to-date performance up until February 2016.

Budget planning process 2016/2017

The Finance Department is in the process of implement the budget process for the 2016/2017 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the July 2015 council meeting.

Following the Budget Process Timeline in respect of the budget year under review:



During the month of December 2015 National Treasury issued Municipal Budget Circular no 78 for the 2016/17 MTREF dated 7 December 2015. This

circular aims to guide municipality regarding the new Budget process and the approval date.

Budget process and submissions for the 2016/17 MTREF budget

Due to National Treasury recommendations to early adopt and approved the Annual Budget 2016/17 MTREF as a result of the upcoming Municipal Local Government elections earmarked towards the end of May 2016.

The following amended timeframes for the tabling of the 2016/17 budget in terms of the approved budget process plan:

- Distribution of budget preparation documentation 11 December 2015
- Budget workshop with Managers 23 December 2015
- Budget Input – HOD / Managers 22 January 2016
- SCOA Workshop / Information session 21/22 January 2016
- Compilation of first Draft Budget 2 February 2016
- Budget Steering committee 5 February 2016
- Budget Workshop with Managers 8 – 12 February 2016
- Budget Workshop with Councilors 24 – 25 February 2016
- Draft Budget to Council 9 March 2016
- Public Consultation process 14 March–1 April 2016
- Final Budget to Council 26 April 2016

3.2 Monthly Reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the month under review.

Financial services is in the process of initiating the mSCOA implementation process. mSCOA is the new Standard Chart of Accounts legislated for implementation during July 2017.

Numerous information and planning sessions is required and more information will be communicated with the monthly reporting processes.

Provincial Treasury is also monitoring the Implementation plan of the municipality and numerous communication in terms of the processes is underway to ensure compliance.

3.3 Financial Statements for the Year-ended 30 June 2015

The municipality received a "Clean Audit for the 2014/2015 financial year.

The Auditor General in the management letter issued a number of concerns that the municipality should address. This will be done via the office of the Internal Audit situated in the office of the Municipal Manager.

An audit action plan was compiled with key deliverables to address the issues as raised in the AG Management letter and this will be reported to the relevant legislative bodies of council.

3.4 MFMA Implementation Oversight:

Council's progress on the implementation of the MFMA proceeds according to set targets and due dates determined for a low capacity municipality. A comprehensive oversight report on the progress of implementation and compliance per MFMA requirements is attached as **Annexure "A"** to this report.

4. Executive Summary

The following table summarizes the overall position on the capital and operating budgets.

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	25,512	254,869	234,198
Budget to date (YTD)	17,008	169,913	156,132
Year to date (YTD)	8,177	154,327	156,672
Variance to SDBIP	8,831	15,586	-540
YTD % Variance to SDBIP	-51.92%	-9.17%	0.35%
% of Annual Budget	32.05%	60.55%	66.90%

Relevant information

Capital Expenditure

- Total municipal Capital spending for the period ending 29 February 2016 totals R8.18m.
- Municipal totals spending on the capital budget totals 32.05% year to date.
- Numerous of the Municipal Infrastructure Grant (MIG) projects is in the commencement phase and implementation of these projects will significantly improves the Capital reporting.

Operational Expenditure

- Operational expenditures totals R154.32m or 60.55% spending.
- This is in line with projections. Majority of the spending consist of the following –
 - Employee cost – R61.72m
 - Bulk purchases – R46.02m
- These two cost categories represents 69.8% of total operational expenditures as per C1. Please find attached C3 and C4 for more details.

Operational Revenues

- Operational revenues perform in line with projections and a total of R156.67m is reported year to date ending 29 February 2016.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M08 February									
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	42,895	49,956	49,899	2,250	40,840	49,535	(8,694)	-18%	49,899
Service charges	110,248	125,516	125,596	9,953	82,861	84,559	(1,698)	-2%	125,401
Investment revenue	1,849	1,970	1,970	177	1,217	1,158	59	5%	1,970
Transfers recognised - operational	49,613	30,290	34,732	1,256	20,510	20,193	317	2%	13,367
Other own revenue	16,299	14,809	22,001	2,055	11,244	11,144	100	1%	15,563
Total Revenue (excluding capital transfers and contributions)	220,904	222,541	234,198	15,692	156,672	166,589	(9,917)	-6%	206,200
Employee costs	78,889	90,608	92,851	7,297	61,723	62,187	(464)	-1%	90,144
Remuneration of Councillors	3,452	3,760	3,760	405	2,402	2,507	(105)	-4%	3,655
Depreciation & asset impairment	10,088	8,289	11,269	0	3,954	5,526	(1,572)	-28%	11,269
Finance charges	4,731	2,883	7,818	48	2,690	1,526	1,164	76%	4,047
Materials and bulk purchases	57,447	72,802	72,552	4,921	46,025	45,692	332	1%	72,552
Transfers and grants	-	1,539	1,619	85	1,038	1,026	12	1%	1,551
Other expenditure	77,990	56,714	65,000	3,735	36,495	33,284	3,211	10%	61,092
Total Expenditure	232,596	236,597	254,869	16,492	154,327	151,749	2,579	2%	244,312
Surplus/(Deficit)	(11,693)	(14,056)	(20,671)	(800)	2,345	14,841	(12,496)	-84%	(38,111)
Transfers recognised - capital	17,856	13,464	13,271	488	4,227	8,976	(4,750)	-53%	13,271
Contributions & Contributed assets	-	-	659	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,163	(592)	(6,741)	(312)	6,572	23,817	(17,245)	-72%	(24,840)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,163	(592)	(6,741)	(312)	6,572	23,817	(17,245)	-72%	(24,840)
Capital expenditure & funds sources									
Capital expenditure	59,755	21,691	25,512	1,767	8,177	13,579	(5,402)	-40%	25,512
Capital transfers recognised	17,856	13,464	13,271	465	4,238	8,429	(4,191)	-50%	13,464
Public contributions & donations	-	-	659	-	-	-	-	-	-
Borrowing	880	2,930	2,930	1,001	2,328	1,834	494	27%	2,930
Internally generated funds	41,020	5,297	8,652	302	1,611	3,316	(1,705)	-51%	5,297
Total sources of capital funds	59,755	21,691	25,512	1,768	8,177	13,579	(5,402)	-40%	21,691
Financial position									
Total current assets	41,459	24,722	37,510		55,212				55,212
Total non current assets	396,839	361,359	411,078		405,001				405,001
Total current liabilities	27,021	22,454	29,173		33,217				33,217
Total non current liabilities	101,790	71,767	116,668		104,159				104,159
Community wealth/Equity	309,488	291,860	302,747		322,838				322,838
Cash flows									
Net cash from (used) operating	19,933	8,418	10,231	407	32,511	18,961	(13,549)	-71%	8,418
Net cash from (used) investing	(22,383)	(21,685)	(22,457)	(1,975)	(2,147)	(7,747)	(5,600)	72%	(21,685)
Net cash from (used) financing	41	2,724	5,638	28	2,988	3,044	56	2%	2,724
Cash/cash equivalents at the month/year end	18,999	2,182	12,245	-	52,350	33,092	(19,258)	-58%	8,455
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	13,239	1,122	849	735	1,717	522	2,235	6,411	26,830
Creditors Age Analysis									
Total Creditors	7,083	-	-	-	-	-	-	-	7,083

The table provides a high level summary of council's financial performance – operating & capital, financial position, cash flows, debtors and creditors age analysis which reflecting in more detail as from table C2 onwards.

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February										
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>		62,825	70,682	71,496	2,696	56,222	63,434	(7,212)	-11%	71,496
Executive and council		12,826	13,309	13,703	(684)	10,368	8,863	1,505	17%	13,703
Budget and treasury office		48,012	55,423	55,781	2,841	44,926	53,034	(8,107)	-15%	55,781
Corporate services		1,987	1,951	2,013	540	928	1,537	(610)	-40%	2,013
<i>Community and public safety</i>		41,828	16,696	27,253	2,012	10,832	12,005	(1,173)	-10%	27,253
Community and social services		31,070	4,983	5,083	821	3,247	3,365	(118)	-4%	5,083
Sport and recreation		5,452	5,415	5,564	423	4,595	4,397	198	5%	5,564
Public safety		5,306	3,999	10,814	768	2,991	2,711	280	10%	10,814
Housing		-	2,300	5,792	-	-	1,533	(1,533)	-100%	5,792
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,042	12,376	12,468	552	3,924	8,309	(4,385)	-53%	12,468
Planning and development		923	12,376	12,468	552	3,924	8,309	(4,385)	-53%	12,468
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122,065	136,251	136,910	10,919	89,920	91,817	(1,896)	-2%	136,910
Electricity		78,254	89,511	90,170	6,910	58,219	60,580	(2,360)	-4%	90,170
Water		20,690	21,853	21,853	1,869	14,532	14,585	(52)	0%	21,853
Waste water management		9,769	9,577	9,577	859	6,942	6,408	534	8%	9,577
Waste management		13,352	15,311	15,311	1,282	10,226	10,244	(18)	0%	15,311
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	248,128	16,180	160,899	175,565	(14,666)	-8%	248,128
Expenditure - Standard										
<i>Governance and administration</i>		63,612	65,659	69,972	4,346	43,167	42,358	809	2%	69,972
Executive and council		14,744	16,682	16,783	1,186	10,397	10,802	(405)	-4%	16,783
Budget and treasury office		31,334	31,219	34,780	1,474	21,062	20,231	831	4%	34,780
Corporate services		17,533	17,758	18,410	1,686	11,707	11,324	383	3%	18,410
<i>Community and public safety</i>		50,078	34,964	41,513	2,547	25,472	22,810	2,662	12%	41,513
Community and social services		33,003	12,562	12,673	946	7,694	8,244	(550)	-7%	12,673
Sport and recreation		8,170	8,802	8,968	764	6,298	5,707	591	10%	8,968
Public safety		8,905	9,958	12,712	744	5,571	6,640	(1,069)	-16%	12,712
Housing		-	3,642	7,160	93	5,909	2,219	3,690	166%	7,160
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,970	21,210	22,005	1,507	12,949	13,781	(833)	-6%	22,005
Planning and development		3,497	8,187	8,106	565	4,882	5,253	(371)	-7%	8,106
Road transport		15,126	12,578	13,373	885	7,640	8,235	(595)	-7%	13,373
Environmental protection		346	445	525	57	427	293	134	46%	525
<i>Trading services</i>		99,937	114,763	121,378	8,092	72,740	72,800	(60)	0%	121,378
Electricity		66,277	81,553	82,204	5,469	51,928	51,480	448	1%	82,204
Water		13,801	13,274	15,001	1,164	9,325	8,621	704	8%	15,001
Waste water management		8,217	7,187	8,238	705	5,430	4,674	756	16%	8,238
Waste management		11,641	12,749	15,934	754	6,058	8,025	(1,967)	-25%	15,934
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,596	236,597	254,869	16,492	154,327	151,749	2,579	2%	254,869
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	(312)	6,572	23,817	(17,245)	-72%	(6,741)

Explanation for any deviation in excess of 10% will be provided as part of an ongoing process to ensure that information is relevant and useful for council's decision making. (Table SC 1 have reference)

No material variances in terms of the projected expenditure in respect of the financial year under review. Expenditure will materialise according to planned activity.

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		12,826	13,309	13,703	(684)	10,368	8,863	1,505	17.0%	14,814
Vote 2 - Budget and Treasury Office		48,012	55,423	55,781	2,841	44,926	53,034	(8,107)	-15.3%	47,315
Vote 3 - Corporate Services		2,910	2,740	2,802	643	1,491	2,123	(632)	-29.8%	2,109
Vote 4 - Community and Social Services		31,070	16,696	27,253	2,012	10,832	12,005	(1,173)	-9.8%	15,523
Vote 5 - Sport and Recreation		5,452	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		5,306	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		96	-	-	-	-	-	-	-	-
Vote 8 - Electricity		78,254	89,511	90,170	6,910	58,219	60,580	(2,360)	-3.9%	87,151
Vote 9 - Water		20,690	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		9,769	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,352	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		11,022	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	58,326	58,419	4,458	35,062	38,961	(3,899)	-10.0%	54,427
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	248,128	16,180	160,899	175,565	(14,666)	-8.4%	221,339
Expenditure by Vote	1									
Vote 1 - Executive and Council		14,744	16,682	16,783	1,186	10,397	10,802	(405)	-3.8%	16,277
Vote 2 - Budget and Treasury Office		31,334	31,219	34,780	1,474	21,062	20,231	831	4.1%	32,050
Vote 3 - Corporate Services		21,030	23,083	23,761	2,160	14,787	14,786	0	0.0%	23,083
Vote 4 - Community and Social Services		33,003	35,409	42,039	2,605	25,899	23,103	2,796	12.1%	38,206
Vote 5 - Sport and Recreation		8,170	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		8,905	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		11,741	-	-	-	-	-	-	-	-
Vote 8 - Electricity		66,277	81,553	82,204	5,469	51,928	51,480	448	0.9%	82,001
Vote 9 - Water		13,801	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		8,217	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		11,641	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		346	-	-	-	-	-	-	-	-
Vote 13 - Other		3,385	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	48,650	55,303	3,598	30,254	31,346	(1,092)	-3.5%	47,558
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,596	236,597	254,869	16,492	154,327	151,749	2,579	1.7%	239,175
Surplus/ (Deficit) for the year	2	6,163	(592)	(6,741)	(312)	6,572	23,817	(17,245)	-72.4%	(17,837)

Explanation for any deviation in excess of 10% will be provided as part of an ongoing process to ensure that information is relevant and useful for council's decision making.

No variance in terms of the projected expenditure in respect of the financial year under review. Expenditure will materialise according to planned activities.

Section 71(1)(g) of the MFMA requires that the Accounting Officer must, when necessary, provide explanation of –

- Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan; and

- Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget.

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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		42,895	49,956	49,899	2,250	40,840	49,535	(8,694)	-18%	49,899
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		75,494	86,845	86,845	6,644	56,643	58,752	(2,108)	-4%	86,845
Service charges - water revenue		18,957	20,408	20,408	1,641	12,646	13,605	(959)	-7%	20,213
Service charges - sanitation revenue		6,508	6,687	6,767	667	5,461	4,472	989	22%	6,767
Service charges - refuse revenue		9,290	11,576	11,576	1,001	8,111	7,730	381	5%	11,576
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,984	6,680	6,680	925	5,240	5,456	(216)	-4%	6,680
Interest earned - external investments		1,849	1,970	1,970	177	1,217	1,158	59	5%	1,970
Interest earned - outstanding debtors		996	800	800	109	736	508	228	45%	1,055
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3,049	1,836	8,651	237	1,401	1,224	177	14%	8,651
Licences and permits		1,077	330	330	48	261	224	37	16%	290
Agency services		1,382	1,309	1,309	442	965	871	94	11%	1,309
Transfers recognised - operational		49,613	30,290	34,732	1,256	20,510	20,193	317	2%	13,367
Other revenue		3,810	3,855	4,182	295	2,550	2,861	(311)	-11%	3,943
Gains on disposal of PPE		-	-	50	0	91	-	91	#DIV/0!	91
Total Revenue (excluding capital transfers and contributions)		220,904	222,541	234,198	15,692	156,672	166,589	(9,917)	-6%	212,655
Expenditure By Type										
Employee related costs		78,889	90,608	92,851	7,297	61,723	62,187	(464)	-1%	90,144
Remuneration of councillors		3,452	3,760	3,760	405	2,402	2,507	(105)	-4%	3,655
Debt impairment		5,387	4,690	7,498	-	2,027	3,127	(1,099)	-35%	3,591
Depreciation & asset impairment		10,088	8,289	11,269	0	3,954	5,526	(1,572)	-28%	11,269
Finance charges		4,731	2,883	7,818	48	2,690	1,526	1,164	76%	4,047
Bulk purchases		57,447	72,802	72,552	4,921	46,025	45,692	332	1%	72,552
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1,463	8,401	7,923	487	2,599	5,163	(2,564)	-50%	7,923
Transfers and grants		-	1,539	1,619	85	1,038	1,026	12	1%	1,551
Other expenditure		70,606	43,623	49,579	3,248	31,869	24,995	6,874	28%	49,579
Loss on disposal of PPE		535	-	-	-	-	-	-	-	-
Total Expenditure		232,596	236,597	254,869	16,492	154,327	151,749	2,579	2%	244,312
Surplus/(Deficit)										
Transfers recognised - capital		17,856	13,464	13,271	488	4,227	8,976	(4,750)	(0)	13,271
Contributions recognised - capital		-	-	659	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6,163	(592)	(6,741)	(312)	6,572	23,817			(18,385)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		6,163	(592)	(6,741)	(312)	6,572	23,817			(18,385)
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		6,163	(592)	(6,741)	(312)	6,572	23,817			(18,385)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	(312)	6,572	23,817			(18,385)

Explanation for any deviation in excess of 10% will be provided as part of an ongoing process to ensure that information is relevant and useful for council's decision making. (Table SC 1 have reference)

No variance in terms of the projected expenditure in respect of the financial year under review. Expenditure will materialise according to planned activities.

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) -

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		—	—	—	—	—	—	—		—
Vote 2 - Budget and Treasury Office		—	—	—	—	—	—	—		—
Vote 3 - Corporate Services		—	—	—	—	—	—	—		—
Vote 4 - Community and Social Services		—	1,200	1,200	271	1,098	751	347	46%	1,200
Vote 5 - Sport and Recreation		108	—	—	—	—	—	—		—
Vote 6 - Public Safety		—	—	—	—	—	—	—		—
Vote 7 - Road Transport		91	—	—	—	—	—	—		—
Vote 8 - Electricity		539	—	—	—	—	—	—		—
Vote 9 - Water		364	—	—	—	—	—	—		—
Vote 10 - Waste Water Management		—	—	—	—	—	—	—		—
Vote 11 - Waste Management		—	—	—	—	—	—	—		—
Vote 12 - Environmental Protection		—	—	—	—	—	—	—		—
Vote 13 - Other		—	—	—	—	—	—	—		—
Vote 14 - Infrastructure		—	1,350	1,350	243	509	845	(336)	-40%	1,350
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital Multi-year expenditure	4,7	1,102	2,550	2,550	514	1,608	1,596	11	1%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		72	—	8	—	—	—	—		8
Vote 2 - Budget and Treasury Office		848	28	28	—	21	17	4	24%	28
Vote 3 - Corporate Services		1,258	1,567	1,633	2	571	981	(410)	-42%	1,633
Vote 4 - Community and Social Services		4,733	5,771	6,233	138	571	3,613	(3,041)	-84%	6,233
Vote 5 - Sport and Recreation		1,879	—	—	—	—	—	—		—
Vote 6 - Public Safety		22	—	—	—	—	—	—		—
Vote 7 - Road Transport		10,003	—	—	—	—	—	—		—
Vote 8 - Electricity		2,213	3,330	3,966	231	1,732	2,085	(352)	-17%	3,966
Vote 9 - Water		117	—	—	—	—	—	—		—
Vote 10 - Waste Water Management		790	—	—	—	—	—	—		—
Vote 11 - Waste Management		36,676	—	—	—	—	—	—		—
Vote 12 - Environmental Protection		—	—	—	—	—	—	—		—
Vote 13 - Other		42	—	—	—	—	—	—		—
Vote 14 - Infrastructure		—	8,446	11,094	882	3,674	5,287	(1,613)	-31%	11,094
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital single-year expenditure	4	58,654	19,141	22,962	1,253	6,570	11,983	(5,413)	-45%	22,962
Total Capital Expenditure		59,755	21,691	25,512	1,767	8,177	13,579	(5,402)	-40%	25,512
Capital Expenditure - Standard Classification										
Governance and administration		2,178	1,594	1,668	76	592	998	(406)	-41%	1,594
Executive and council		72	—	8	—	—	—	—		—
Budget and treasury office		848	28	28	21	21	17	4	24%	28
Corporate services		1,258	1,567	1,633	54	571	981	(410)	-42%	1,567
Community and public safety		6,742	6,971	7,433	20	1,670	4,364	(2,694)	-62%	6,971
Community and social services		4,733	5,315	5,411	12	281	3,327	(3,046)	-92%	5,315
Sport and recreation		1,987	1,349	1,524	5	1,188	844	344	41%	1,349
Public safety		22	307	333	3	201	192	8	4%	307
Housing		—	—	165	—	—	—	—		—
Health		—	—	—	—	—	—	—		—
Economic and environmental services		10,094	5,246	4,962	8	1,743	3,284	(1,542)	-47%	5,246
Planning and development		—	—	—	—	—	—	—		—
Road transport		10,094	5,246	4,962	8	1,743	3,284	(1,542)	-47%	5,246
Environmental protection		—	—	—	—	—	—	—		—
Trading services		40,698	7,880	11,448	586	4,173	4,933	(760)	-15%	7,880
Electricity		2,751	3,330	3,966	557	1,732	2,085	(352)	-17%	3,330
Water		481	240	540	1	—	150	(150)	-100%	240
Waste water management		790	4,050	3,682	—	2,382	2,535	(153)	-6%	4,050
Waste management		36,676	260	3,260	27	58	163	(104)	-64%	260
Other		42	—	—	—	—	—	—		—
Total Capital Expenditure - Standard Clas	3	59,755	21,691	25,512	690	8,177	13,579	(5,402)	-40%	21,691
Funded by:										
National Government		12,615	13,245	12,592	337	4,084	8,291	(4,207)	-51%	13,245
Provincial Government		5,241	220	680	128	154	137	16	12%	220
District Municipality		—	—	—	—	—	—	—		—
Other transfers and grants		—	—	—	—	—	—	—		—
Transfers recognised - capital		17,856	13,464	13,271	465	4,238	8,429	(4,191)	-50%	13,464
Public contributions & donations	5	—	—	659	—	—	—	—		—
Borrowing	6	880	2,930	2,930	1,001	2,328	1,834	494	27%	2,930
Internally generated funds		41,020	5,297	8,652	302	1,611	3,316	(1,705)	-51%	5,297
Total Capital Funding		59,755	21,691	25,512	1,768	8,177	13,579	(5,402)	-40%	21,691

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		2,834	2,182	8,937	13,266	13,266
Call investment deposits		16,000	–	2,400	16,000	16,000
Consumer debtors		17,953	20,909	19,963	21,655	21,655
Other debtors		3,182	854	4,720	3,182	3,182
Current portion of long-term receivables		4	6	4	4	4
Inventory		1,485	770	1,485	1,105	1,105
Total current assets		41,459	24,722	37,510	55,212	55,212
Non current assets						
Long-term receivables		279	306	274	263	263
Investments		–	45	–	–	–
Investment property		40,706	40,683	40,697	40,706	40,706
Investments in Associate		–	–	–	–	–
Property, plant and equipment		301,674	302,231	315,736	309,852	309,852
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		1,125	1,263	1,017	1,125	1,125
Other non-current assets		53,056	16,830	53,353	53,056	53,056
Total non current assets		396,839	361,359	411,078	405,001	405,001
TOTAL ASSETS		438,298	386,081	448,588	460,213	460,213
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		350	570	1,054	350	350
Consumer deposits		3,845	4,171	4,152	3,950	3,950
Trade and other payables		11,339	6,970	11,345	17,628	17,628
Provisions		11,487	10,743	12,621	11,288	11,288
Total current liabilities		27,021	22,454	29,173	33,217	33,217
Non current liabilities						
Borrowing		1,012	2,385	4,729	1,012	1,012
Provisions		100,778	69,382	111,939	103,147	103,147
Total non current liabilities		101,790	71,767	116,668	104,159	104,159
TOTAL LIABILITIES		128,811	94,221	145,841	137,376	137,376
NET ASSETS	2	309,488	291,860	302,747	322,838	322,838
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		291,738	291,860	291,497	305,088	305,088
Reserves		17,750	–	11,250	17,750	17,750
TOTAL COMMUNITY WEALTH/EQUITY	2	309,488	291,860	302,747	322,838	322,838

The average debtor's collection rate up to the end of February 2016 reflects as follows:

	January	February	Average YTD
Monthly Debt Collection rate	93.02%	125.53%	103.37%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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		42,485	48,108	48,449	2,480	32,414	20,045	12,369	62%	48,108
Service charges		106,753	120,873	121,946	11,353	49,942	51,792	(1,850)	-4%	120,873
Other revenue		11,531	12,572	15,888	1,876	5,908	5,987	(79)	-1%	12,572
Government - operating		45,586	30,290	34,732	-	21,547	18,371	3,175	17%	30,290
Government - capital		16,526	13,464	13,171	-	11,528	8,415	3,112	37%	13,464
Interest		2,845	2,740	2,747	285	1,069	947	122	13%	2,740
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(205,693)	(216,532)	(224,585)	(15,454)	(88,319)	(85,954)	2,364	-3%	(216,532)
Finance charges		(99)	(1,558)	(498)	(48)	(874)	-	874	#DIV/0!	(1,558)
Transfers and Grants		-	(1,539)	(1,619)	(85)	(704)	(641)	62	-10%	(1,539)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,933	8,418	10,231	407	32,511	18,961	(13,549)	-71%	8,418
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	50	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	(127)	1,021	-	1,021	#DIV/0!	-
Decrease (increase) other non-current receivables		41	6	4	(90)	658	3	655	26204%	6
Decrease (increase) in non-current investments		-	-	-	(10)	(68)	-	(68)	#DIV/0!	-
Payments										
Capital assets		(22,425)	(21,691)	(22,512)	(1,748)	(3,758)	(7,749)	(3,992)	52%	(21,691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,383)	(21,685)	(22,457)	(1,975)	(2,147)	(7,747)	(5,600)	72%	(21,685)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,930	5,330	-	2,930	2,930	-		2,930
Increase (decrease) in consumer deposits		202	273	308	28	58	114	(56)	-49%	273
Payments										
Repayment of borrowing		(160)	(478)	-	-	-	-	-		(478)
NET CASH FROM/(USED) FINANCING ACTIVITIES		41	2,724	5,638	28	2,988	3,044	56	2%	2,724
NET INCREASE/ (DECREASE) IN CASH HELD		(2,408)	(10,543)	(6,589)	(1,541)	33,352	14,258			(10,543)
Cash/cash equivalents at beginning:		21,407	12,726	18,834		18,999	18,834			18,999
Cash/cash equivalents at month/year end:		18,999	2,182	12,245		52,350	33,092			8,455

Year to date Cash flow information reports a positive balance. Council's cash resources will be closely monitored to ensure that the liquidity status of council is maintained.

The adoption of the Long-term financial plan and implementation of the strategy to support the achievement of Council's objectives should also improve the Cash flow performance over the reporting period.

6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
2	<u>Expenditure By Type</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
3	<u>Capital Expenditure</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
4	<u>Financial Position</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
5	<u>Cash Flow</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
6	<u>Measureable performance</u> No material variances		Adjustment budget in process of being implemented	Budget implementation will be monitored.
7	<u>Municipal Entities</u> Not Applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

No material variances exist. Budget implementation will be monitored

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	7.5%	1.7%	3.2%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.5%	13.5%	11.5%	28.5%	11.5%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	3.4%	5.7%	5.9%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		5.7%	0.0%	42.0%	5.7%	5.7%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	153.4%	110.1%	128.6%	166.2%	166.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.7%	9.7%	38.9%	88.1%	88.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.7%	9.9%	10.7%	16.0%	11.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.7%	40.7%	39.6%	39.4%	42.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.3%	0.0%	3.5%	4.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.7%	5.0%	8.1%	1.7%	3.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		48941.2%	33732.2%	18917.9%	38904.3%	38904.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		891.9%	875.0%	916.6%	598.8%	845.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		2.0%	1.5%	5.8%	14.3%	9.1%

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations.

The level of employee's actual costs for the year to date is 38.6% which is less than the budgeted percentage of 39.4%. It is therefore important for council to monitor and managed the employee related cost effectively within the set norm between 35% and 40%.

The Capital Replacement Reserve will require minor adjustments at year end in order to ensure that it is cash backed. The "Cash & Cash Equivalents" are sufficient to cover outstanding debt with specific reference to any unspent grant funding.

Age Analysis - Debtors

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2015/16											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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,324	249	207	156	176	160	606	1,340	5,219	2,439			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,222	255	131	112	60	46	229	578	8,635	1,026			
Receivables from Non-ex change Transactions - Property Rates	1400	2,054	167	125	111	1,141	54	298	1,723	5,672	3,326			
Receivables from Exchange Transactions - Waste Water Management	1500	925	126	100	87	75	61	172	490	2,038	887			
Receivables from Exchange Transactions - Waste Management	1600	1,339	164	124	105	86	70	279	566	2,733	1,106			
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0			
Interest on Arrear Debtor Accounts	1810	30	16	17	19	65	16	117	921	1,202	1,138			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	(659)	143	144	144	115	114	533	792	1,327	1,699			
Total By Income Source	2000	13,239	1,122	849	735	1,717	522	2,235	6,411	26,830	11,621	–	–	
2014/15 - totals only		11,793	1,007	596	503	464	366	2,612	4,002	21,343	7,946	3,501		
Debtors Age Analysis By Customer Group														
Organs of State	2200	45	15	13	16	333	2	10	511	945	872			
Commercial	2300	3,546	110	50	42	15	19	71	221	4,074	369			
Households	2400	10,151	996	785	676	1,202	501	2,150	5,597	22,057	10,125			
Other	2500	(503)	2	0	1	167	0	5	82	(246)	255	3,501		
Total By Customer Group	2600	13,239	1,122	849	735	1,717	522	2,235	6,411	26,830	11,621	3,501	–	

Strict credit control procedures are applied in terms of Council's approved Credit Control Policy. Following statistical information in respect of credit control actions applied or council's notices served:

<u>Outstanding Debtor Age Analyses as at month-end:</u>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
JANUARY 2016	12,468,140	2,362,328	1,212,948	981,795	11,443,932	28,469,143
FEBRUARY 2016	10,588,944	2,650,068	1,121,720	848,741	11,620,516	26,829,989
						-1,639,154
<u>Debtors Turnover Rate:</u>						
				NORM	JANUARY	FEBRUARY
				11.50- 15 %	18.13%	17.08%
2						
<u>Number of Accounts issued for the month:</u>				JANUARY	FEBRUARY	
				14,875	14,983	

<u>Credit Control: Actions Applied</u>	JANUARY	FEBRUARY
Summonses issued	330	260
Section 65(A)1	11	16
Sentences	40	44
Warrant for execution	10	8
Warrant for arrests	1	2
Garnishee Orders	8	3
Auctions	0	0
Number of debtors handed over to attorn	0	0
Number of debtors handed over to attorn	0	0
<u>Electricity Service</u>		
	JANUARY	FEBRUARY
Number of consumers disconnected due	0	58
Number of consumers re-connected	0	17
	0	41

<u>Commiseration Rebate in respect of Basic Services allocated: FEBRUARY 2016</u>					
<u>TOWNS</u>		<u>"Poor"</u>	<u>"Indigent"</u>	<u>TOTAL</u>	<u>COMMISERATION</u>
		<u>household.</u>	<u>household</u>		<u>SUBSIDIES</u>
					<u>ALLOCATED</u>
	BREDASDORP	109	1,293	1,402	361,205.21
	NAPIER	24	399	423	102,058.57
	PROTEM	0	8	8	1,536.56
	STRUISBAAI & L'AGULHAS	10	390	400	100,814.20
	KLIPDALE	0	10	10	1,920.70
	WAENHUISKRANS	4	122	126	33,270.27
	KASSIESBAAI	1	58	59	15,696.16
	ELIM	6	125	131	24,617.64
	DEURGANGSKAMP	0	853	853	60,594.81
		154	3,258	3,412	701,714.12

The municipality maintained an average collection ratio in excess of 100% for the months of February 2016. That is healthy and ensure that debt collections is continuously being implemented.

Age Analysis – Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	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	4,902	-	-	-	-	-	-	-	4,902	
Bulk Water	0200	19	-	-	-	-	-	-	-	19	
PAYE deductions	0300	865	-	-	-	-	-	-	-	865	
VAT (output less input)	0400	(49)	-	-	-	-	-	-	-	(49)	
Pensions / Retirement deductions	0500	1,346	-	-	-	-	-	-	-	1,346	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7,083	-	-	-	-	-	-	-	7,083	-

Council purchases and payments to creditors are under adequate control and paid within the prescribed period of 30 days. No significant problems experienced in respect of creditor payments during the quarter under review.

Investment Portfolio

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Nedbank Corporate & Commercial Banking - Supporting Table to monthly Budget Statement - Investments - Portfolios - Nedbank Corporate & Commercial Banking									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
NEDBANK		32 Days	Call		41	6.9%	10,000	-	10,000
STANDARD		32 Days	Call		11	6.8%	5,000	-	5,000

Cash & Investment Management:

Surplus cash is invested at approved banking institutions in accordance with prescribed legislation and / or cash & investment policy guidelines.

The municipality's bank account per bank statement reflecting a positive balance as at the end of February 2016.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	23,601	24,254	6,893	17,289	8,232	8,942	108.6%	23,601
Local Government Equitable Share			20,679	20,679	6,893	15,509	6,567	8,942	136.2%	20,679
Finance Management			1,230	1,231	–	1,230	1,230			1,230
Municipal Systems Improvement			150	150	–	150	150			150
Municipal Infrastructure (MIG)			542	1,195	–	–	–			542
EPWP Incentive			1,000	1,000	–	400	285			1,000
RBIG			–		–	–	–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		–	6,689	10,477	–	4,258	–	4,258	#DIV/0!	6,689
Housing			2,300	5,792	–	2,855	–	2,855	#DIV/0!	2,300
Community Development Workers			54	44	–	–	–			54
Subsidy Main Roads			73	73	–	–	–	–		73
Subsidy Libraries			4,250	4,250	–	1,403	–	1,403	#DIV/0!	4,250
Thusong Centre			12	12	–	–	–	–		12
Financial Support Grant			–	307	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	–	30,290	34,732	6,893	21,547	8,232	13,200	160.4%	30,290
Capital Transfers and Grants										
National Government:		–	13,245	12,592	–	4,775	1,663	2,112	127.1%	13,245
Municipal Infrastructure (MIG)			10,245	9,592	–	2,775	663	2,112	318.9%	10,245
Municipal Infrastructure Grant (MIG)			220	219	–	220	220			220
Municipal Systems Improvement			780	780	–	780	780			780
INEG			2,000	2,000	–	1,000	–			2,000
Other capital transfers [insert description]								–		
Provincial Government:		–	220	580	–	21	21	–		220
Subsidy Libraries			21	21	–	21	21	–		21
Thusong Centre			199	199	–	–	–			199
Community Development Workers				10						
Financial Support Grant				50						
Provincial Contribution (Netball Court)				–						
Municipal Infrastructure Support Grant				300				–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	–	13,464	13,171	–	4,796	1,683	2,112	125.5%	13,464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	43,754	47,903	6,893	26,342	9,915	15,312	154.4%	43,754

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

W0033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - Transfers and grant expenditure - M06 February										
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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	23,601	24,254	15,697	17,688	16,169	1,519	9.4%	24,254
Local Government Equitable Share			20,679	20,679	15,509	15,509	13,786	1,723	12.5%	20,679
Finance Management			1,230	1,231	29	1,026	820	205	25.0%	1,231
Municipal Systems Improvement			150	150	3	68	100	(32)	-32.3%	150
Municipal Infrastructure (MIG)			542	1,195	55	343	796	(453)	-56.9%	1,195
EPWP Incentive			1,000	1,000	100	743	667	76	11.4%	1,000
RBIG			–		–	–	–	–		–
Other transfers and grants [insert description]							–			
Provincial Government:		–	6,689	10,477	509	2,864	6,772	(3,908)	-57.7%	10,171
Housing			2,300	5,792	–	–	3,861	(3,861)	-100.0%	5,792
Community Development Workers			54	44	–	27	29	(3)	-9.7%	44
Subsidy Main Roads			73	73	–	–	49	(49)	-100.0%	73
Subsidy Libraries			4,250	4,250	474	2,803	2,833	(30)	-1.1%	4,250
Thusong Centre			12	12	–					12
Financial Support Grant				307	35	35		35	#DIV/0!	
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	30,290	34,732	16,206	20,552	22,942	(2,390)	-10.4%	34,425
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	13,245	12,592	337	4,084	8,395	(4,310)	-51.3%	12,592
Municipal Infrastructure (MIG)			10,245	9,592	105	2,597	6,395	(3,798)	-59.4%	9,592
Municipal Infrastructure Grant (MIG)			220	219	–	132	146	(15)	-10.0%	219
Municipal Systems Improvement			780	780	–	280	520	(240)	-46.2%	780
INEG			2,000	2,000	232	1,076	1,333	(257)	-19.3%	2,000
Other capital transfers [insert description]			–	–	–	–	–	–		–
Provincial Government:		–	220	580	127	277	378	(100)	-26.6%	580
Subsidy Libraries			21	21	–	139	5	134	2605.4%	21
Community Development Workers				10			7	(7)	-100.0%	10
Financial Support Grant				50			33	(33)	-100.0%	50
Provincial Contribution (Netball Court)				–			–	–		–
Municipal Infrastructure Support Grant				300			200	(200)	-100.0%	300
Thusong Centre			199	199	127	139	133	6	4.5%	199
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		–	13,464	13,171	464	4,362	8,772	(4,411)	-50.3%	13,171
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	43,754	47,903	16,670	24,914	31,714	(6,800)	-21.4%	47,596

Councilors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1	2,119	2,299	2,299	249	1,469	1,533	(64)	-4%	2,235
Basic Salaries and Wages		333	345	345	41	234	230	4	2%	349
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		812	874	874	97	567	583	(15)	-3%	858
Motor Vehicle Allowance		188	239	239	18	126	159	(33)	-21%	205
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	4	4	-	6	3	4	130%	8
Other benefits and allowances		3,452	3,760	3,760	405	2,402	2,507	(105)	-4%	3,655
Sub Total - Councillors		8.9%	8.9%							5.9%
% increase		3	3,838	4,094	4,137	335	2,827	2,810	17	1%
Basic Salaries and Wages	686		746	754	62	494	512	(18)	-3%	728
Pension and UIF Contributions	196		214	129	19	144	147	(3)	-2%	211
Medical Aid Contributions	-		-	-	-	-	-	-	-	-
Overtime	513		629	629	-	644	432	212	49%	841
Performance Bonus	504		416	364	27	219	285	(67)	-23%	349
Motor Vehicle Allowance	-		-	12	4	19	-	19	#DIV/0!	19
Cellphone Allowance	-		-	-	-	-	-	-	-	-
Housing Allowances	125		80	81	6	45	55	(10)	-19%	70
Other benefits and allowances	-		-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	
Long service awards	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	5,861	6,179	6,106	452	4,391	4,241	151	4%	6,330	
Sub Total - Senior Managers of Municipality	5.4%	4.2%							8.0%	
% increase	2	49,716	56,754	59,019	4,614	37,944	38,952	(1,008)	-3%	55,746
Basic Salaries and Wages		7,770	10,066	10,363	862	6,413	6,909	(496)	-7%	9,571
Pension and UIF Contributions		2,543	2,557	2,451	282	1,952	1,755	197	11%	2,754
Medical Aid Contributions		3,093	2,434	2,434	239	2,147	1,670	476	29%	2,910
Overtime		-	629	-	-	644	432	212	49%	841
Performance Bonus		4,006	4,172	4,223	386	3,045	2,863	181	6%	4,353
Motor Vehicle Allowance		-	237	237	23	207	163	44	27%	281
Cellphone Allowance		428	542	1,275	92	711	372	339	91%	881
Housing Allowances		2,491	2,781	3,223	339	2,715	1,908	806	42%	3,587
Other benefits and allowances		924	500	950	9	77	343	(266)	-78%	234
Payments in lieu of leave	376	489	498	-	268	336	(67)	-20%	422	
Long service awards	1,682	3,270	2,074	-	1,210	2,244	(1,034)	-46%	2,235	
Post-retirement benefit obligations	73,029	84,430	86,745	6,844	57,331	57,946	(615)	-1%	83,815	
Sub Total - Other Municipal Staff	15.6%	18.8%							14.8%	
% increase	82,342	94,368	96,611	7,702	64,125	64,694	(569)	-1%	93,800	
Total Parent Municipality										

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1															
Cash Receipts By Source																
Property rates		3,409	6,661	6,466	12,140	3,737	2,789	4,009	2,480	4,009	4,009	4,009	(5,610)	48,108	52,926	58,227
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		6,695	6,405	7,302	7,344	6,961	6,626	6,149	7,625	6,824	6,911	7,614	7,175	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,383	1,692	2,016	1,884	1,725	1,727	1,613	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	586	624	605	678	465	708	517	573	536	94	6,440	7,458	8,590
Service charges - refuse		1,029	925	903	993	905	909	551	1,004	998	997	1,001	932	11,148	12,767	14,570
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		247	265	1,329	952	478	558	1,278	898	367	379	227	(546)	6,432	6,894	7,391
Interest earned - external investments		90	97	144	166	153	168	227	177	165	231	266	87	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	79	80	110	108	71	109	77	62	72	(147)	770	809	849
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		172	254	46	166	216	140	68	237	59	42	38	(793)	646	1,282	1,268
Licences and permits		31	31	25	43	24	29	29	48	28	26	25	(10)	330	346	364
Agency services		—	193	24	226	79	—	54	442	127	85	103	(24)	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	—	—	6,893	—	759	—	648	3,740	1,284	2,312	30,290	49,172	68,946
Other revenue		319	270	138	178	201	113	334	252	142	185	385	1,338	3,855	4,141	4,435
Cash Receipts by Source		26,049	20,347	18,519	24,336	21,629	13,503	15,687	15,994	15,845	18,964	17,288	6,422	214,582	255,391	298,857
Other Cash Flows by Source																
Transfer receipts - capital		4,796	—	—	—	6,732	—	—	—	5,049	—	—	(3,112)	13,464	13,761	12,965
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	2,930	—	—	—	—	—	—	—	2,930	11,850	5,235
Increase in consumer deposits		(3)	27	10	13	11	10	23	28	23	23	23	86	273	292	312
Receipt of non-current debtors		—	—	741	201	79	(346)	—	(127)	—	—	—	(547)	—	—	—
Receipt of non-current receivables		2	2	(101)	375	379	1,690	1	(90)	1	1	1	(2,254)	6	6	6
Change in non-current investments		—	—	(14)	(16)	(38)	(30)	—	(10)	—	—	—	108	—	—	—
Total Cash Receipts by Source		30,843	20,375	19,156	24,910	31,722	14,828	15,710	15,794	20,917	18,987	17,312	702	231,255	281,300	317,376
Cash Payments by Type																
Employee related costs		5,937	6,095	7,187	6,409	6,505	12,289	7,907	7,397	6,902	7,144	6,998	6,136	86,906	91,934	98,042
Remuneration of councillors		288	288	236	369	364	441	293	352	313	313	313	190	3,760	3,968	4,188
Interest paid		—	—	173	378	322	1,357	—	48	—	—	—	(721)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	4,791	5,513	4,902	8,159	1,673	8,704	7,624	72,072	76,144	82,012
Bulk purchases - Water & Sewer		—	93	104	104	5	12	100	19	148	30	158	536	1,310	1,352	1,423
Other materials		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services		268	222	320	210	244	327	648	487	705	776	1,013	3,249	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		301	—	146	189	68	38	128	85	128	128	128	199	1,539	1,570	1,601
General expenses		7,353	2,389	5,739	3,471	3,411	5,030	1,011	2,297	3,148	4,495	4,352	1,318	44,015	62,323	81,961
Cash Payments by Type		21,316	16,521	20,613	15,843	15,604	24,284	15,600	15,588	19,503	14,560	21,666	18,531	219,629	248,430	278,802
Other Cash Flows/Payments by Type																
Capital assets		—	12	1,325	1,732	688	2,524	1,475	1,748	1,571	1,186	2,078	7,352	21,691	31,024	26,770
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	478	1,755	2,043	—
Other Cash Flows/Payments		—	—	—	—	—	3,071	—	—	—	—	—	(3,071)	—	—	—
Total Cash Payments by Type		21,316	16,533	21,938	17,574	16,292	29,880	17,075	17,335	21,074	15,746	23,744	23,290	241,799	281,209	307,615
NET INCREASE/(DECREASE) IN CASH HELD		9,527	3,842	(2,782)	7,335	15,430	(15,052)	(1,365)	(1,541)	(157)	3,241	(6,433)	(22,588)	(10,543)	91	9,761
Cash/cash equivalents at the month/year beginning:		16,263	25,790	29,632	26,850	34,185	49,615	34,563	33,198	31,656	31,499	34,740	28,308	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	34,185	49,615	34,563	33,198	31,656	31,499	34,740	28,308	5,720	5,720	5,811	15,572

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	127	1,015	1,015	–	–	1,015	1,015	100.0%	0%
August	512	1,569	1,569	12	12	2,584	2,572	99.5%	0%
September	1,317	1,144	1,144	1,325	1,338	3,728	2,391	64.1%	6%
October	1,013	2,919	2,919	1,732	3,069	6,647	3,578	53.8%	14%
November	426	1,103	1,103	688	3,758	7,749	3,992	51.5%	17%
December	1,692	2,607	2,607	2,524	6,282	10,356	4,074	39.3%	29%
January	188	1,475	1,475	128	6,410	11,832	5,421	45.8%	30%
February	1,616	1,748	1,748	1,767	8,177	13,579	5,402	39.8%	38%
March	3,949	1,571	1,571	–		15,150	–		
April	1,394	1,186	1,186	–		16,336	–		
May	38,022	2,078	2,078	–		18,414	–		
June	4,658	3,277	7,098	–		25,512	–		
Total Capital expenditure	54,915	21,691	25,512	8,177					

Capital expenditure on new assets by asset class

WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6,821	5,561	5,936	372	2,368	3,481	1,113	32.0%	5,561
Infrastructure - Road transport		3,126	2,921	2,637	140	1,138	1,829	691	37.8%	2,921
Roads, Pavements & Bridges		2,591	2,311	2,027	103	1,010	1,447	437	30.2%	2,311
Storm water		534	610	610	37	127	382	254	66.6%	610
Infrastructure - Electricity		2,033	2,200	2,859	232	1,172	1,377	205	14.9%	2,200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,033	2,200	2,859	232	1,172	1,377	205	14.9%	2,200
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		374	240	240	-	-	150	150	100.0%	240
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	140	140	-	-	88	88	100.0%	140
Reticulation Water		374	100	100	-	-	63	63	100.0%	100
Infrastructure - Sanitation		1,269	-	-	-	-	-	-	-	-
Reticulation Sewerage		1,269	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		19	200	200	1	58	125	67	53.5%	200
Waste Management		19	200	200	1	58	125	67	53.5%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,704	4,876	4,970	1	129	3,053	2,923	95.8%	4,876
Parks & gardens		34	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,562	1,522	1,622	-	2	953	951	99.8%	1,522
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	3,312	1	92	2,073	1,982	95.6%	3,312
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		108	33	26	-	26	20	(6)	-27.3%	33
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	10	10	-	10	6	(4)	-56.5%	10
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2,729	2,510	2,642	128	872	1,571	699	44.5%	2,510
General vehicles		157	330	330	127	307	207	(101)	-48.7%	330
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	1,021	(1)	377	592	214	36.2%	945
Computers - hardware/equipment		217	875	885	2	127	548	421	76.8%	875
Furniture and other office equipment		1,273	269	272	-	52	169	116	69.1%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		933	90	134	-	8	56	48	85.4%	90
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		21	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		454	-	50	-	-	-	-	-	-
Computers - software & programming		454	-	50	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	11,708	12,947	13,598	502	3,369	8,105	4,736	58.4%	12,947
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Capital expenditure on renewal of existing assets by asset class

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		46,400	5,910	–	254	2,489	3,700	1,211	32.7%	5,910
Infrastructure - Road transport		8,883	1,800	–	253	469	1,127	658	58.4%	1,800
Roads, Pavements & Bridges		6,100	1,800	–	253	469	1,127	658	58.4%	1,800
Storm water		2,783	–	–	–	–	–	–	–	–
Infrastructure - Electricity		737	1,110	–	–	551	695	143	20.6%	1,110
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		737	980	–	–	502	613	112	18.2%	980
Street Lighting		–	130	–	–	49	81	32	39.3%	130
Infrastructure - Water		329	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		70	–	–	–	–	–	–	–	–
Reticulation Water		259	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	3,000	–	1	1,469	1,878	409	21.8%	3,000
Reticulation Sewerage		–	3,000	–	1	1,469	1,878	409	21.8%	3,000
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		36,451	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		36,451	–	–	–	–	–	–	–	–
Community		542	1,215	–	271	1,110	761	(349)	-45.9%	1,215
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		116	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		10	–	–	–	–	–	–	–	–
Libraries		417	–	–	–	–	–	–	–	–
Recreational facilities		–	1,215	–	271	1,110	761	(349)	-45.9%	1,215
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		612	1,620	–	740	1,210	1,014	(196)	-19.3%	1,620
General vehicles		132	–	–	–	–	–	–	–	–
Specialised vehicles		–	800	–	730	730	501	(230)	-45.9%	800
Plant & equipment		192	88	–	10	36	55	19	35.2%	88
Computers - hardware/equipment		281	97	–	–	18	60	43	70.8%	97
Furniture and other office equipment		7	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	635	–	–	426	398	(28)	-7.1%	635
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	47,554	8,745	–	1,266	4,808	5,474	666	12.2%	8,745
Specialised vehicles		–	800	–	730	730	501	(230)	(0)	800
Refuse		–	800	–	730	730	501	(230)	(0)	800
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

Expenditure on repairs and maintenance by asset class

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,380	2,718	–	147	1,691	1,557	(134)	-8.6%	2,852
Infrastructure - Road transport		1,615	1,275	–	73	804	731	(74)	-10.1%	1,349
Roads, Pavements & Bridges		1,615	1,275	–	73	804	731	(74)	-10.1%	1,349
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		765	823	–	13	421	471	50	10.6%	773
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		673	725	–	13	389	416	26	6.4%	699
Street Lighting		92	97	–	–	32	56	24	42.2%	74
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	620	–	60	466	355	(111)	-31.1%	731
Waste Management		–	620	–	60	466	355	(111)	-31.1%	731
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	785	–	48	372	450	77	17.2%	707
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	150	–	16	27	86	59	68.2%	91
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	585	–	32	336	335	(1)	-0.2%	585
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	50	–	0	9	29	20	68.3%	30
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		5,997	3,701	–	368	1,798	2,120	323	15.2%	3,378
General vehicles		2,060	1,852	–	259	970	1,061	91	8.5%	1,761
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		474	533	–	30	403	306	(97)	-31.7%	630
Computers - hardware/equipment		558	89	–	5	30	51	21	40.2%	68
Furniture and other office equipment		21	133	–	1	23	76	53	69.3%	80
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		1,157	1,094	–	72	371	627	256	40.8%	838
Other Buildings		1,616	–	–	–	–	–	–	–	–
Other Land		111	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	2,338	–	150	1,668	1,340	(329)	-24.5%	2,667
Computers - software & programming		–	2,338	–	150	1,668	1,340	(329)	-24.5%	2,667
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		8,377	9,541	–	713	5,530	5,467	(63)	-1.2%	9,604
Specialised vehicles										
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

Depreciation by asset class

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		5,985	5,196	–	4	4	1,299	1,295	99.7%	5,196
Infrastructure - Road transport		1,548	1,537	–	–	–	384	384	100.0%	1,537
Roads, Pavements & Bridges		1,548	1,537	–	–	–	384	384	100.0%	1,537
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		1,294	1,283	–	–	–	321	321	100.0%	1,283
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		1,294	1,283	–	–	–	321	321	100.0%	1,283
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1,052	1,044	–	–	–	261	261	100.0%	1,044
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		1,052	1,044	–	–	–	261	261	100.0%	1,044
Infrastructure - Sanitation		854	847	–	4	4	212	208	98.3%	847
Reticulation		854	847	–	4	4	212	208	98.3%	847
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		1,237	486	–	–	–	121	121	100.0%	486
Waste Management		75	74	–	–	–	18	18	100.0%	74
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		1,163	412	–	–	–	103	103	100.0%	412
Community		220	232	–	–	–	58	58	100.0%	232
Parks & gardens		13	13	–	–	–	3	3	100.0%	13
Sportsfields & stadia		15	15	–	–	–	4	4	100.0%	15
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		32	32	–	–	–	8	8	100.0%	32
Libraries		35	48	–	–	–	12	12	100.0%	48
Recreational facilities		123	122	–	–	–	31	31	100.0%	122
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		1	1	–	–	–	0	0	100.0%	1
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		0	0	–	–	–	0	0	100.0%	0
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		9	9	–	–	–	2	2	100.0%	9
Housing development		–	9	–	–	–	2	2	100.0%	9
Other		9	–	–	–	–	–	–	–	–
Other assets		3,752	2,731	–	–	–	683	683	100.0%	2,731
General vehicles		940	932	–	–	–	233	233	100.0%	932
Specialised vehicles		52	62	–	–	–	16	16	100.0%	62
Plant & equipment		314	311	–	–	–	78	78	100.0%	311
Computers - hardware/equipment		332	330	–	–	–	82	82	100.0%	330
Furniture and other office equipment		470	466	–	–	–	116	116	100.0%	466
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		74	73	–	–	–	18	18	100.0%	73
Other Buildings		245	229	–	–	–	57	57	100.0%	229
Other Land		1,057	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	110	–	–	–	28	28	100.0%	110
Other		268	217	–	–	–	54	54	100.0%	217
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		122	122	–	–	–	30	30	100.0%	122
Computers - software & programming		122	122	–	–	–	30	30	100.0%	122
Other		–	–	–	–	–	–	–	–	–
Total Depreciation		10,088	8,289	–	4	4	2,072	2,069	99.8%	8,289
Specialised vehicles		52	62	–	–	–	16	16	0	62
Refuse		52	62	–	–	–	16	16	0	62
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

7. Other Information

7.1 Expenditure Management:

The expenditure section continues to administer, manage, assess and improve creditors, salaries and sundry payments subject to internal prescriptions.

7.1.1 Personnel

Leave schedule will be of the Finance personnel for the month of February 2016 attached as **Annexure B**.

7.1.2 Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council.

Following a summary of Standby & Overtime payment in respect of February 2016:

OVERTIME paid for the period ending 29 FEBRUARY 2016

<u>DEPARTMENT</u>	<u>% USED TO DATE</u>	<u>PREVIOUS MONTH to DATE</u>	<u>CURRENT MONTH</u>	<u>ACTUAL TO DATE</u>	<u>PRO-RATA BUDGETED FOR THE YEAR</u>	<u>BUDGET FOR THE YEAR</u>
MUNICIPAL MANAGER						
- Municipal Manager	25.2%	2,395.98	0.00	2,395.98	6,333.33	9,500.00
TOTAL	25.2%	2,395.98	0.00	2,395.98	6,333.33	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	77.0%	8,857.31	0.00	8,857.31	7,666.67	11,500.00
- Budget and Treasury Office	38.1%	4,384.02	0.00	4,384.02	7,666.67	11,500.00
TOTAL	57.6%	13,241.33	0.00	13,241.33	15,333.33	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	14,150.65	115.57	14,266.22	0.00	0.00
TOTAL	0.0%	14,150.65	115.57	14,266.22	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	101.3%	239,227.04	24,588.55	263,815.59	173,633.33	260,450.00
- Environmental Affairs	157.1%	41,101.81	6,898.20	48,000.01	20,373.33	30,560.00
- Public Services	0.0%	0.00	0.00	0.00	7,246.67	10,870.00
- Parks and Sport Facilities	67.6%	32,800.44	7,127.75	39,928.19	39,380.00	59,070.00
- Beaches and Holiday Resorts	93.4%	250,312.47	24,176.67	274,489.14	195,873.33	293,810.00
TOTAL	95.6%	563,441.76	62,791.17	626,232.93	436,506.67	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	56.7%	3,965.71	0.00	3,965.71	4,666.67	7,000.00
- Water	106.4%	423,322.15	55,001.00	478,323.15	299,573.33	449,360.00
- Sewerage and sanitation	113.5%	416,670.97	58,318.52	474,989.49	278,993.33	418,490.00
- Refuse Removal Services	81.2%	206,132.66	40,137.17	246,269.83	202,180.00	303,270.00
- Streets and Stormwater	23.6%	32,248.94	349.64	32,598.58	92,173.33	138,260.00
TOTAL	93.9%	1,082,340.43	153,806.33	1,236,146.76	877,586.67	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	57.3%	224,430.03	22,180.04	246,610.07	286,680.00	430,020.00
TOTAL	57.3%	224,430.03	22,180.04	246,610.07	286,680.00	430,020.00
TOTAL	87.9%	1,900,000.18	238,893.11	2,138,893.29	1,622,440.00	2,433,660.00

Budget implement according to Adjustment budget tabled to council.

STANDBY ALLOWANCES paid for the period ending 29 FEBRUARY 2016

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	71.15%	6,541.84	0.00	6,541.84	6,129.33	9,194.00
- Budget and Treasury Office	40.13%	5,087.59	0.00	5,087.59	8,452.00	12,678.00
TOTAL		11,629.43	0.00	11,629.43	14,581.33	21,872.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	434.64%	24,949.15	7,018.37	31,967.52	4,903.33	7,355.00
- Client Services	192.09%	33,093.79	5,079.06	38,172.85	13,248.00	19,872.00
TOTAL		58,042.94	12,097.43	70,140.37	18,151.33	27,227.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	86.9%	51,155.43	5,966.08	57,121.51	43,800.00	65,700.00
- Environmental Affairs	No budget	26,610.81	4,205.52	30,816.33	0.00	0.00
- Building and Commonage	0.0%	0.00	0.00	0.00	43,774.00	65,661.00
- Parks and Sport Facilities	5.7%	2,598.42	0.00	2,598.42	30,218.67	45,328.00
- Beaches and Holiday Resorts	161.3%	147,731.21	21,680.52	169,411.73	70,003.33	105,005.00
TOTAL	92.3%	228,095.87	31,852.12	259,947.99	187,796.00	281,694.00
INFRASTRUCTURE DIRECTORATE						
- Water	84.1%	246,047.83	34,642.38	280,690.21	222,481.33	333,722.00
- Sewerage and sanitation	170.4%	335,988.74	42,933.41	378,922.15	148,264.67	222,397.00
- Refuse Removal Services	2.3%	0.00	2,319.39	2,319.39	66,578.67	99,868.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	206,850.67	310,276.00
TOTAL	68.5%	582,036.57	79,895.18	661,931.75	644,175.33	966,263.00
ELECTRICAL SERVICES						
- Electrical Services	43.8%	216,168.99	31,560.24	247,729.23	377,294.00	565,941.00
TOTAL	43.8%	216,168.99	31,560.24	247,729.23	377,294.00	565,941.00
TOTAL	67.2%	1,095,973.80	155,404.97	1,251,378.77	1,241,998.00	1,862,997.00

Budget implement according to Adjustment budget tabled to council.

7.1.3 Trade Creditors:

Council purchases and payments to creditors are under adequate control and paid within the prescribed period of 30 days.

All payment requisitions has been certified by the responsible official for the procurement of goods and services as required in terms of best practices.

Following the detail of payments as reflected in council's expenditure cashbook:

Expenditure in respect of:		Requisition Number		Amount
		From	To	
29 FEBRUARY 2016	Check Payments ACB-Payments Amount Paid Total Investment	28929 91559	29074 91925	23,273,783.41 0.00

In process to re-evaluate and tightening up expenditure controls as part of an ongoing process to allow closer monitoring of daily purchases, order transactions and the extension of budgetary control over departmental activities.

7.2 Revenue Management:

The equitable share allocation has been allocated as follows in respect of free basic services:

<u>Equitable Allocation received versus Budget</u>			<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
12010251000000			20,679,000	15,509,000	5,170,000
Allocation for the Financial Year:			20,679,000	15,509,000	5,170,000
<u>Equitable Allocation spent versus Budget</u>			<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	FEB 2016	253,310	0	253,310
Free Basics : Electricity	12010126600000	FEB 2016	0	0	0
Free Basics : Refuse Removal	12010126800000	FEB 2016	3,454,690	0	3,454,690
Free Basics : Sanitation	12010126900000	FEB 2016	2,835,790	0	2,835,790
Free Basics : Water	12010127000000	FEB 2016	1,229,520	0	1,229,520
			7,773,310	0	7,773,310

Electronic receipts in respect of debtor payments:

Electronic receipts:

Detail of monthly transactions up-to-date:

<u>Month</u>	<u>"Easy-pay"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
February 15	667,282	3,351,044	1,114,856.68	628,144.66
March 15	673,882	2,992,536	1,054,879.46	507,405.91
April 15	695,754	2,789,854	1,076,792.92	487,282.90
May 15	650,576	2,776,499	972,453.21	462,604.59
June 15	696,094	2,711,005	966,020.74	412,956.23
July 15	439,109	2,613,968	1,229,290.07	540,678.75
August 15	1,560,937	2,814,453	1,174,877.82	818,629.96
September 15	1,235,994	3,097,365	1,372,819.02	701,618.20
October 15	1,287,483	6,525,879	1,654,531.90	1,059,063.25
November 15	532,339	3,091,609	1,586,052.69	533,026.84
'December 2015	485,726	2,951,563	1,645,856.80	501,692.67
'January 2016	437,699	3,105,968	1,367,241.65	395,727.30
'February 2016	373,983	3,628,329	1,602,178.64	571,176.71

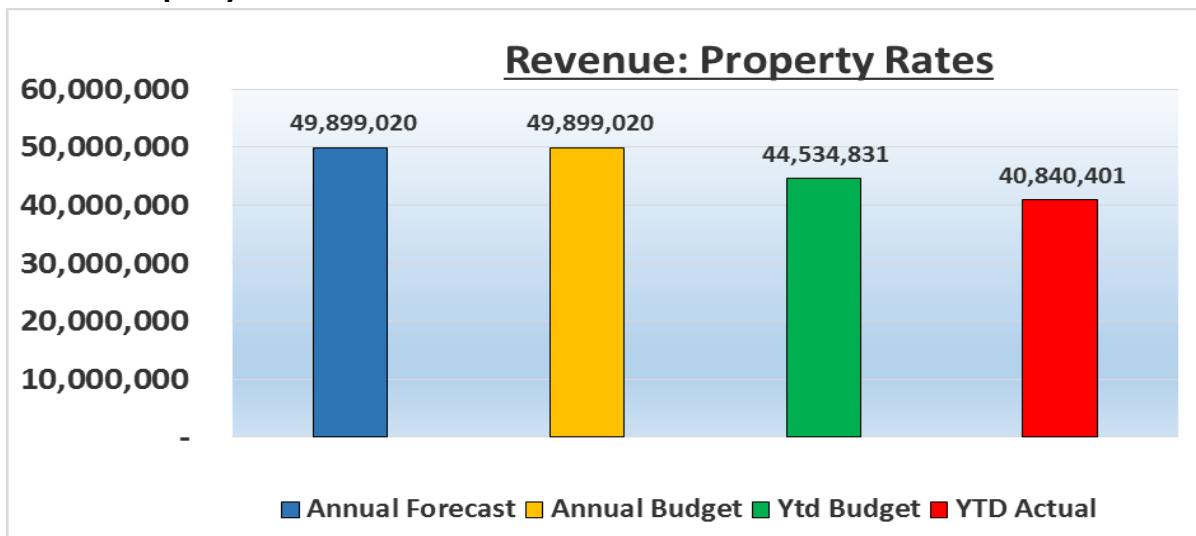
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of February 2016:

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (FEBRUARY 16)

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	733.98	Lawyers Acc	Yes
M J KLOPPERS	785.15	Monthly	No
H J KLOPPERS	418.06	Lawyers Acc	Yes
CAPE AGULHAS PIGGERY	1,053.59	Annually	No
B MAFENGU	179.07	Dormant	No
JJ KLOPPERS	6,915.34	Lawyers Acc	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	721.80	Lawyers Acc	Yes
D JAARS	627.98	Lawyers Acc	Yes
D JAARS	864.50	Lawyers Acc	Yes
M VAN STADEN	376.54	Monthly	No
BREDASDORP KLEINBOERE	12,898.71	Annually	No
BREDASDORP KLEINBOERE	7,087.49	Lawyers Acc	Yes
TARGETSHELF	13,624.56	Monthly	No
TARGETSHELF	3,207.32	Lawyers Acc	Yes
TEHILLA COMMUNITY	1,739.84	Lawyers Acc	Yes
TEHILLA COMMUNITY	3,915.27	Monthly	No
R WYNGAARD	1,432.59	Lawyers Acc	Yes
T VAN ZYL	92.88	Monthly	No
HAASBEKKIE CRECHE	778.80	Monthly	No
HAASBEKKIE CRECHE	165.02	Lawyers Acc	Yes
HAASBEKKIE CRECHE	493.94	Lawyers Acc	Yes
HAASBEKKIE CRECHE	336.32	Monthly	Yes
J DE JAGER	457.09	Monthly	No
J DE JAGER	1,242.99	Monthly	No
	60,604.83		

7.2.1 Actual Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:

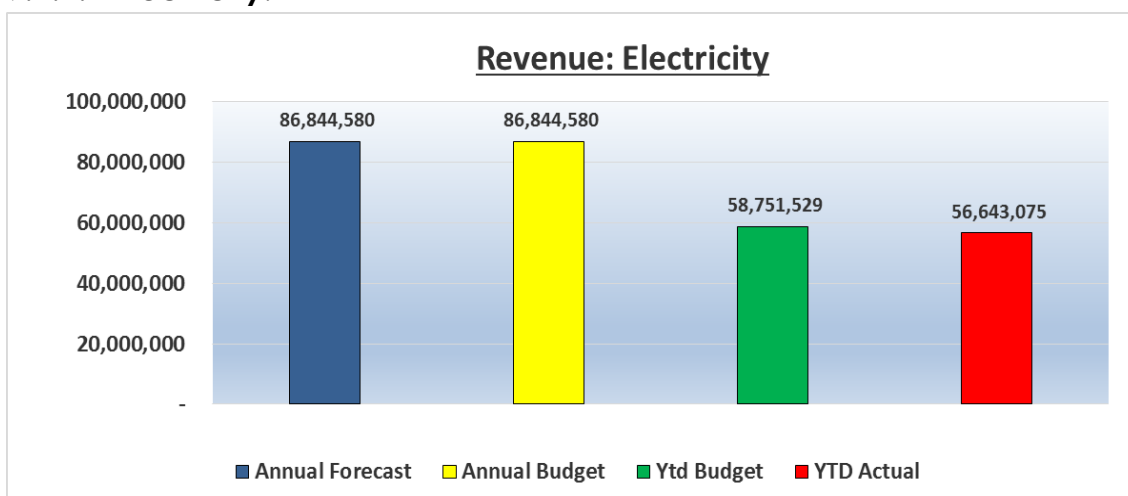


Property rates for the year to date reflects a total of R40.84m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

Municipal practice is normally to require payment either by means of a monthly payment or the yearly payment whom is due at the end of October of the financial year.

Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

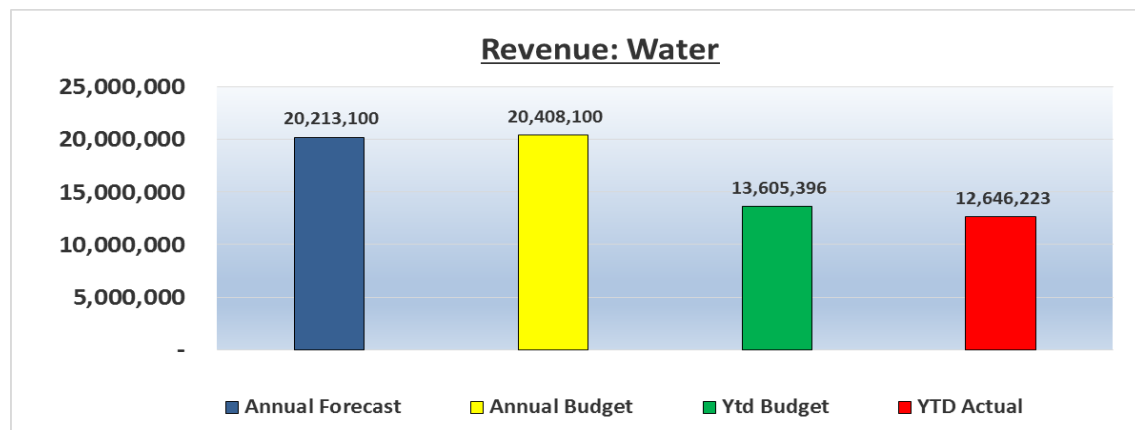
7.2.1.2 Electricity:



Performance in terms of electricity revenues totals R56.64m for the period ending 29 February 2016. This is in line with projections.

Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

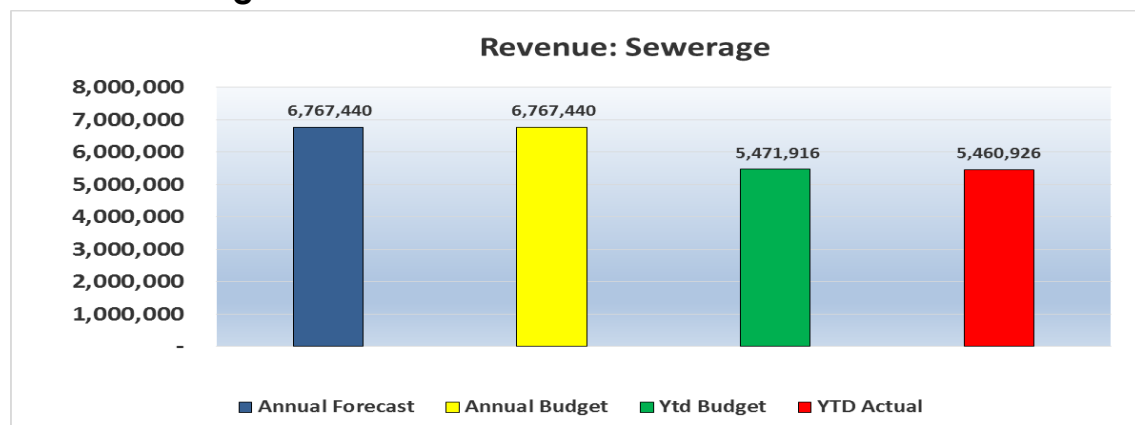
7.2.1.3 Water:



Revenue totals R12.65 million for the period ending 29 February 2016. This is also in line with projections.

Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

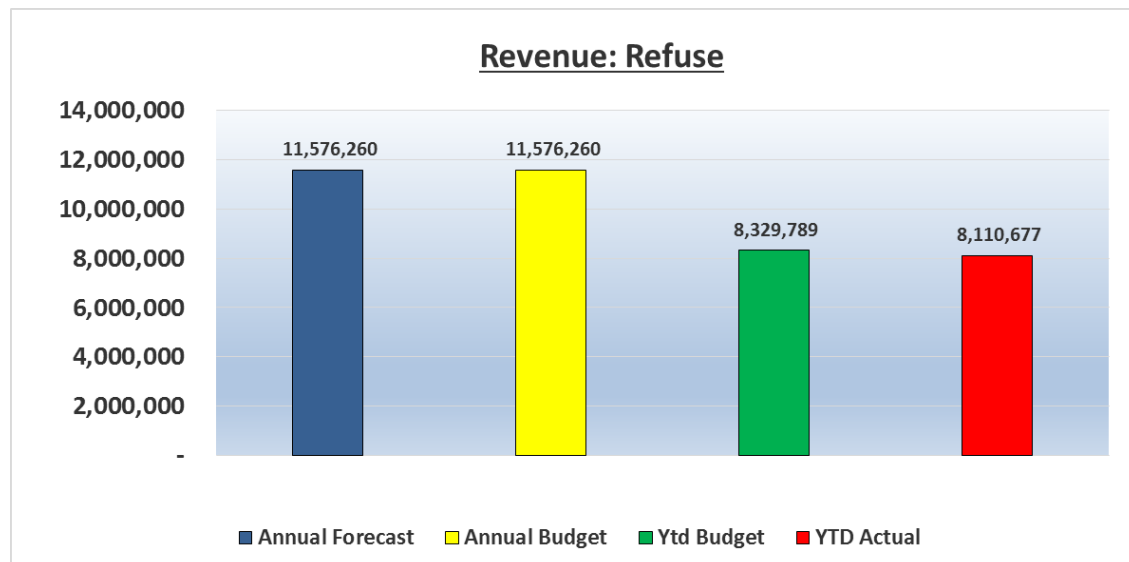
7.2.1.4 Sewerage:



The performance of revenue for sewerage services is more or less fixed depending on the total amount of households.

Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

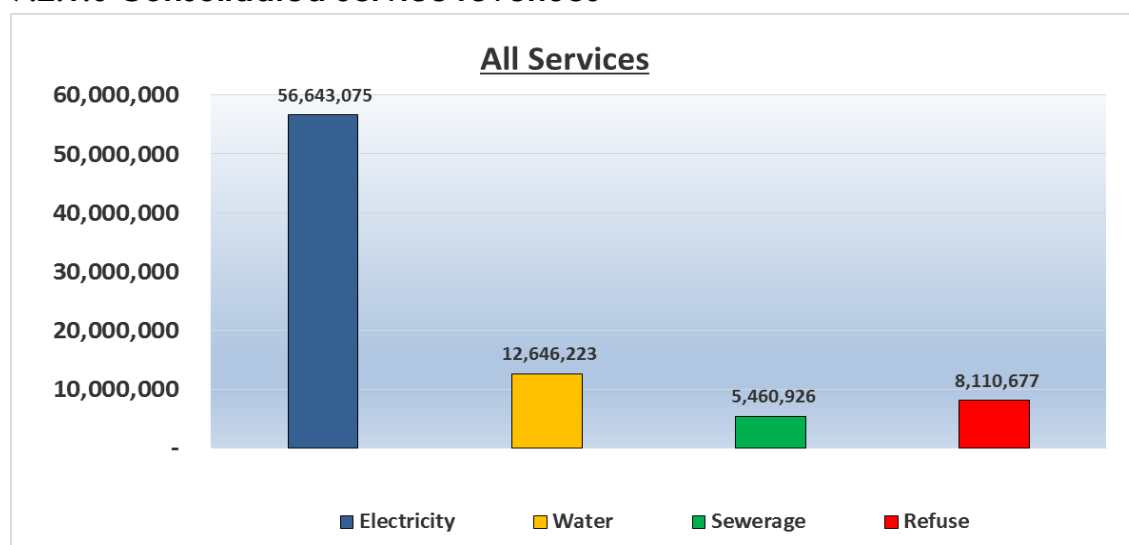
7.2.1.5 Refuse Removal:



The performance of revenue for refuse services is more or less fixed depending on the total amount of households. total reported for the period ending R8.11m at the end of February 2016.

Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

7.2.1.6 Consolidated Service revenues



Implementation of the Adjustment budget as per the Service Delivery and Budget Implementation plan will be monitored over the rest of the financial year.

7.3 Internship Programme

As per National Treasury regulations and per Financial Management Grant (FMG) conditions the municipality is obliged to appoint five Finance Interns. The municipality conforms as the two vacant positions have been filled effective from 1st March 2016.

The aim of the programme is to capacitate Finance Graduates to eventually be able to fill CFO and other financial posts in municipalities. The appointment is for a period of 24 to 36 months depending on completion of the Municipal Minimum Competency (MMC) training programme.

Three Finance Interns currently been registered and have started with the MMC training programme with the University of Stellenbosch.

After a meeting held with Provincial Treasury the Human Resources section is in process to ensure compliance in terms of the mentioned National Treasury circular guideline for the Finance Internship Programme and on the job training. A prescribed rotation plan for each individual finance intern has been drawn up in consultation with the Human Resource Unit and been implemented accordingly.

7.4 SCOA Implementation

The key objectives of the Regulations on a Standard Chart of Accounts (SCOA) is to enable the alignment of budget information with information captured in the course of the implementation of the budget; improve data quality and credibility; achieve a greater level of standardization; improve transparency, accountability and governance through uniform recording of transactions at posting account level; enable deeper data analysis and sector comparisons to improve financial performance and the standardisation of the account classification to facilitate mobility in financial skills within local government in order to enhance the ability to attract and retain skilled personnel.

An item has been submitted to Council on 28 October 2014 whereby a SCOA committee been established in terms of the prescribe regulations as well as the approval of a high level implementation plan which will be subject to change as a results of new information received form National Treasury in terms of key deliverables and set time frames.

A copy of the mSCOA steering committee meeting held on 19 February 2016 is attached for council's information.

7.5 Long-Term Financial Plan

The long-term financial plan has been completed by INCA Portfolio Managers during May 2015 and submitted to council for adoption during June 2015.

Council at the meeting held on 30 June 2015 resolved that a strategy been developed based on the recommendations made by INCA Portfolio Managers in order to be workshop before final submission to council to considers approval of the long-term financial plan.

The workshop in consultation with the Executive Mayor took place on 29-30 October 2015 as part of the annual strategic meeting and the Long Term Financial Plan strategy was approved by council during December 2015 for roll-out and implementation.

8. Report on Outstanding Government Debt

Cape Agulhas Municipality for the month ended Feb' 16		RATES				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-2,139.71	-	-	530,697.66	528,557.95	
Transport Western Cape	-	-	-	2,362.39	2,362.39	
Western Cape Education Department	-	-	-	68,295.07	68,295.07	
Health Department	-	-	-	2,179.22	2,179.22	
Housing	-385.75	-1,670.51	-	18,696.86	16,640.60	
Other	-9,601.12	-	-	96,842.26	87,241.14	
TOTAL OUTSTANDING	-12,126.58	-1,670.51	-	719,073.46	705,276.37	
Cape Agulhas Municipality for the month ended Feb' 16		SERVICES				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	8,050.69	-	-	9,753.13	17,803.82	
Transport Western Cape	1,044.95	-	-	-	1,044.95	
Western Cape Education Department	13,534.49	10,074.49	10,414.14	31,034.21	65,057.33	
Health Department	-	-	-	-	-	
Housing	9,090.14	3,792.09	790.24	7,212.85	20,885.32	
Other	12,248.25	2,307.86	1,336.79	21,615.92	37,508.82	
TOTAL OUTSTANDING	43,968.52	16,174.44	12,541.17	69,616.11	142,300.24	
Cape Agulhas Municipality for the month ended Feb' 16		TOTAL				
Department Responsible for the Debt	Total Debt	Interest		Grand Total		
National Public Works	546,361.77	90,251.97		636,613.74		
Transport Wester Cape	3,407.34	82.26		3,489.60		
Western Cape Education Department	133,352.40	5,131.09		138,483.49		
Health Department	2,179.22	98.97		2,278.19		
Housing	37,525.92	1,116.29		38,642.21		
Other	124,749.96	9,190.77		133,940.73		
TOTAL OUTSTANDING	847,576.61	105,871.35		953,447.96		

9. MFMA Section 32(6)(b) Instance

The Municipal Finance Management Act, section 32(6)(b) states as follow:

Section 32 – Unauthorized, irregular or fruitless and wasteful expenditure.

(6) The accounting officer must report to the South African Police Service all cases of alleged—

(b) Theft and fraud that occurred in the municipality.

The municipality issued a cheque to the Overberg District Municipality in respect of the deposit re-payment for the rental of facilities. An employee of Cape Agulhas Municipality attempt to cash the cheque in his/her personal capacity and this information was reported by the Overberg District Municipality during December 2015 for further investigation by the Manager Internal Audit.

After investigations and confirmation by the Internal Audit Unit a case of Theft was open on 2 January 2016 by the Overberg District Municipality with the South African Police Services (SAPS) per case no. CAS 213/1/2016 for further investigation. Warrant Officer ND Kruger is the investigating officer on the case mentioned and further information will be reported to council as it becomes available.

10. Annexure A – MFMA IMPLEMENTATION

CAPE AGULHAS MUNICIPALITY

ANNEXURE "A"

MFMA IMPLEMENTATION AND MONITORING CHECKLIST - JANUARY 2016

Action Required	Act Ref	Responsibility	Target Date	Date Action Completed	Comments
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Expenditure	31-May-16		Will be submitted before due date
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Expenditure	31-Mar-16		Will be submitted after end of quarter
Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year	Sec 21(1)(b)	CFO	31-Aug-15	26-Aug-15	Submitted
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	9-Mar-16		Will be submitted on due date
Consider the approval of the the 2016/17 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-16		Will be tabled on 26 April 2016
Submit to the mayor a draft SDBIP no later than 14 days after approval of the annual budget	Sec 69(3)	Municipal Manager	14-Jun-16		Will be submit with tabling of budget

Aprove SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-16		Will be submit for Approval
Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget and steps taken to prevent or rectify such shortfalls or overspending	Sec 70(1)	Municipal Manager / CFO	14-Jul-16		Report to be compiled
Submit to the mayor and National treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format	Sec 71	Manager Expenditure	15-Jan-16	15-Jan-16	Submitted
Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter	Sec 52(d)	CFO	31-Mar-16		Will be submitted after end of quarter
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	CFO / Manager Expenditure	25-Jan-16	25-Jan-16	Submitted
Submit 2014/15 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-15	29-Aug-15	Submitted
Submit 2014/15 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-15	30-Sep-15	Submitted

FEBRUARY 2016

FINANCE - LEAVE SCHEDULE		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
NAME AND SURNAME	JOB TITLE																													
H VAN BILJON	CHIEF FINANCIAL OFFICER																													
D VAN WYK	MANAGER: INCOME																													
A BRAND	ACCOUNTANT: SERVICES																	1												
R NEWMAN	SENIOR CLERK: SERVICES																													
N VILJOEN	ACCOUNTANT: PROPERTY / HOUSING																													
L DE JAGER	SENIOR CLERK: PROPERTY / HOUSING																									0.5	1			
J TEIXEIRA	SENIOR CLERK: PROPERTY / HOUSING																													
C MARTINIUS	ACCOUNTANT: CREDIT CONTROL																													
H JANTJIES	SENIOR CLERK: CREDIT CONTROL																										0.5			
Z NGWEVU	SENIOR CLERK: CREDIT CONTROL																													
J JANUARY	SENIOR CLERK: CREDIT CONTROL																													
M HUGO	ACCOUNTANT: CASH MANAGEMENT																													
S ARHENDS	CASHIER								1																					
M HUGO	CASHIER	1	1	1	1		1	1	1	1	1	1	1			1	1	1	1	1			1	1	1	1	1	1		1
M PIETERSEN	CASHIER																													
C VISSER	CASHIER																													
D FREDERICKS	METER READER																													
M VISAGIE	METER READER																													
I ABRAHAMS	METER READER					1							1							1										
A ROSSOUW	METER READER								1							1														
R ADONIS	METER READER																1	1												
S DAVIDS	METER READER																													
J JAMNECK	MANAGER: EXPENDITURE																													
L TEIXEIRA	ACCOUNTANT: CREDITORS																													
A MGQUBA	SENIOR CLERK: CREDITORS																													
A VAN NIEKERK	ACCOUNTANT: SALARIES	0.5	1																											
A ISAACS	SENIOR CLERK: SALARIES		2.5-o		2.5-o				2.5-o							S	S	S												F
N WITBOOI	SENIOR CLERK: ASSETS																	S	S											
R SEFOOR	MANAGER: SCM UNIT																													
R MITCHELL	SCM PRACTITIONER																													
R JANSEN	CLERK: STORES																													
R AUGUST	STOREKEEPER	1	1	1	1	1			1	1	1	1	1			1	1	1	1	1			1	1	1	1	1			1
G KOOPMAN	CLERK: SCM PURCHASES	1																												
I JANUARY	ACCOUNTANT SCM																													
S STANLEY	MANAGER: BTO OFFICE																										0.5			
E BADENHORST	DATA CAPTURER & SYSTEM ADMINISTRATOR																													
W KEMOTIE	INTERN																													
K MAKWAKWA	INTERN																													
N XAMLAYO	INTERN																													

APPENDIX



NOTULE VAN 'N mSCOA STEERING COMMITTEE VERGADERING GEHOU OM 10:50 OP VRYDAG 19 FEBRUARIE 2016 IN DIE BIBLIOTEEKSAAL, BREDASDORP

MINUTES OF MSCOA STEERING COMMITTEE MEETING HELD ON FRIDAY, 19 FEBRUARY 2016 AT 10:50 IN THE LIBRARY HALL, BREDASDORP

1. TEENWOORDIG / ATTENDANCE

Mnre	S Ngwevu	Wnd Munisipale Bestuurder (Voorsitter)
	N Kotze	Direkteur: Tegniese Dienste
	K Mrali	Direkteur: Gemeenskapsdienste
	H van Biljon	Direkteur: Finansies

AANWESIG

Mnre	W van Zyl	Wnm Bestuurder: IT
	R Sefoor	Voorsieningskanaal
	Blackie Swart	Interne Ouditeur
	D van Wyk	Finansies
	S Stanley	Finansies
Me	A Jonker	Komiteedienste
	E Badenhorst	Finansies

2. AANSOEKE OM VERLOF TOT AFWESIGHEID / APPLICATIONS FOR LEAVE

Mnre	D O'Neill	Munisipale Bestuurder
	P Everson	Assistent Direkteur: Elektrotegniese Dienste

3. VERWELKOMING / WELCOME

Die Voorsitter heet lede welkom.

4. NUWE ITEMS VIR OORWEGING / NEW ITEMS FOR CONSIDERATION

4.1. NATIONAL TREASURY'S PROJECT PLAN AND KEY MILESTONES FOR NON-PILOT MUNICIPALITIES

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to take note of the proposed project plan and key milestones provided by National Treasury as a guide to the non-pilot municipalities.

BACKGROUND

During a “mSCOA” one day information sharing session held by National Treasury on 18 November 2014 they provided the following guide to non-pilot municipalities in respect of a proposed project plan and key milestones for implementation. Attached a copy of the proposed “Project Plan and Key Milestones” as **Annexure “A”** for the committee’s information.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee takes note of the content of the report.

RESOLUTION mS1/2016

That the recommendation be accepted as a resolution of the Committee.

4.2 NATIONAL TREASURY MUNICIPAL SCOA CIRCULAR NO. 1 - IMPLEMENTATION

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to take note of Municipal SCOA Circular no. 1 and to ensure implementation accordingly.

BACKGROUND

The circular mainly focus on the introduction by explaining what “mSCOA” is all about and to compile a “mSCOA” project plan and risk register to be submitted to National Treasury by 25 August 2015.

“Mscoa” be regarded as a business reform - it is therefore important that this circular is distributed to all senior managers and other relevant officials throughout the municipality. Information as requested have been submitted on the due date to the relevant treasuries as required. A copy of the Municipal SCOA Circular no. 1 is attached as **Annexure “B”** for the committee’s information.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee takes note of the content of Municipal SCOA Circular no. 1.

RESOLUTION mS2/2016

That the recommendation be accepted as a resolution of the Committee.

4.3 **NATIONAL TREASURY MUNICIPAL SCOA CIRCULAR NO. 2 - IMPLEMENTATION**

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to take note of Municipal SCOA Circular no. 2.

BACKGROUND

The circular assist on how to structure the “mSCOA” project plan and what activities to be included in the project plan.

Ideally the required project plan needs to cover the following activities of the municipality at a high level:

- Commissioning an mSCOA steering committee and project management team;
- Set up the project governance structure and project management office (PMO);
- Skills development;
- Review the current municipal chart of accounts;
- Conduct an “as is” analysis/ or review of IT infrastructure, network and archiving;
- Change management and transition;
- Document the current business processes in the municipality;
- Start with data purification; and
- The mSCOA Frequently Asked Questions (FAQ) database.

A copy of the Municipal SCOA Circular no. 2 is attached as **Annexure “C”** for the committee’s information.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee takes note of the content of Municipal SCOA Circular no. 2.

RESOLUTION mS3/2016

That the recommendation be accepted as a resolution of the Committee.

4.4 **NATIONAL TREASURY MUNICIPAL SCOA CIRCULAR NO. 3 - IMPLEMENTATION**

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to take note of Municipal SCOA Circular no. 3.

BACKGROUND

The circular refers to the important role internal audit has to play in ensuring good mSCOA project governance, including risk management, achieving mSCOA project goals and to create and maintain particular organisational values. Therefore Internal auditors should be involved by evaluating both the information technology (IT) and organisational aspects of the mSCOA system conversion projects.

Furthermore the circular also discussing the generic role and responsibilities of the “mSCOA Project Sponsor ” who acts as the advocate or lead supporter of the project and also has a role in the management of the mSCOA project. Usually the project sponsor is a senior member of the mSCOA project steering committee (often the chairperson).

A copy of the Municipal SCOA Circular no. 3 is attached as **Annexure “D”** for the committee’s information.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee takes note of the content of Municipal SCOA Circular no. 3 and considers the Chairperson of the mSCOA Project Steering Committee to be the “mSCOA Project Sponsor”.

RESOLUTION mS4/2016

The committee takes note of the content of the Municipal SCOA Circular no. 3 and the Chairperson (Municipal Managr) of the mSCOA Project Steering Committee will be the “mSCOA Project Sponsor”.

4.5 **PROVINCIAL TREASURY MUN CIRCULAR 21/2015 - GENERIC RISK TO BE CONSIDERED IN RESPECT OF mSCOA**

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to take note of the Provincial Treasury Mun circular 21/2015 with refence to the generic risks associated with the implementation of mSCOA.

BACKGROUND

The main purpose of the circular is to advise Chief Risk Officers (CROs) and Chief Audit Executives (CAEs) to be cognisant of the potential risks facing municipalities with regard to the implementation of mSCOA.

Internal Audit Activity should review the internal audit plan to ensure the necessary assurance is provided in respect of mSCOA implementation

A copy of the Provincial Treasury Mun circular 21/2015 is attached as **Annexure “E”** for the committee’s information.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee takes note of the content of Provincial Treasury Mun circular 21/2015 and ensure that internal audit reviews the internal audit plan to accommodate mSCOA implementation.

RESOLUTION mS5/2016

That the recommendation be accepted as a resolution of the Committee.

4.6 **REVIEW AND UPDATE OF HIGH LEVEL mSCOA IMPLEMENTATION PLAN**

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to considers the updated and reviewed high level mSCOA implementation plan.

BACKGROUND

Although a high level “mSCOA” implementation plan was approved by council during October 2014 it had to be reviewed based on recommendation and new guidelines received from National Treasury for non-pilot municipalities.

Attached a copy of the proposed high level mSCOA Implementation Plan as **Annexure “F”** for the committee’s consideration.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee considers the approval of the reviewed and updated high level mSCOA Implementation Plan already submitted to National Treasury as per circular guideline during August 2015.

RESOLUTION mS6/2016

That the mSCOA committee approves the reviewed and updated high level mSCOA Implementation Plan already submitted to National Treasury as per circular guideline during August 2015.

4.7 ADOPTION OF DETAIL IMPLEMENTATION PLAN – mSCOA (SAMRAS Financial System)

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to considers the detail implementation plan - mSCOA which be aligned to the SAMRAS Financial System.

BACKGROUND

A detail implementation plan – mSCOA (SAMRAS Financial System), inclusive of key deliverables / timeframes, has been developed aligned to the updated high level “mSCOA” implementation plan.

Attached a copy of the proposed detail implementation plan – mSCOA (SAMRAS Financial System) as **Annexure “G”** for the committee’s consideration.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the detail implementation plan - mSCOA (SAMRAS Financial System) to be considered for adoption by the mSCOA committee.

RESOLUTION mS7/2016

- (i) That the detail implementation plan - mSCOA (SAMRAS Financial System) be adopted by the mSCOA committee.
- (ii) That the implementation plan be submitted to Council for adoption.

4.8 APPROVAL: TERMS OF REFERENCE mSCOA PROJECT STEERING COMMITTEE

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to considers the approval of the “Terms of Reference: mSCOA Project Steering committee”.

BACKGROUND

National Treasury through Municipal SCOA Circular no. 1 develop a generic terms of reference for mSCOA Project Steering Committee members to be customise according to the municipality's own structure and / or needs identified.

Attached a copy of the proposed "Terms of Reference: mSCOA Project Steering Committee" as **Annexure "H"** for the committee's consideration.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee considers approval of the proposed "Terms of Reference: mSCOA Project Steering Committee".

RESOLUTION mS8/2016

That the mSCOA committee approves the proposed "Terms of Reference: mSCOA Project Steering Committee".

4.9 **APPROVAL: TERMS OF REFERENCE PROJECT IMPLEMENTATION TEAM**

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to considers the approval of the "Terms of Reference: mSCOA Project Implementation Team".

BACKGROUND

National Treasury through Municipal SCOA Circular no. 1 develop a generic terms of reference for mSCOA Project Implementation Team members to be customise according to the municipality's own structure and / or needs identified.

Attached a copy of the proposed "Terms of Reference: Project Implementation Team" as **Annexure "I"** for the committee's consideration.

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee considers approval of the “Terms of Reference: Project Implementation Team”.

RESOLUTION mS9/2016

That the mSCOA committee approves the “Terms of Reference: Project Implementation Team”.

4.10 RENEWAL OF THE mSCOA SUPPORT CONTRACT - SAMRAS FINANCIAL SYSTEM

PURPOSE OF REPORT

The purpose of this report is for the mSCOA committee to consider approval for the extension of the SCOA Support Agreement with SAMRAS aligned with the mSCOA implementation plan.

BACKGROUND

The financial system is key to the successful implementation of mSCOA and SAMRAS developed a SCOA Support Agreement with dedicated support to ensure compliance aligned with the detail mSCOA implementation plan.

The municipality entered into agreement with the service provider - SAMRAS Financial System the previous year after consultation on how to assist the municipality with the development/update of a detail project plan and implementation with the time frames for the roll-out of the SCOA regulations to become fully compliant.

The agreement became effective in November 2014 for a period of twelve months which requires consideration to be extended for another period till the end of October 2016. The only concern is an estimated price increase of 34,43% compares to the previous agreement and should be taken up with the service provider before finalisation and to provide reason for the sharp increase.

Attached a copy of the proposes SCOA Support Agreement as **Annexure “J”** for the committee's information.

FINANCIAL IMPLICATIONS

The estimated cost for the renewal of the agreement for another period of twelve months is as follows:

The service provider of the SAMRAS Financial System have developed a SCOA Support Agreement of one week per month for a period of twelve months starting from the 1st November 2015 to the amount of R470,400 excluding VAT as well as travelling/accommodation.

LEGISLATIVE REQUIREMENTS

Applicable regulations in respect of the Standard Chart of Accounts (SCOA) for municipalities which has been promulgated during April 2014 for implementation effective 1st July 2017.

RECOMMENDATION

That the mSCOA committee considers the renewal of the SAMRAS - SCOA Support Agreement for a period of twelve months to the estimated cost of R470,400 excluding VAT as well as travelling/ accommodation.

RESOLUTION mS10/2016

That the matter be delegated to the accounting officer, namely the Municipal Manager, for consideration and completion.

5. **GENERAL**

Training regarding mSCOA will take place on the 29th of February and 1st of March 2016 at the Glaskasteel.

Hierna verdaag die vergadering om 12:15

VOORSITTER

DATUM

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRES: S Stanley

KONTAKNR:
CONTACT NO: 028 425 5798

VERW:
REP: 5/3/2015-16(M08)

KANTOOR:
OFFICES: Bredasdorp

DATUM:
DATE: 14 March 2016



QUALITY CERTIFICATE

I, **DEAN O NEILL** ..., the accounting officer of **CAPE AGULHAS MUNICIPALITY WC033** (name of municipality), hereby certify that –

(mark as appropriate)

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

For the month ended **29 FEBRUARY 2016** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name DEAN O' NEILL

Accounting Officer of **CAPE AGULHAS MUNICIPALITY WC033** (name and demarcation of municipality)

Signature [Signature]

Date 2016/03/14.