

Cape Agulhas Municipality



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CAPE AGULHAS MUNICIPALITY
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MONTHLY PERFORMANCE REPORT - SECTION 71 28 FEBRUARY 2017

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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 February 2017.

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 **28 February 2017** 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: 7 March 2017

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.

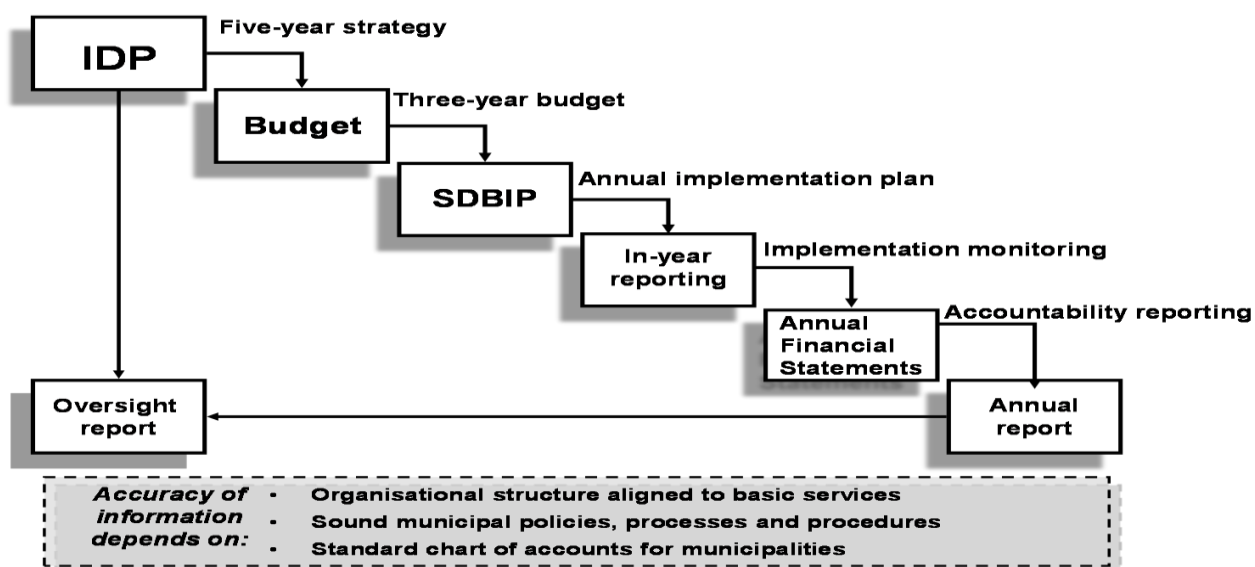
3.1 Budget Process:

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:

- o Reporting on the previous year budget;
- o Current year budget implementation; and
- o 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 **February 2017** the following MFMA related activities was successfully complete as per legislative requirements:

February 2017

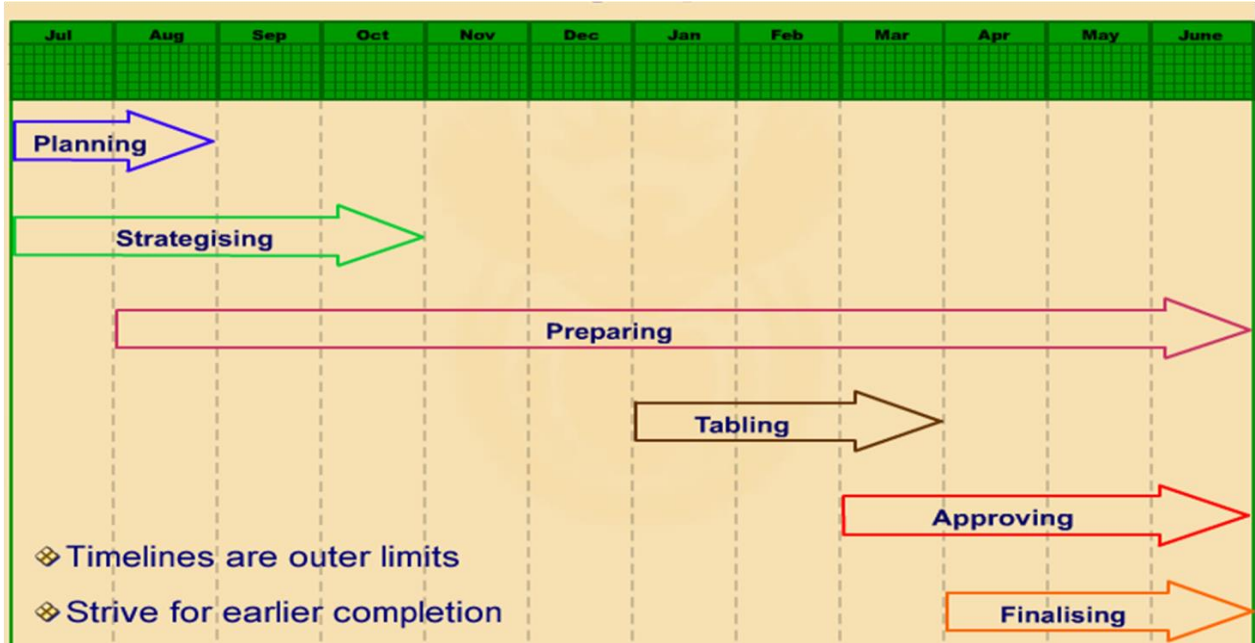
- All section 71 MFMA reporting was complete and submitted.
- Approval of the Adjustment Budget 2016/17 MTREF as per legislation
- Reviewing of the Budget process plan for the 2017/18 financial year.
- In process of completing the municipal SCOA budget conversion as per National Treasury SCOA regulation and circulars.
- Complying to the mSCOA requirements as per National and Provincial treasury deadlines to monitor implementation of the legislation

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 2017**.

Budget planning process 2017/2018

The budget timetable for the 2017/2018 financial year was approved by Council during August 2016.

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



The schedule for the Community participation meetings in terms of the Integrated Development plan for completion of the 2017/2018 is as follows:

- Ward 1 Napier 10 October 2016
- Ward 1 Elim 11 October 2016
- Ward 2 Bredasdorp 12 October 2016
- Ward 2 Klipdale 13 October 2016
- Ward 3 Bredasdorp 17 October 2016
- Ward 4 Bredasdorp 18 October 2016
- Ward 4 Proteem 19 October 2016
- Ward 6 Arniston 20 October 2016
- Ward 5 Struisbay / L Agulhas 25 October 2016
- Ward 5 Struisbay North 25 October 2016
- Ward 6 Bredasforp 25 October 2016

The community participation process was concluded and the needs analysis and community needs identified. The process going forward is finalizing the assessment and evaluating the programs and projects identified. This will be conclude with the compilation of the new Integrated Develop Plan for the new council.

The amended Budget process plan for the 2017/18 MTREF period is as follows:

ACTIVITY	DATE
Completion of budget preparation documentation for distribution to Managers	23 December 2016
Budget / IDP / mSCOA workshop with Managers	10 January 2017
Budget / IDP / mSCOA workshop with Managers	17 January 2017
Budget / IDP / mSCOA workshop with Managers	25 January 2017
Budget / IDP / mSCOA workshop with Managers	31 January 2017
Budget Steering Committee	20 January 2017
Budget Input – HOD / Managers	03 February 2017
Compilation of first Daft Budget	10 February 2017
Budget Workshop with Managers	13 – 24 February 2017
Budget / IDP Workshop with Councillors	9 – 10 March 2017
Draft Budget to Council	28 March 2017
Public Consultation process	5 – 20 April 2017
Final Budget to Council	31 May 2017

Budget process and submissions for the 2016/17 MTREF budget

The budget process was finalized and the Budget 2016/17 tabled within the legislative due dates as required. Implementation of the budget is in process and monitoring on a continuous basis is ongoing and communicated in the Financial Management Report in terms of Section 71 of the MFMA on a monthly basis.

The municipality reviewed its performance with the Mid-year Budget and performance report for 28 February 2017. An Adjustment budget was proposed to council to amend the budget provisions for the 2016/17 financial year.

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 implementing the mSCOA implementation process. mSCOA is the new Standard Chart of Accounts legislated for implementation during July 2017.

The implementation of mSCOA is ongoing and the municipality will report to Council on a quarterly basis in terms of the progress.

3.3 Financial Statements for the Year-ended 30 June 2016

The annual Financial Statements for the 2015/2016 financial year was submitted to the Auditor General as per legislative requirements.

The municipality received a "Clean Audit" for the 2015/16 financial year.

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	Revised Capital Budget	Revised Operational Expenditure	Revised Operational Revenues
Budget	25,452	287,917	282,799
Budget to date (YTD)	14,985	191,945	198,889
Year to date (YTD)	8,699	163,638	179,578
Variance to SDBIP	-6,286	-28,307	19,311
YTD % Variance to SDBIP	-41.95%	-14.75%	-9.71%
% of Annual Budget	34.18%	56.83%	63.50%

Capital Expenditure

Capital performance for the period ending 28 February 2017 totals 34.18% of the approved budget. The slow implementation of the MIG funded projects is mainly responsible for these low expenditure to date.

The revised Capital budget totals R25,452m. The bulk of these adjustments was required to enhance service delivery as well as a revision of existing projects in line with projections. Committed funds on the capital spending totals R3,142m.

The finalization of the SCM processes on these projects will improve capital performance over the remaining period.

Operational Expenditure

Operational expenditure at the end of February 2017 equates to 56.83% of the approved Budget. This is on par with projections and the variance is within norms as reported.

The majority of the spending is allocated to the following items:

- Employee related cost
- Bulk purchases

Various adjustments was processed with the Revised Expenditures budget. The effect of these revisions should improve performance over the last two quarters

Operational Revenues

Revenues of R179,578m was recorded for the period ending 28 February 2017. This corresponds to a performance of 63.50% of budget. The performance should be evaluated in the context of the adjusted provincial DORA provision that reduced the municipal Housing allocation with R10m.

The revised Revenue budget includes these revised adjustments to ensure that the municipality will be able to achieve its projected revenue budget based on the Mid-year assessment performance.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M08 February

Description	2015/16	Budget Year 2016/17							
	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	49,931	54,671	54,429	2,554	44,393	45,358	(964)	-2%	54,429
Service charges	125,512	138,723	138,608	11,601	92,894	93,647	(752)	-1%	138,608
Investment revenue	1,907	1,900	2,050	875	1,989	2,050	(60)	-3%	2,050
Transfers recognised - operational	36,162	60,025	52,543	-	24,151	35,029	(10,877)	-31%	52,543
Other own revenue	25,409	23,280	23,267	2,105	12,795	16,855	(4,060)	-24%	23,267
Total Revenue (excluding capital transfers and contributions)	238,921	278,599	270,897	17,134	176,224	192,938	(16,714)	-9%	270,897
Employee costs	96,318	101,847	101,822	12,152	67,940	67,881	58	0%	101,822
Remuneration of Councillors	3,625	4,786	4,786	372	2,912	3,190	(279)	-9%	4,786
Depreciation & asset impairment	10,742	10,888	10,888	0	6,341	7,258	(917)	-13%	10,888
Finance charges	7,626	8,527	8,527	39	2,935	5,685	(2,749)	-48%	8,527
Materials and bulk purchases	66,551	75,101	75,021	1,250	46,114	50,014	(3,900)	-8%	75,021
Transfers and grants	1,494	1,783	1,428	21	1,073	952	121	13%	1,428
Other expenditure	61,253	94,454	85,446	2,922	36,322	56,964	(20,642)	-36%	85,446
Total Expenditure	247,609	297,385	287,917	16,756	163,638	191,945	(28,307)	-15%	287,917
Surplus/(Deficit)	(8,688)	(18,786)	(17,020)	379	12,586	993	11,593	1167%	(17,020)
Transfers recognised - capital	13,125	11,931	11,902	-	3,354	5,951	(2,597)	-44%	11,902
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,437	(6,855)	(5,118)	379	15,940	6,945	8,996	130%	(5,118)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,437	(6,855)	(5,118)	379	15,940	6,945	8,996	130%	(5,118)
Capital expenditure & funds sources									
Capital expenditure	21,215	24,632	25,452	1,985	8,699	14,985	(6,286)	-42%	25,197
Capital transfers recognised	13,126	11,931	11,902	1,339	4,693	5,951	(1,258)	-21%	11,902
Public contributions & donations	807	-	-	-	-	-	-	-	-
Borrowing	1,829	3,750	4,053	205	937	2,702	(1,766)	-65%	4,053
Internally generated funds	5,454	8,951	9,497	442	3,068	6,331	(3,263)	-52%	9,497
Total sources of capital funds	21,215	24,632	25,452	1,986	8,698	14,985	(6,287)	-42%	25,452
Financial position									
Total current assets	45,027	36,476	46,495		74,124				46,546
Total non current assets	402,724	420,592	417,261		420,592				417,006
Total current liabilities	26,365	32,755	35,624		30,725				35,571
Total non current liabilities	110,490	121,002	122,355		117,133				122,203
Community wealth/Equity	310,895	303,312	305,777		346,480				305,777
Cash flows									
Net cash from (used) operating	9,922	7,316	23,527	180	26,178	24,554	(1,625)	-7%	23,527
Net cash from (used) investing	(16,402)	(24,627)	(25,425)	(1,986)	(8,698)	(16,418)	(7,720)	47%	(25,170)
Net cash from (used) financing	2,030	3,376	2,748	-	-	2,251	2,251	100%	2,544
Cash/cash equivalents at the month/year end	14,384	5,806	15,235	-	23,286	24,770	1,484	6%	6,708
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	16,989	1,361	1,015	822	1,782	647	2,944	9,266	34,824
Creditors Age Analysis									
Total Creditors	4,127	-	-	-	-	-	-	-	4,127

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	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		74,709	77,523	77,672	3,126	61,079	61,086	(7)	0%	77,672
Executive and council		13,252	15,373	14,391	(752)	11,389	11,993	(604)	-5%	14,391
Budget and treasury office		60,134	59,673	59,846	3,655	48,669	46,803	1,866	4%	59,846
Corporate services		1,322	2,477	3,435	223	1,021	2,290	(1,269)	-55%	3,435
Community and public safety		27,333	51,738	41,832	789	13,558	28,999	(15,440)	-53%	41,832
Community and social services		5,108	6,148	6,180	40	2,889	4,120	(1,232)	-30%	6,180
Sport and recreation		5,678	6,601	6,663	437	5,164	5,553	(389)	-7%	6,663
Public safety		9,878	10,889	10,889	313	2,920	7,259	(4,339)	-60%	10,889
Housing		6,669	28,100	18,100	-	2,586	12,067	(9,481)	-79%	18,100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,664	12,324	11,694	112	4,497	4,869	(372)	-8%	11,694
Planning and development		12,664	12,324	11,694	112	4,497	4,869	(372)	-8%	11,694
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		137,340	148,946	151,601	13,107	100,444	103,935	(3,492)	-3%	151,601
Electricity		89,128	97,118	99,773	8,392	64,785	66,515	(1,731)	-3%	99,773
Water		22,384	23,929	23,929	2,328	16,546	17,947	(1,401)	-8%	23,929
Waste water management		10,459	10,487	10,487	965	7,806	7,865	(59)	-1%	10,487
Waste management		15,369	17,412	17,412	1,422	11,307	11,608	(301)	-3%	17,412
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	252,046	290,530	282,799	17,134	179,578	198,889	(19,311)	-10%	282,799
Expenditure - Standard										
Governance and administration		70,791	76,133	76,833	5,700	47,166	51,222	(4,056)	-8%	76,833
Executive and council		15,090	18,465	17,743	1,215	10,467	11,829	(1,361)	-12%	17,743
Budget and treasury office		37,923	37,298	38,005	2,402	24,112	25,337	(1,225)	-5%	38,005
Corporate services		17,779	20,370	21,085	2,083	12,587	14,057	(1,470)	-10%	21,085
Community and public safety		40,603	66,770	57,002	3,645	24,919	38,001	(13,082)	-34%	57,002
Community and social services		11,760	13,917	14,172	1,450	8,829	9,448	(619)	-7%	14,172
Sport and recreation		9,311	9,822	10,019	944	6,515	6,679	(164)	-2%	10,019
Public safety		11,638	13,456	13,254	1,062	5,956	8,836	(2,880)	-33%	13,254
Housing		7,893	29,575	19,557	189	3,619	13,038	(9,419)	-72%	19,557
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,214	26,114	25,559	2,011	14,079	17,039	(2,960)	-17%	25,559
Planning and development		7,904	9,807	9,502	680	5,108	6,335	(1,227)	-19%	9,502
Road transport		12,688	15,657	15,408	1,275	8,679	10,272	(1,592)	-16%	15,408
Environmental protection		622	651	649	56	292	432	(140)	-32%	649
Trading services		115,001	128,368	128,524	5,399	77,474	85,683	(8,209)	-10%	128,524
Electricity		76,324	86,009	86,254	2,036	52,573	57,503	(4,930)	-9%	86,254
Water		14,879	15,207	15,022	1,431	10,119	10,014	105	1%	15,022
Waste water management		8,849	9,549	9,618	885	6,376	6,412	(35)	-1%	9,618
Waste management		14,949	17,603	17,631	1,047	8,405	11,754	(3,349)	-28%	17,631
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	247,609	297,385	287,917	16,756	163,638	191,945	(28,307)	-15%	287,917
Surplus/ (Deficit) for the year		4,437	(6,855)	(5,118)	379	15,940	6,944	8,996	130%	(5,118)

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	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	13,252	15,373	14,391	(752)	11,389	11,993	(604)	-5.0%	14,391
Vote 2 - Budget and Treasury Office		60,134	59,673	59,846	3,655	48,669	49,744	(1,074)	-2.2%	59,846
Vote 3 - Corporate Services		2,313	3,369	4,309	323	1,718	2,919	(1,201)	-41.1%	4,309
Vote 4 - Community and Social Services		27,333	51,738	41,832	789	13,558	25,953	(12,395)	-47.8%	41,832
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		89,128	97,118	99,773	8,392	64,785	66,515	(1,731)	-2.6%	99,773
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		59,886	63,260	62,648	4,726	39,458	41,765	(2,307)	-5.5%	62,648
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	252,046	290,530	282,799	17,134	179,578	198,889	(19,311)	-9.7%	282,799
Expenditure by Vote										
Vote 1 - Executive and Council	1	15,090	18,465	17,743	1,215	10,467	11,829	(1,361)	-11.5%	17,743
Vote 2 - Budget and Treasury Office		37,923	37,298	38,005	2,402	24,112	25,337	(1,225)	-4.8%	38,005
Vote 3 - Corporate Services		22,773	25,944	27,306	2,553	15,965	18,204	(2,239)	-12.3%	27,306
Vote 4 - Community and Social Services		41,225	67,421	57,650	3,701	25,211	38,433	(13,222)	-34.4%	57,650
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		76,324	86,009	86,254	2,036	52,573	57,503	(4,930)	-8.6%	86,254
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		54,274	62,248	60,960	4,848	35,310	40,640	(5,330)	-13.1%	60,960
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	247,609	297,385	287,917	16,756	163,638	191,945	(28,307)	-14.7%	287,917
Surplus/ (Deficit) for the year	2	4,437	(6,855)	(5,118)	379	15,940	6,944	8,996	129.6%	(5,118)

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.

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	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		49,931	54,671	54,429	2,554	44,393	45,358	(964)	-2%	54,429
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		85,934	95,198	96,063	7,744	63,596	64,042	(445)	-1%	96,063
Service charges - water revenue		21,937	22,393	21,493	2,012	14,321	14,329	(8)	0%	21,493
Service charges - sanitation revenue		10,313	7,528	7,448	729	6,063	6,207	(144)	-2%	7,448
Service charges - refuse revenue		15,336	13,604	13,604	1,116	8,914	9,069	(156)	-2%	13,604
Service charges - other		(8,008)	-	-	-	-	-	-	-	-
Rental of facilities and equipment		6,405	7,664	7,712	691	5,969	5,784	186	3%	7,712
Interest earned - external investments		1,907	1,900	2,050	875	1,989	2,050	(60)	-3%	2,050
Interest earned - outstanding debtors		1,169	876	876	142	1,002	876	126	14%	876
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,308	8,538	8,540	192	1,316	5,693	(4,378)	-77%	8,540
Licences and permits		404	347	925	42	258	385	(127)	-33%	925
Agency services		1,520	1,374	1,374	-	804	916	(112)	-12%	1,374
Transfers recognised - operational		36,162	60,025	52,543	-	24,151	35,029	(10,877)	-31%	52,543
Other revenue		5,293	4,481	3,841	1,039	3,446	3,201	244	8%	3,841
Gains on disposal of PPE		3,310	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		238,921	278,599	270,897	17,134	176,224	192,938	(16,714)	-9%	270,897
Expenditure By Type										
Employee related costs		96,318	101,847	101,822	12,152	67,940	67,881	58	0%	101,822
Remuneration of councillors		3,625	4,786	4,786	372	2,912	3,190	(279)	-9%	4,786
Debt impairment		8,222	7,400	7,400	-	1,873	4,933	(3,061)	-62%	7,400
Depreciation & asset impairment		10,742	10,888	10,888	0	6,341	7,258	(917)	-13%	10,888
Finance charges		7,626	8,527	8,527	39	2,935	5,685	(2,749)	-48%	8,527
Bulk purchases		66,551	75,101	75,021	1,250	46,114	50,014	(3,900)	-8%	75,021
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		4,596	10,778	9,857	238	3,569	6,572	(3,003)	-46%	9,857
Transfers and grants		1,494	1,783	1,428	21	1,073	952	121	13%	1,428
Other expenditure		48,409	76,276	68,188	2,684	30,880	45,459	(14,579)	-32%	68,188
Loss on disposal of PPE		26	-	-	-	-	-	-	-	-
Total Expenditure		247,609	297,385	287,917	16,756	163,638	191,945	(28,307)	-15%	287,917
Surplus/(Deficit)		(8,688)	(18,786)	(17,020)	379	12,586	993	11,593	0	(17,020)
Transfers recognised - capital		13,125	11,931	11,902	-	3,354	5,951	(2,597)	(0)	11,902
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4,437	(6,855)	(5,118)	379	15,940	6,945			(5,118)
Taxation								-		
Surplus/(Deficit) after taxation		4,437	(6,855)	(5,118)	379	15,940	6,945			(5,118)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		4,437	(6,855)	(5,118)	379	15,940	6,945			(5,118)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		4,437	(6,855)	(5,118)	379	15,940	6,945			(5,118)

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)

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08
February

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		-	80	30	-	-	20	(20)	-100%	30
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	300	300	-	1	200	(199)	-99%	300
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	380	330	-	1	220	(219)	-99%	330
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		16	520	573	-	13	382	(369)	-97%	573
Vote 2 - Budget and Treasury Office		25	419	369	-	246	246	0	0%	369
Vote 3 - Corporate Services		1,683	2,278	2,303	785	1,427	1,532	(105)	-7%	2,303
Vote 4 - Community and Social Services		6,666	3,423	3,505	159	1,255	2,336	(1,082)	-46%	3,505
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		4,020	3,640	3,624	-	1,465	2,416	(951)	-39%	3,624
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		8,805	13,971	14,748	1,041	4,292	7,852	(3,560)	-45%	14,493
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	21,215	24,252	25,122	1,985	8,698	14,765	(6,067)	-41%	24,867
Total Capital Expenditure		21,215	24,632	25,452	1,985	8,699	14,985	(6,286)	-42%	25,197
Capital Expenditure - Standard Classification										
Governance and administration		1,719	3,298	3,275	785	500	2,184	(1,684)	-77%	3,275
Executive and council		16	520	573	-	13	382	(369)	-97%	573
Budget and treasury office		25	419	369	-	246	246	0	0%	369
Corporate services		1,678	2,358	2,333	785	241	1,555	(1,314)	-85%	2,333
Community and public safety		6,666	3,423	3,505	160	1,255	2,336	(1,082)	-46%	3,505
Community and social services		4,809	1,453	1,303	(24)	195	869	(674)	-78%	1,303
Sport and recreation		1,377	1,941	1,970	160	1,036	1,314	(278)	-21%	1,970
Public safety		325	29	231	24	24	154	(130)	-84%	231
Housing		155	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,248	9,737	9,694	893	3,445	4,480	(1,034)	-23%	9,694
Planning and development		5	1,702	1,204	39	1,119	803	316	39%	1,204
Road transport		4,243	8,035	8,490	855	2,326	3,677	(1,351)	-37%	8,490
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		8,582	8,174	8,978	148	2,312	5,985	(3,674)	-61%	8,978
Electricity		4,020	3,640	3,624	-	1,465	2,416	(951)	-39%	3,624
Water		338	3,656	3,761	106	782	2,507	(1,725)	-69%	3,761
Waste water management		3,974	877	1,580	27	49	1,053	(1,004)	-95%	1,580
Waste management		250	-	14	15	15	9	6	71%	14
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	21,215	24,632	25,452	1,986	7,511	14,985	(7,474)	-50%	25,452
Funded by:										
National Government		12,775	10,476	10,464	1,339	4,515	5,232	(717)	-14%	10,464
Provincial Government		351	1,455	1,438	-	178	719	(541)	-75%	1,438
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13,126	11,931	11,902	1,339	4,693	5,951	(1,258)	-21%	11,902
Public contributions & donations	5	807	-	-	-	-	-	-	-	-
Borrowing	6	1,829	3,750	4,053	205	937	2,702	(1,766)	-65%	4,053
Internally generated funds		5,454	8,951	9,497	442	3,068	6,331	(3,263)	-52%	9,497
Total Capital Funding		21,215	24,632	25,452	1,986	8,698	14,985	(6,287)	-42%	25,452

The average debtor's collection rate up to the end of February 2017 reflects as follows:

	Average YTD
Monthly Debt Collection rate	94.42%

The municipal new service provider is reporting positive results with a track record available to see the positive results to date. Masakhane also ensures that all households unable to adhere to their financial obligations is registered as part of the indigents of council.

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2016/17								
		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		48,573	53,082	52,471	2,554	44,393	44,235	158	0%	52,471
Service charges		120,076	129,949	133,620	11,601	92,894	97,462	(4,568)	-5%	133,620
Other revenue		9,648	16,010	21,352	924	7,543	10,674	(3,130)	-29%	21,352
Government - operating		36,735	60,025	52,264	982	27,898	40,017	(12,118)	-30%	52,264
Government - capital		13,025	11,931	11,902	-	6,884	7,954	(1,070)	-13%	11,902
Interest		3,076	2,750	2,894	875	1,989	1,833	156	9%	2,894
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(219,578)	(264,145)	(249,043)	(16,696)	(151,415)	(176,097)	(24,682)	14%	(249,043)
Finance charges		(141)	(504)	(504)	(39)	(2,935)	(336)	2,600	-774%	(504)
Transfers and Grants		(1,491)	(1,783)	(1,428)	(21)	(1,073)	(1,189)	(115)	10%	(1,428)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,922	7,316	23,527	180	26,178	24,554	(1,625)	-7%	23,527
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4,623	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	4	27	-	-	3	(3)	-100%	27
Decrease (increase) other non-current receivables		29	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(21,055)	(24,632)	(25,452)	(1,986)	(8,698)	(16,421)	(7,723)	47%	(25,197)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16,402)	(24,627)	(25,425)	(1,986)	(8,698)	(16,418)	(7,720)	47%	(25,170)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		2,428	3,750	4,053	-	-	2,500	(2,500)	-100%	3,798
Increase (decrease) in consumer deposits		163	249	180	-	-	166	(166)	-100%	180
Payments										
Repayment of borrowing		(562)	(623)	(1,485)	-	-	(415)	(415)	100%	(1,434)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,030	3,376	2,748	-	-	2,251	2,251	100%	2,544
NET INCREASE/ (DECREASE) IN CASH HELD		(4,450)	(13,935)	851	(1,806)	17,480	10,386			902
Cash/cash equivalents at beginning:		18,834	19,741	14,384	-	5,806	14,384			5,806
Cash/cash equivalents at month/year end:		14,384	5,806	15,235	-	23,286	24,770			6,708

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	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Transfers recognised - operational		Amendment to Housing allocation	Revised as part of Adjustment budget information
	Fines			
2	Expenditure By Type			
	Depreciation & asset impairment		Transaction processed monthly	Revised as part of Adjustment budget information
3	Capital Expenditure			
	Capital transfers recognised		MIG Capital projects	Revised as part of Adjustment budget information
4	Financial Position			
	No required			
5	Cash Flow			
	Net cash from (used) investing		Based on capital spending	Revised as part of Adjustment budget information
6	Measureable performance			
7	Municipal Entities			
	Not applicable			

Tale SC1 – Monthly Budget Statement Summary have reference.

Material variances was addressed with the revision of the Approved Budget

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	6.5%	6.7%	1.8%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		8.6%	15.2%	15.9%	10.8%	16.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.5%	6.8%	6.9%	4.2%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves		18.5%	58.6%	29.4%	19.9%	28.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	170.8%	111.4%	130.5%	241.3%	130.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		54.6%	17.7%	42.8%	101.3%	43.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.3%	10.6%	11.1%	23.7%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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		40.3%	36.6%	37.6%	38.6%	37.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.7%	7.0%	7.2%	1.7%	4.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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 35.1% which is slightly lower than the budgeted percentage of 36.6%. 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 2016/17										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	2,795	312	217	155	126	151	682	1,837	6,275	2,951		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,044	380	277	166	82	109	349	748	11,157	1,455		
Receivables from Non-exchange Transactions - Property Rates	1400	2,329	191	151	134	1,240	76	471	2,367	6,959	4,288		
Receivables from Exchange Transactions - Waste Water Management	1500	992	142	110	95	65	94	318	706	2,522	1,278		
Receivables from Exchange Transactions - Waste Management	1600	1,486	176	138	114	86	113	467	938	3,519	1,718		
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	0	0	0	0	0	0	0	9	0		
Interest on Arrear Debtor Accounts	1810	42	21	23	23	71	28	186	1,478	1,871	1,786		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	292	138	99	135	111	76	470	1,192	2,513	1,984		
Total By Income Source	2000	16,989	1,361	1,015	822	1,782	647	2,944	9,266	34,824	15,460	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(0)	7	6	6	290	5	29	570	913	900		
Commercial	2300	4,648	131	73	47	43	49	120	372	5,484	632		
Households	2400	12,111	1,220	934	768	1,275	592	2,789	8,172	27,863	13,597		
Other	2500	230	2	2	1	173	1	5	151	565	331		
Total By Customer Group	2600	16,989	1,361	1,015	822	1,782	647	2,944	9,266	34,824	15,460	-	-

As reported above the municipality appointed a service provider to assist with the debt collection. The Masakhane unit situated in the Revenue section also ensures that all debt collection procedures are implemented as per policy.

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:

Outstanding Debtors:						
Outstanding Debtor Age Analyses as at month-end:						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
JAN 2017	14,083,951	2,716,762	1,467,103	1,063,688	14,900,925	34,232,429
FEB 2017	13,769,904	3,218,748	1,360,617	1,014,799	15,460,016	34,824,084
						591,655

Debtors Turnover Rate:	NORM	JAN	FEB
	11.50- 15 %	21.79%	22.17%

Number of Accounts issued for the month:	JAN	FEB
	14,834	14,841

Credit Control: Actions Applied	JAN	FEB
Summons issued	50	20
Section 65(A)1	46	40
Sentences	110	65
Warrant for execution	135	70
Warrant for arrests	10	6
Garnisee Orders	5	4
Auctions	0	0
Number of debtors handed over to attorney	19	0
Number of debtors handed over to attorney	1,419	0

Electricity Service	JAN	FEB
Number of consumers disconnected due to	0	137
Number of consumers re-connected	0	18
	0	119

Commiseration Rebate in respect of Basic Services allocated: FEBRUARY 2017					
TOWNS	"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED	
BREDASDORP	93	1,381	1,474	420,113.23	
NAPIER	24	283	307	116,248.50	
PROTEM	0	9	9	1,897.65	
STRUISBAAI & L'AGULHAS	9	404	413	120,221.55	
KLIPDALE	2	7	9	2,354.40	
WAENHUISKRANS	7	118	125	43,600.34	
KASSIESBAAI	7	58	65	10,594.81	
ELIM	4	138	142	29,120.00	
DEURGANGSKAMP	0	853	853	123,143.00	
	146	3,251	3,397	867,293.48	

The municipality implement its credit control policy and the above activities was performed by the Revenue section.

Age Analysis – Creditors

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

Description	NT Code	Budget Year 2016/17									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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1,237									1,237	
Bulk Water	0200	14									14	
PAYE deductions	0300	899									899	
VAT (output less input)	0400	500									500	
Pensions / Retirement deductions	0500	1,478									1,478	
Loan repayments	0600	-									-	
Trade Creditors	0700	-									-	
Auditor General	0800	-									-	
Other	0900	-									-	
Total By Customer Type	1000	4,127	-	-	-	-	-	-	-	-	4,127	-

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

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
		Yrs/Months							
Municipality									
Inv estec		30 DAYS					-	15,000	15,000
Nedbank		30 DAYS						5,000	5,000
Municipality sub-total							-	20,000	20,000
Entities									
Entities sub-total							-	-	-
TOTAL INVESTMENTS AND INTEREST	2						-	20,000	20,000

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 2017.

Transfers and Grants

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

Description	Ref	2015/16	Budget Year 2016/17							
		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:		24,254	26,785	28,047	862	21,516	18,698	1,589	8.5%	28,047
Local Government Equitable Share		20,679	23,075	23,075		17,306	15,383	1,923	12.5%	23,075
Finance Management		1,231	735	762		735	508			762
Municipal Systems Improvement		150	-	-		-	-			-
Municipal Infrastructure (MIG)		1,195	1,765	1,750		1,765	1,167			1,750
EPWP Incentive		1,000	1,210	1,210	362	1,210	807			1,210
LGSETA (NATIONAL TRANSFER)		-	-	750		-	500	(500)	-100.0%	750
Department of Energy		-	-	500	500	500	333	167	50.0%	500
Provincial Government:	3	10,477	33,240	24,217	120	6,382	16,145	(9,428)	-58.4%	24,217
Housing		5,792	28,100	18,100		2,639	12,067	(9,428)	-78.1%	18,100
Community Development Workers		44	56	56		56	37			56
Subsidy Main Roads		73	73	73			49			73
Subsidy Libraries		4,250	4,806	4,807		3,567	3,205			4,807
Thusong Centre		12	-	66			44			66
Provincial Financial Grant		-	120	220			147			220
Provincial Infrastructure Support Grant		-	85	895	120	120	597			895
Provincial Financial Grant		307	-	-			-			-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	34,732	60,025	52,264	982	27,898	34,843	(7,839)	-22.5%	52,264
Capital Transfers and Grants										
National Government:		12,592	10,476	10,464	-	5,923	6,976	(1,651)	-23.7%	10,464
Municipal Infrastructure (MIG)		9,592	8,736	8,751		4,183	5,834	(1,651)	-28.3%	8,751
Finance Management		219	740	713		740	475			713
Municipal Systems Improvement		780	-	-		-	-			-
RBIG		-	-	-		-	-			-
EPWP Incentive		-	-	-		-	-			-
INEG		2,000	1,000	1,000		1,000	667			1,000
Provincial Government:		580	1,455	1,438	-	961	959	2	0.2%	1,438
Community Development Workers		10	-	-		-	-			-
Sport and Recreation			700	750		750	500			750
Subsidy Libraries		21	544	543			362			543
Thusong Centre		199	211	145		211	97			145
Financial Support Grant		50	-	-		-	-			-
Municipal Infrastructure Support Grant		300	-	-		-	-			-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	13,171	11,931	11,902	-	6,884	7,934	(1,649)	-20.8%	11,902
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	47,903	71,956	64,166	982	34,782	42,777	(9,488)	-22.2%	64,166

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		24,254	26,785	28,178	188	2,045	17,865	(15,820)	-88.6%	28,178
Local Government Equitable Share		20,679	23,075	23,075			15,383	(15,383)	-100.0%	23,075
Finance Management		1,231	735	762	83	917	508	408	80.4%	762
Municipal Systems Improvement		150	-	-			-	-		-
Municipal Infrastructure (MIG)		1,195	1,765	1,750	36	305	1,167	(862)	-73.9%	1,750
EPWP Incentive		1,000	1,210	1,210	68	824	807	17	2.1%	1,210
EPWP Incentive		-	-	500			-	-		500
Department of Energy		-	-	881			-	-		881
Provincial Government:		10,477	33,240	24,365	3,088	5,832	16,243	(9,579)	-59.0%	24,365
Housing		5,792	28,100	18,100	2,586	2,586	12,067	(9,481)	-78.6%	18,100
Community Development Workers		44	56	56	7	32	37	(5)	-14.7%	56
Subsidy Main Roads		73	73	73			49	(49)	-100.0%	73
Subsidy Libraries		4,250	4,806	4,807	496	3,215	3,205			4,807
Thusong Centre		12	-	66			44	(44)	-100.0%	66
Provincial Financial Grant		-	120	368			245			368
Provincial Infrastructure Support Grant		-	85	895			597			895
Provincial Financial Grant		307	-	-			-			-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		34,732	60,025	52,543	3,276	7,877	34,108	(25,399)	-74.5%	52,543
Capital expenditure of Transfers and Grants										
National Government:		12,592	10,476	10,476	839	4,465	7,040	(1,908)	-27.1%	10,476
Municipal Infrastructure (MIG)		9,592	8,736	8,736	839	3,965	5,824	(1,858)	-31.9%	8,736
Finance Management		219	740	740	-	500	549	(49)	-9.0%	740
Municipal Systems Improvement		780	-	-			-	-		-
RBIG		-	-	-			-	-		-
EPWP Incentive		-	-	-			-	-		-
INEG		2,000	1,000	1,000			667			1,000
Provincial Government:		580	1,455	1,455	-	178	970	(792)	-81.6%	1,455
Community Development Workers		10	-	-			-	-		-
Sport and Recreation			700	700			467			700
Subsidy Libraries		21	544	544	-	91	363			544
Thusong Centre		199	211	211	-	87	141			211
Financial Support Grant		50	-	-			-			-
Municipal Infrastructure Support Grant		300	-	-			-			-
District Municipality:		-	-	-	-	-	-	-	-	-
#REF!										
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant										
#REF!										
Total capital expenditure of Transfers and Grants		13,171	11,931	11,931	839	4,644	8,010	(2,700)	-33.7%	11,931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		47,903	71,956	64,474	4,115	12,521	42,118	(28,099)	-66.7%	64,474

Reporting of grants is done on a monthly basis to the relevant national and provincial departments. Grant funding is implemented as per specific conditions per stipulations in the agreements.

Councillors 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	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,299	3,228	3,228	219	1,505	2,152	(647)	-30%	3,228
Pension and UIF Contributions		345	366	366	43	287	244	43	18%	366
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		874	926	926	87	594	617	(23)	-4%	926
Cellphone Allowance		239	255	255	22	154	170	(16)	-9%	255
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4	12	12	-	-	8	(8)	-100%	12
Sub Total - Councillors		3,760	4,786	4,786	372	2,540	3,190	(650)	-20%	4,786
% increase	4		27.3%	27.3%						27.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,137	4,385	4,385	291	2,196	2,924	(728)	-25%	4,385
Pension and UIF Contributions		754	799	799	54	378	533	(154)	-29%	799
Medical Aid Contributions		178	136	213	15	108	142	(34)	-24%	213
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		629	667	667	-	-	444	(444)	-100%	667
Motor Vehicle Allowance		364	386	386	22	156	258	(101)	-39%	386
Cellphone Allowance		12	14	31	3	18	20	(3)	-13%	31
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		81	86	87	4	28	58	(29)	-51%	87
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,155	6,474	6,567	389	2,884	4,378	(1,494)	-34%	6,567
% increase	4		5.2%	6.7%						6.7%
Other Municipal Staff										
Basic Salaries and Wages		59,019	64,052	63,520	5,119	35,951	42,347	(6,395)	-15%	63,520
Pension and UIF Contributions		10,363	11,220	11,220	956	6,670	7,480	(810)	-11%	11,220
Medical Aid Contributions		2,451	3,362	3,412	321	2,096	2,275	(179)	-8%	3,412
Overtime		3,361	3,087	3,241	633	2,140	2,161	(21)	-1%	3,241
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,223	4,705	4,818	516	3,586	3,212	374	12%	4,818
Cellphone Allowance		237	378	432	76	374	288	86	30%	432
Housing Allowances		1,275	1,187	1,099	63	594	733	(139)	-19%	1,099
Other benefits and allowances		3,823	3,749	3,882	449	2,425	2,588	(163)	-6%	3,882
Payments in lieu of leave		1,350	875	875	-	-	583	(583)	-100%	875
Long service awards		498	498	498	82	532	332	200	60%	498
Post-retirement benefit obligations	2	2,074	2,259	2,259	504	3,568	1,506	2,062	137%	2,259
Sub Total - Other Municipal Staff		88,673	95,372	95,255	8,719	57,936	63,503	(5,567)	-9%	95,255
% increase	4		7.6%	7.4%						7.4%
Total Parent Municipality		98,588	106,632	106,608	9,480	63,360	71,072	(7,712)	-11%	106,608

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 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		26,844	2,226	2,553	2,554	2,554	2,554	2,554	2,554	2,832	2,299	2,183	763	52,471	57,468	63,283
Property rates - penalties & collection charges																
Service charges - electricity revenue		7,578	8,016	8,275	7,592	8,040	8,220	8,132	7,744	7,854	7,037	6,944	7,175	92,606	93,099	99,617
Service charges - water revenue		1,526	1,479	1,637	1,524	1,797	1,994	2,353	2,012	2,097	2,022	1,838	442	20,720	21,931	23,331
Service charges - sanitation revenue		709	720	715	721	713	896	860	729	670	452	930	(935)	7,180	7,720	8,242
Service charges - refuse		1,117	1,118	1,113	1,108	1,114	1,114	1,114	1,116	951	718	1,121	1,411	13,114	13,563	14,141
Service charges - other																
Rental of facilities and equipment		326	321	1,511	1,140	591	655	735	691	475	658	217	114	7,434	7,656	8,043
Interest earned - external investments		76	140	159	153	182	114	291	875	197	63	255	(455)	2,050	1,900	1,900
Interest earned - outstanding debtors		104	100	113	113	150	142	138	142	77	74	75	(384)	844	929	1,022
Dividends received																
Fines		184	149	162	174	122	149	185	192	262	280	178	604	2,638	2,639	2,640
Licences and permits		24	34	31	31	33	20	191	42	36	24	41	418	925	971	1,010
Agency services			185	102		289	37	5		468	88	117	83	1,374	1,443	1,500
Transfer receipts - operating		27,898	2,822	56	1,783	545	7,692			12,600	512	71	(1,714)	52,264	70,208	77,315
Other revenue		198	456	337	303	385	285	444	1,039	1,855	112	120	3,449	8,981	3,277	3,538
Cash Receipts by Source		66,585	17,763	16,763	17,196	16,515	23,872	17,001	17,134	30,373	14,338	14,089	10,971	262,601	282,803	305,583
Other Cash Flows by Source																
Transfer receipts - capital			3,119			545	728	211		2,680	1,939		2,680	11,902	11,833	11,666
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing													3,798	3,798	10,345	5,180
Increase in consumer deposits					21	21	21	21	21	21	21	21	14	180	188	197
Receipt of non-current debtors				0	0	0	0	0	0	0	0	0	24	27	27	27
Receipt of non-current receivables																
Change in non-current investments																
Total Cash Receipts by Source		66,585	20,882	16,764	17,217	17,081	24,621	17,233	17,155	33,074	16,298	14,110	17,487	278,508	305,196	322,653
Cash Payments by Type																
Employee related costs		7,691	7,568	8,429	7,835	8,101	7,785	8,380	12,152	7,897	8,221	8,089	7,102	99,249	104,560	111,287
Remuneration of councillors		306	376	372	372	372	372	372	372	383	576	402	513	4,786	5,073	5,377
Interest paid		59	1	1,152		268	424						(1,399)	504	510	518
Bulk purchases - Electricity		8,190	8,359	7,231	4,848	5,182	5,313	5,739	1,250	6,423	5,469	5,167	7,881	71,054	77,752	82,514
Bulk purchases - Water & Sewer						22			25	20	23	16	56	161	169	178
Other materials																
Contracted services		59	10,778	426	978	353	357	706	238	910	987	1,180	(7,614)	9,357	8,365	8,114
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other		270	126	249	24	111	219	52	21	149	149	149	(91)	1,428	1,455	1,517
General expenses		2,518	4,056	4,342	3,546	4,354	3,106	6,132	2,684	5,294	3,745	7,504	17,156	64,436	80,718	87,224
Cash Payments by Type		19,093	31,263	22,200	17,602	18,762	17,576	21,382	16,742	21,077	19,170	22,506	23,603	250,975	278,601	296,729
Other Cash Flows/Payments by Type																
Capital assets		423	219	1,666	517	1,403	764	1,722	1,985	5,532	1,953	2,200	6,813	25,197	29,025	19,448
Repayment of borrowing							311						1,123	1,434	3,216	3,609
Other Cash Flow s/Payments																
Total Cash Payments by Type		19,515	31,482	23,866	18,119	20,165	18,652	23,104	18,727	26,609	21,123	24,707	31,540	277,607	310,843	319,787
NET INCREASE/(DECREASE) IN CASH HELD		47,070	(10,600)	(7,102)	(901)	(3,084)	5,969	(5,870)	(1,571)	6,465	(4,825)	(10,596)	(14,053)	902	(5,647)	2,866
Cash/cash equivalents at the month/year beginning:		5,806	52,876	42,276	35,174	34,273	31,189	37,158	31,288	29,717	36,181	31,357	20,760	5,806	6,708	1,061
Cash/cash equivalents at the month/year end:		52,876	42,276	35,174	34,273	31,189	37,158	31,288	29,717	36,181	31,357	20,760	6,708	6,708	1,061	3,927

Capital expenditure trend

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

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		177	177	423	423	177	(245)	-138.4%	2%
August		717	717	219	642	894	253	28.3%	3%
September		1,844	1,844	1,665	2,306	2,739	432	15.8%	9%
October		1,419	1,419	516	2,823	4,158	1,335	32.1%	11%
November		597	597	1,403	4,226	4,755	529	11.1%	17%
December		2,371	2,371	764	4,990	7,125	2,135	30.0%	20%
January		264	264	1,722	6,712	7,389	677	9.2%	27%
February		2,264	3,613	1,985	8,697	11,002	2,305	20.9%	35%
March		5,532	3,613			14,614	-		
April		1,953	3,613			18,227	-		
May		2,200	3,613			21,840	-		
June		5,294	3,613			25,452	-		
Total Capital expenditure	-	24,632	25,452	8,697					

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	Budget Year 2016/17								
		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		3,077	5,027	5,077	91	969	3,385	2,416	71.4%	4,877
Infrastructure - Road transport		2,637	1,300	1,500	42	182	1,000	818	81.8%	1,300
Roads, Pavements & Bridges		2,027	900	1,500	42	182	1,000	818	81.8%	1,300
Storm water		610	400	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,200	1,200	-	93	800	707	88.4%	1,200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,100	1,100	-	32	733	701	95.6%	1,100
Street Lighting		-	100	100	-	61	67	6	9.1%	100
Infrastructure - Water		240	2,527	2,377	48	695	1,585	890	56.2%	2,377
Dams & Reservoirs		-	877	727	-	646	485	(161)	-33.3%	727
Water purification		140	150	150	-	-	100	100	100.0%	150
Reticulation		100	1,500	1,500	48	48	1,000	952	95.2%	1,500
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		200	-	-	-	-	-	-	-	-
Waste Management		200	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		4,970	1,450	1,450	157	879	967	87	9.0%	1,450
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,622	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		3,312	500	500	-	-	333	333	100.0%	500
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		26	950	950	157	879	633	(246)	-38.8%	950
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		10	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2,642	3,685	3,809	779	1,964	2,539	575	22.6%	3,554
General vehicles		330	150	200	-	-	133	133	100.0%	200
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		1,021	708	955	20	660	637	(23)	-3.6%	700
Computers - hardware/equipment		885	1,425	1,391	759	1,181	927	(254)	-27.4%	1,391
Furniture and other office equipment		272	752	609	-	115	406	292	71.8%	609
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		134	650	654	-	9	436	427	97.9%	654
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		50	148	147	-	7	98	91	93.3%	147
Computers - software & programming		50	148	147	-	7	98	91	93.3%	147
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	10,739	10,310	10,483	1,027	3,819	6,989	3,169	45.3%	10,028
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	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1,087	11,162	12,039	896	3,633	8,026	4,393	54.7%	12,239
Infrastructure - Road transport		-	6,735	6,735	812	2,144	4,490	2,346	52.2%	6,735
Roads, Pavements & Bridges		-	6,735	6,735	812	2,144	4,490	2,346	52.2%	6,735
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,087	2,420	2,341	-	1,352	1,561	208	13.3%	2,341
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		961	1,740	1,729	-	1,027	1,153	125	10.9%	1,729
Street Lighting		126	680	612	-	325	408	83	20.3%	612
Infrastructure - Water		-	1,129	1,384	57	87	923	835	90.5%	1,584
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	1,129	469	-	-	313	313	100.0%	469
Reticulation		-	-	915	57	87	610	522	85.7%	1,115
Infrastructure - Sanitation		-	877	1,580	27	49	1,053	1,004	95.3%	1,580
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	877	1,580	27	49	1,053	1,004	95.3%	1,580
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,388	2,096	1,670	-	872	1,113	241	21.7%	1,670
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2,016	1,597	-	801	1,065	264	24.8%	1,597
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1,388	80	72	-	71	48	(23)	-47.9%	72
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		907	1,064	1,261	63	373	840	467	55.6%	1,261
General vehicles		165	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		88	177	366	-	-	244	244	100.0%	366
Computers - hardware/equipment		97	108	108	-	105	72	(33)	-45.8%	108
Furniture and other office equipment		21	27	34	24	29	23	(6)	-25.3%	34
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		536	752	752	39	240	502	261	52.1%	752
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	3,383	14,322	14,969	959	4,879	9,980	5,101	51.1%	15,169
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
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	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,917	4,738	10,359	392	1,370	6,906	5,536	80.2%	10,359
Infrastructure - Road transport		1,255	2,520	6,074	117	563	4,049	3,486	86.1%	6,074
Roads, Pavements & Bridges		1,255	2,520	6,074	117	563	4,049	3,486	86.1%	6,074
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		783	952	3,020	135	406	2,013	1,607	79.8%	3,020
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		725	813	2,885	123	372	1,923	1,551	80.6%	2,885
Street Lighting		57	140	135	12	34	90	56	62.3%	135
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		879	1,266	1,266	140	401	844	443	52.5%	1,266
Waste Management		879	1,266	1,266	140	401	844	443	52.5%	1,266
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		539	779	779	104	358	519	161	31.1%	779
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		63	159	159	4	32	106	74	69.4%	159
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		466	580	580	101	323	387	63	16.4%	580
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		10	40	40	-	2	27	25	92.3%	40
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3,465	4,335	4,335	285	1,892	2,890	998	34.5%	4,335
General vehicles		1,922	2,260	2,260	130	855	1,507	652	43.3%	2,260
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		556	579	579	94	290	386	97	25.0%	579
Computers - hardware/equipment		67	90	90	3	45	60	15	25.0%	90
Furniture and other office equipment		99	208	208	(3)	104	138	35	25.0%	208
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		821	1,199	1,199	62	599	799	200	25.0%	1,199
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		2,115	3,162	3,162	26	1,581	2,108	527	25.0%	3,162
Computers - software & programming		2,115	3,162	3,162	26	1,581	2,108	527	25.0%	3,162
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		9,036	13,014	18,635	807	5,202	12,424	7,222	58.1%	18,635

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 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 2017**:

STANDBY ALLOWANCES paid for the period ending 28 FEBRUARY 2017

<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>ADJ. BUDGET FOR THE YEAR</u>
MUNICIPAL MANAGER						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	51.94%	8,309.76	0.00	8,309.76	10,666.67	16,000.00
- Budget and Treasury Office	0.00%	0.00	0.00	0.00	0.00	0.00
TOTAL	51.94%	8,309.76	0.00	8,309.76	10,666.67	16,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	54.78%	22,053.80	2,598.84	24,652.64	30,000.00	45,000.00
- Client Services	226.02%	39,307.34	5,671.26	44,978.60	13,266.67	19,900.00
TOTAL	107.29%	61,361.14	8,270.10	69,631.24	43,266.67	64,900.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	79.1%	95,477.14	0.00	95,477.14	80,466.67	120,700.00
- Beaches and Holiday Resorts	68.5%	178,886.03	23,782.54	202,668.57	197,333.33	296,000.00
TOTAL	76.3%	287,212.85	33,791.42	321,004.27	279,466.67	420,700.00
INFRASTRUCTURE DIRECTORATE						
- Water	69.3%	344,040.12	35,859.83	379,899.95	365,333.33	548,000.00
- Sewerage and sanitation	67.0%	315,418.17	40,437.77	355,855.94	354,000.00	531,000.00
- Refuse Removal Services	0.0%	0.00	0.00	0.00	3,600.00	5,400.00
- Streets and Stormwater	12.4%	1,236.31	0.00	1,236.31	6,666.67	10,000.00
TOTAL	67.3%	660,694.60	76,297.60	736,992.20	729,600.00	1,094,400.00
ELECTRICAL SERVICES						
- Electrical Services	64.9%	232,199.54	37,131.46	269,331.00	173,042.92	415,303.00
TOTAL	64.9%	232,199.54	37,131.46	269,331.00	173,042.92	415,303.00
TOTAL	69.9%	1,249,777.89	155,490.58	1,405,268.47	1,236,042.92	2,011,303.00

Standby allowances was revised downwards with the Adjustment Budget process. The bulk of these adjustments was the Streets and Stormwater where limited standby activity is performed.

Municipal performance for the period ending 28 February 2017 totals R1,249m or 69.9% of budget.

As previously communicated standby is an active managed responsibility of each manager, and the optimal usage of budget should be ensured with no interruptions in service delivery.

OVERTIME paid for the period ending 28 FEBRUARY 2017

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	ADJ. BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
- Municipal Manager	0.0%	0.00	0.00	0.00	0.00	0.00
TOTAL	#DIV/0!	0.00	0.00	0.00	0.00	0.00
FINANCIAL DIRECTORATE						
- Directorate (CFO Office)	245.7%	0.00	12,286.04	12,286.04	3,333.33	5,000.00
- Revenue Management	53.9%	18,066.08	800.44	18,866.52	23,333.33	35,000.00
- Expenditure Management	99.2%	4,069.15	0.00	4,069.15	2,733.33	4,100.00
- Budget and Treasury Office	0.0%	0.00	0.00	0.00	1,666.67	2,500.00
TOTAL	75.6%	22,135.23	13,086.48	35,221.71	31,066.67	46,600.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	93.7%	13,148.26	1,836.08	14,984.34	10,666.67	16,000.00
TOTAL	93.7%	13,148.26	1,836.08	14,984.34	10,666.67	16,000.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	91.5%	246,973.85	0.00	246,973.85	180,000.00	270,000.00
- Housing	98.1%	4,904.02	0.00	4,904.02	3,333.33	5,000.00
- Environmental Affairs	69.0%	27,728.35	0.00	27,728.35	26,800.00	40,200.00
- Public Services	0.0%	0.00	0.00	0.00	0.00	0.00
- Parks and Sport Facilities	70.9%	44,984.09	2,896.74	47,880.83	45,000.00	67,500.00
- Beaches and Holiday Resorts	84.6%	315,970.50	30,417.09	346,387.59	272,866.67	409,300.00
TOTAL	85.1%	640,560.81	33,313.83	673,874.64	528,000.00	792,000.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	0.0%	0.00	0.00	0.00	4,666.67	7,000.00
- Water	71.5%	458,515.95	41,743.12	500,259.07	466,666.67	700,000.00
- Sewerage and sanitation	78.1%	466,827.15	48,960.00	515,787.15	440,000.00	660,000.00
- Refuse Removal Services	58.0%	247,025.57	23,167.22	270,192.79	310,666.67	466,000.00
- Streets and Stormwater	35.5%	44,479.46	6,420.49	50,899.95	95,666.67	143,500.00
TOTAL	67.7%	1,216,848.13	120,290.83	1,337,138.96	1,317,666.67	1,976,500.00
ELECTRICAL SERVICES						
- Electrical Services	67.8%	247,592.52	30,460.13	278,052.65	273,400.00	410,100.00
TOTAL	67.8%	247,592.52	30,460.13	278,052.65	273,400.00	410,100.00
TOTAL	72.2%	2,140,284.95	198,987.35	2,339,272.30	2,160,800.00	3,241,200.00

Overtime was adjusted upwards with the adjustment budget process. The financial department is still experiencing non- management of the overtime expenditure by the respective departments. This should be addressed to ensure that no excessive spending of overtime is incurred.

The performance of overtime to date reflects a recorded spending of 72.2% of the revised budget of R3,241m

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	
28 FEB 2017	Check Payments	30804	30961	
	ACB-Payments	96201	96555	
	Amount Paid			18,231,481.68
	Total Investment			20,000,000.00

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:

Equitable Allocation received versus Budget:			Budget	Received	UNSPENT
12010251000000			23,075,000	17,306,000	5,769,000
	Allocation for the Financial Year:		23,075,000	17,306,000	5,769,000

Equitable Allocation spent versus Budget:			Budget	Allocated	UNSPENT
Free Basics : Electricity (ESKOM)	15080126700000	FEB 2017	252,300	215,091	37,209
Free Basics : Electricity	12010126600000	FEB 2017	80,000	59,110	20,890
Free Basics : Refuse Removal	12010126800000	FEB 2017	3,501,900	2,378,852	1,123,048
Free Basics : Sanitation	12010126900000	FEB 2017	2,900,000	1,610,768	1,289,232
Free Basics : Water	12010127000000	FEB 2017	1,300,000	1,868,390	(568,390)
			8,034,200	6,132,211	1,901,989

Electronic receipts in respect of debtor payments:

Commiseration Rebate in respect of Basic Services allocated: FEBRUARY 2017					
TOWNS		"Poor"	"Indigent"	TOTAL	COMMISERATION
		household.	household		SUBSIDIES
					ALLOCATED
	BREDASDORP	93	1,381	1,474	420,113.23
	NAPIER	24	283	307	116,248.50
	PROTEM	0	9	9	1,897.65
	STRUISBAAI & L'AGULHAS	9	404	413	120,221.55
	KLIPDALE	2	7	9	2,354.40
	WAENHUISKRANS	7	118	125	43,600.34
	KASSIESBAAI	7	58	65	10,594.81
	ELIM	4	138	142	29,120.00
	DEURGANGSKAMP	0	853	853	123,143.00
		146	3,251	3,397	867,293.48

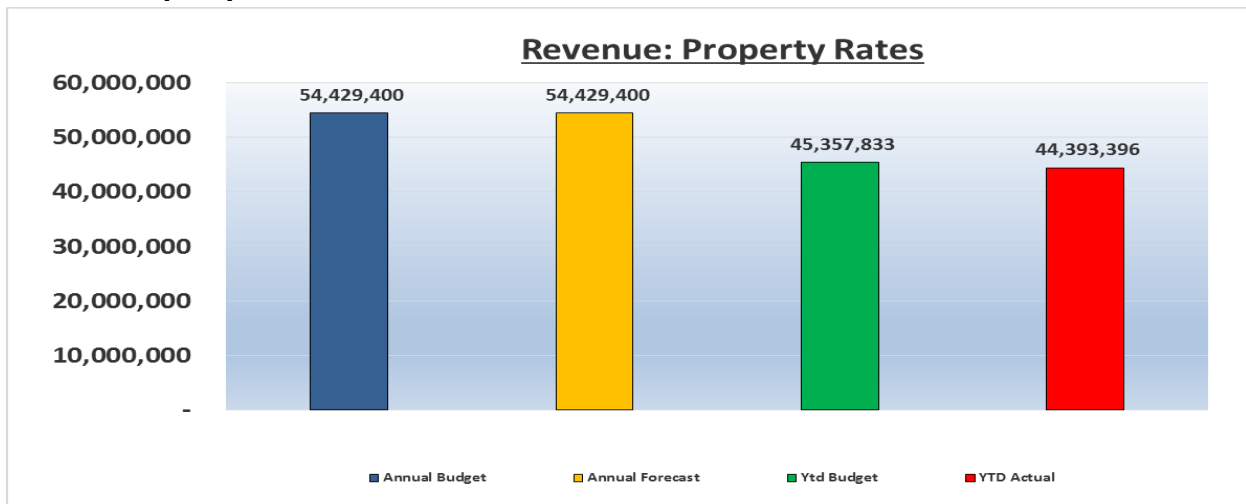
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of **February 2017**:

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (FEBRUARY 17)

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	857.15	Monthly	No
MOBILE TELEPHONE NET.	2,465.89	Monthly	No
MOBILE TELEPHONE NET.	1,220.05	Monthly	No
MOBILE TELEPHONE NET.	4,788.50	Monthly	No
MOBILE TELEPHONE NET.	3,494.25	Monthly	No
JJ KLOPPERS	6,706.74	Attorneys Acc	Yes
NAPIER HEALTH GRO	502.98	Monthly	No
NAPIER HEALTH GRO	478.98	Monthly	No
D JAARS	740.58	Attorneys Acc	Yes
D JAARS	309.22	Attorneys Acc	Yes
D JAARS	884.66	Attorneys Acc	Yes
M VAN STADEN	1,982.97	Monthly	No
M VAN STADEN	2,442.11	Monthly	No
TARGETSHELF	14,956.20	Attorneys Acc	Yes
TARGETSHELF	3,525.68	Attorneys Acc	Yes
TARGETSHELF	15,008.24	Monthly	No
TEHILLA COMMUNITY	1,903.64	Prok. Rek	Yes
TEHILLA COMMUNITY	4,289.67	Monthly	No
URBAN FARMING	1,050.46	Monthly	No
L HENDRICKS	1,051.90	Monthly	No
HAASBEKKIE CRECHE	311.34	Monthly	No
HAASBEKKIE CRECHE	652.92	Monthly	No
HAASBEKKIE CRECHE	180.14	Attorneys Acc	Yes
HAASBEKKIE CRECHE	539.30	Attorneys Acc	Yes
HAASBEKKIE CRECHE	367.88	Monthly	Yes
HAASBEKKIE CRECHE	477.68	Monthly	No
HAASBEKKIE CRECHE	867.49	Monthly	Yes
D JONES	1,155.46	Monthly	No
J DE JAGER	741.43	Monthly	No
ESKOM ENTERPRISES	50,295.00	Monthly	No
BREDASDORP KLEINBOERE	7,817.22	Monthly	No
BREDASDORP POULTRY	657.06	Monthly	No
T VAN ZYL	101.16	Monthly	Yes
W F MURTZ	815.79	Monthly	No
B M SUMMERS	321.07	Monthly	No
J DAVIDS	104.17	Monthly	No
A MYBURG	1,905.91	Monthly	No
SUZO KHANYA AGRICULT	5,294.21	Monthly	No
ISIVUNO AGRICULTURAL	639.66	Monthly	No
EISH INNOVATIONS	1,575.66	Monthly	No
	143,480.42		

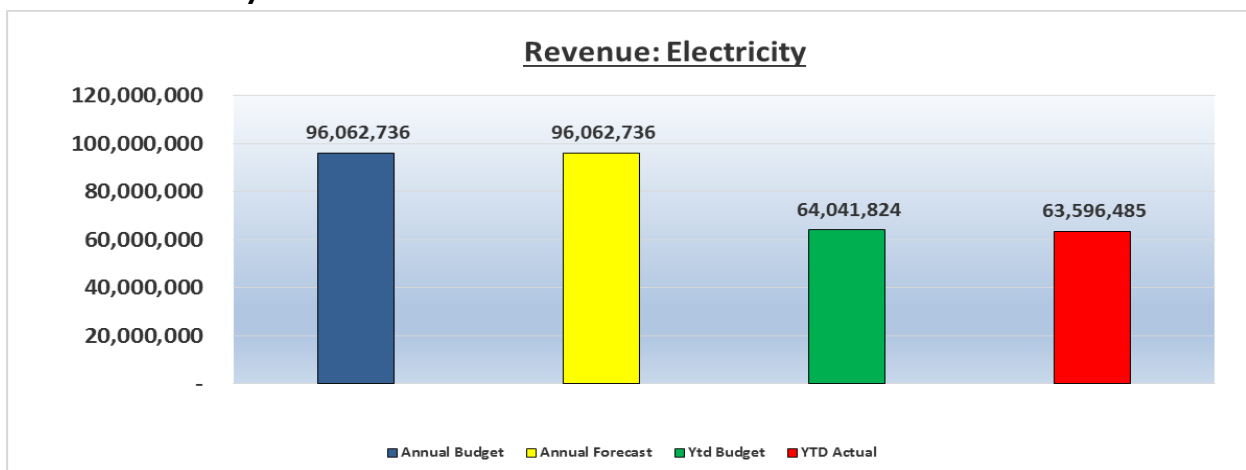
7.2.1 Actual Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:



For the period ending 28 February 2017, the municipal performance in terms of Property rates collection totals R44,393m or 81.56% of budgeted amounts. This is in line with projections. Council approved a revised budget and this budget slightly reduced the budgeted revenues for property rates. This is mainly due to the agricultural categories not performing according to projections.

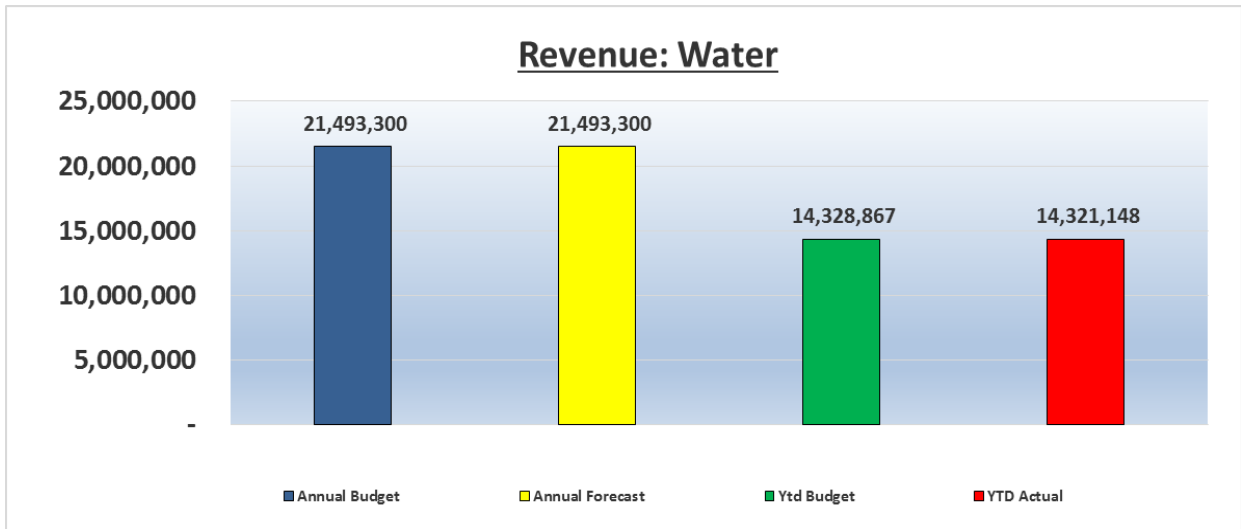
7.2.1.2 Electricity:



Total revenues collection for the period ending 28 February 2017 calculates to R63,596m. This is a performance of 66.20%. The municipality reviewed its performance in terms of Electricity revenues and adjustments were proposed to the revenue budget. The main reason for the adjustment was the new bulk customer Pick n Pay that was included in the billing of the municipality. The

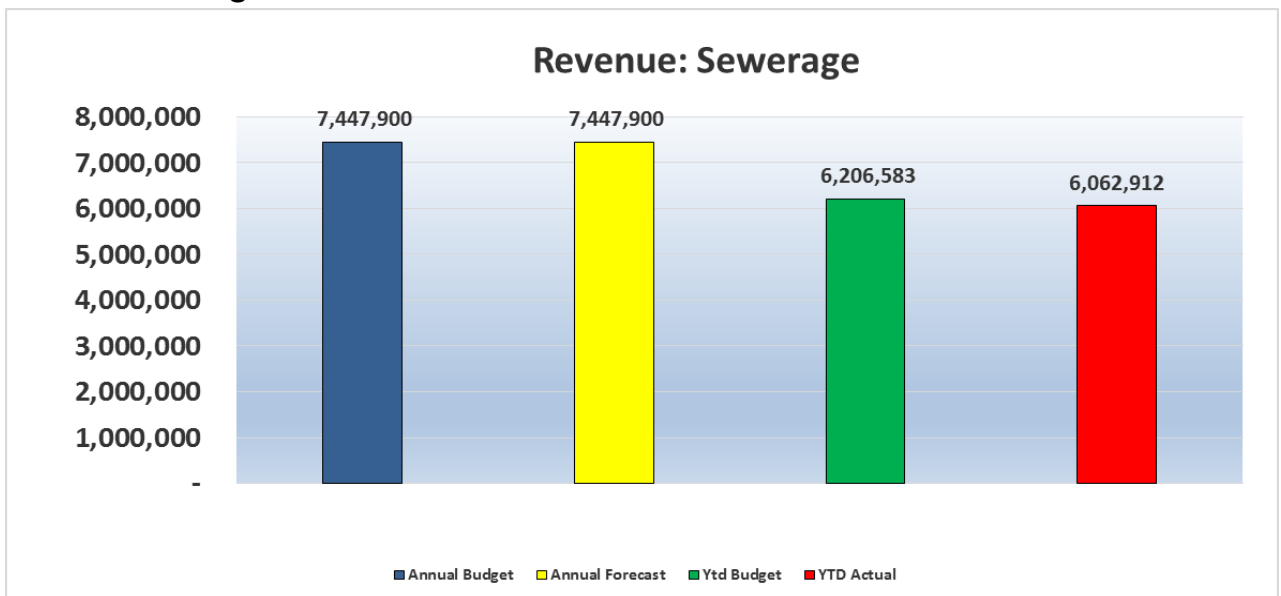
impact of this customer (1) also reflects in the better than budgeted performance for the period ending 28 February 2017.

7.2.1.3 Water:



The municipal revenues budgeted was downwards adjusted during the Adjustment budget process. The reasoning behind these is the effect of seasonal changes and the end of the 2nd quarter who include the December holiday period. This always result in a screwed picture in terms of revenue for water services. Year to date performance ending 28 February totals R14,321m or 66.6% of budget

7.2.1.4 Sewerage:

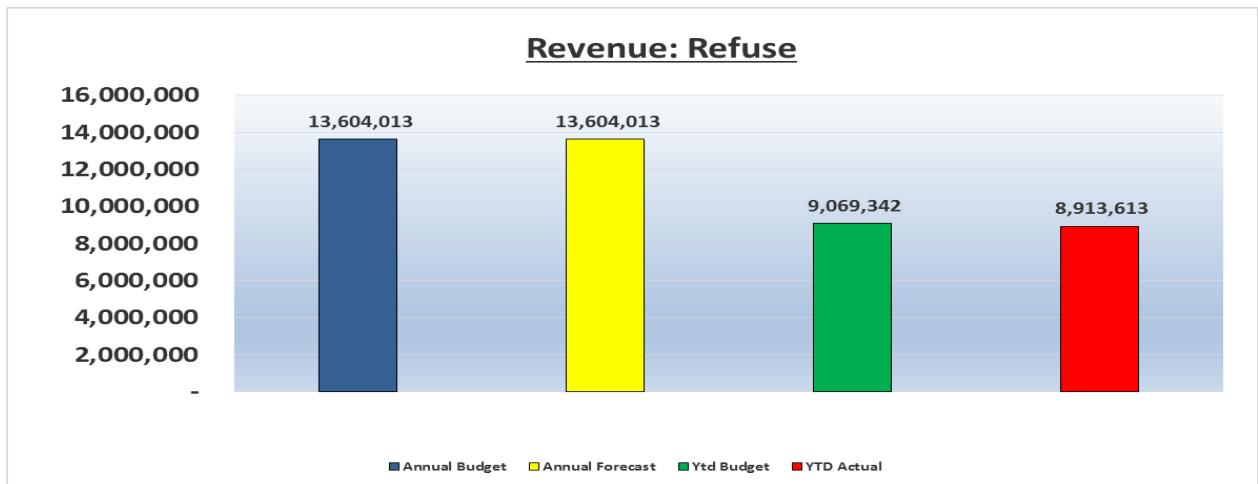


The revenue for sewerage services is based on the amount of household and the information is impacted by the general building activity in the municipal area.

The high rate of holiday houses in the coastal areas also contributes to this performance. The coastal areas are mainly service by septic tanks and charge per usage.

Performance for the period ending February 2017 totals R6,062m or 81.4% of the budget.

7.2.1.5 Refuse Removal:

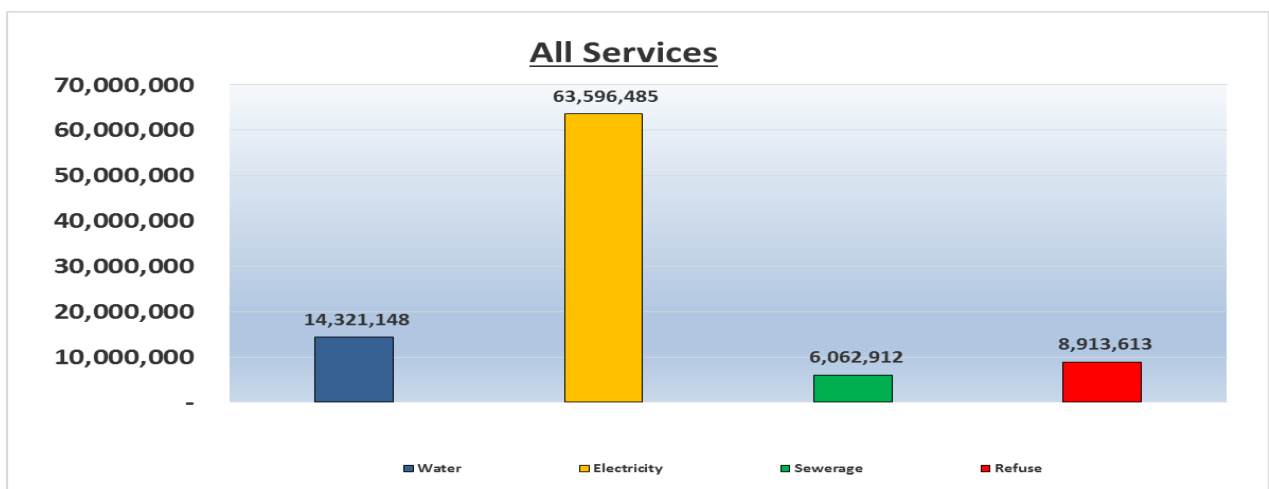


Refuse income is based on the total household and levied on a monthly basis. Year to date performance is on par and the municipality will implement the budget as approved.

Total revenue for the period ending February 2017 totals R8,913m of budget of R13,604m, that is 65.52% of the budget.

Limited adjustments was processed during the adjustment budget process.

7.2.1.6 Consolidated Service revenues



The current situation will be monitored by finance and in collaboration with the debt collecting service provider and the Masakhane unit, will ensure optimal collection of council revenues.

Council approved an Adjustment budget for the 2016/17 financial year. The mid-year budget and performance assessment was used as basis for the adjustment budget.

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 currently have vacant interns positions and the process is to ensure the filling of these vacancies as soon as possible.

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.

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.

The municipality addressed various risk with the Vendor (Samras) in order to ensure project implementation is on track. Various challenges was experienced with the vendor and this resulted in the investigation into alternative vendors to ensure municipal compliance with the legislation. More detailed reports in terms of the process of mSCOA will be included in the next reporting cycle.

7.5 Long-Term Financial Plan

The long-term policy needs to be reviewed and updated. This will be done as per Treasury recommendations and requirements.

The municipality appointed a service provider to address the Revenue Enhancement initiatives identified in the Long-term Financial plan strategy. The project was funded from Provincial Treasury grant funding and is already in the implementation phase. Various workshops was arranged to ensure successful completion of the project. The Revenue enhance strategy will be followed up with the review and updating of the Long-term financial plan.

8. Report on Outstanding Government Debt

Cape Agulhas Municipality for the month ended FEB' 17		Rates				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-9,213.26	-	-	272,907.71	263,694.45	
Transport Western Cape	-	-	-	1,589.21	1,589.21	
Western Cape Education Department	-	-	-	46,970.47	46,970.47	
Health Department	-	-	-	2,403.47	2,403.47	
Housing	31,115.57	5,341.48	-	-	36,457.05	
Other	-43,308.54	-	-	360,168.98	316,860.44	
	-				-	
TOTAL OUTSTANDING	-21,406.23	5,341.48	-	684,039.84	667,975.09	

Cape Agulhas Municipality for the month ended FEB' 17		Services				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National Public Works	10,801.35	269.51	-	11,906.94	22,977.80	
Transport Western Cape	1,689.62	-	-	-	1,689.62	
Western Cape Education Department	954.92	436.44	440.08	11,647.00	13,478.44	
Health Department	-	-	-	-	-	
Housing	-	-	-	-	-	
Other	23,946.25	5,225.41	2,293.14	65,346.01	96,810.81	
TOTAL OUTSTANDING	37,392.14	5,931.36	2,733.22	88,899.95	134,956.67	

Cape Agulhas Municipality for the month ended FEB' 17		Total Debt	Interest	Grand Total Sec 71
Department Responsible for the Debt				
National Public Works		286,672.25	31,771.26	318,443.51
Transport Western Cape		3,278.83	101.07	3,379.90
Western Cape Education Department		60,448.91	4,517.63	64,966.54
Health Department		2,403.47	115.15	2,518.62
Housing		36,457.05	2,594.47	39,051.52
Other		413,671.25	98,263.37	511,934.62
		-		-
TOTAL OUTSTANDING		802,931.76	137,362.95	940,294.71

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.

In process, feedback will be provided as available.

10. Annexure – MFMA Implementation

CAPE AGULHAS MUNICIPALITY				<u>ANNEXURE "A"</u>	
MFMA IMPLEMENTATION AND MONITORING CHECKLIST - JANUARY 2017					
<i>Action Required</i>	<i>Act Ref</i>	<i>Responsibility</i>	<i>Target Date</i>	<i>Date Action Completed</i>	<i>Comments</i>
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Budget and Treasury Office	31-May-16	13 June 2016	Complete with Section 71 reports
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Budget and Treasury Office	31 Oct 2016	31-Oct-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-16	31 Aug 2016	Complete
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	31/03/2017	31/03/2017	
Consider the approval of the the 2017/18 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-17	31 May 2017	
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-17		

Approve SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-17		
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	14/09/2016		As required
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 Budget and Treasury Office	14/03/2017	14/03/2017	Completed
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 Oct 2016	31 Oct 2016	Complete
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	Manager Budget and Treasury Office	25-Jan-17	25-Jan-17	Complete
Submit 2015/16 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-16	31/08/2016	Complete
Submit 2015/16 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-16	30-Sep-16	Complete

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR:
CONTACT NO: 029 425 5798

VERW:
REF: 6/3/2016-17(M08)

KANTOOR:
OFFICES: Bredasdorp

DATUM:
DATE: 6 March 2017



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MANTYALA WATKAPPE AGULHAS

QUALITY CERTIFICATE

I, **DEAN O NEILL** ..., the accounting officer / chief financial 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 quarter ended **28 FEBRUARY** (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 / Chief Financial Officer of **CAPE AGULHAS MUNICIPALITY WC033** (name and demarcation of municipality)

Signature

Dean O'Neill

Date

07/03/17