

Cape Agulhas Municipality



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MONTHLY PERFORMANCE REPORT - SECTION 71 30 APRIL 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 **30 April 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: 16 May 2016

2. INTRODUCTION

2.1 PURPOSE

The purpose of this report is to comply with section 52 and 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.

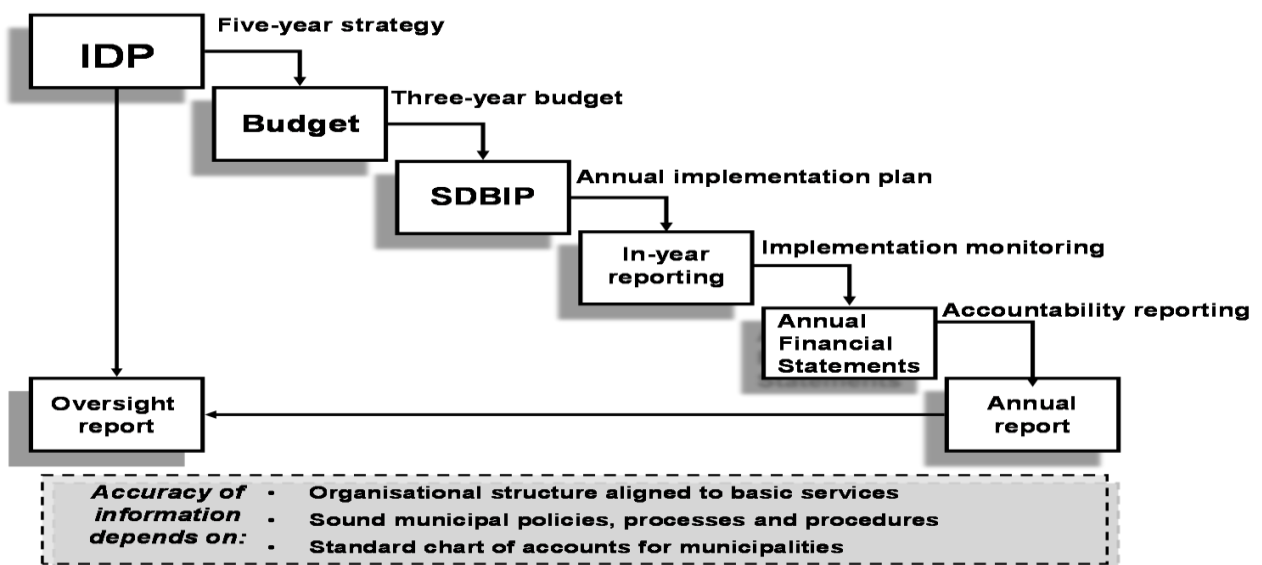
3.1 Budget Process:

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 January 2016 the following MFMA related activities was successfully complete as per legislative requirements:

April 2016

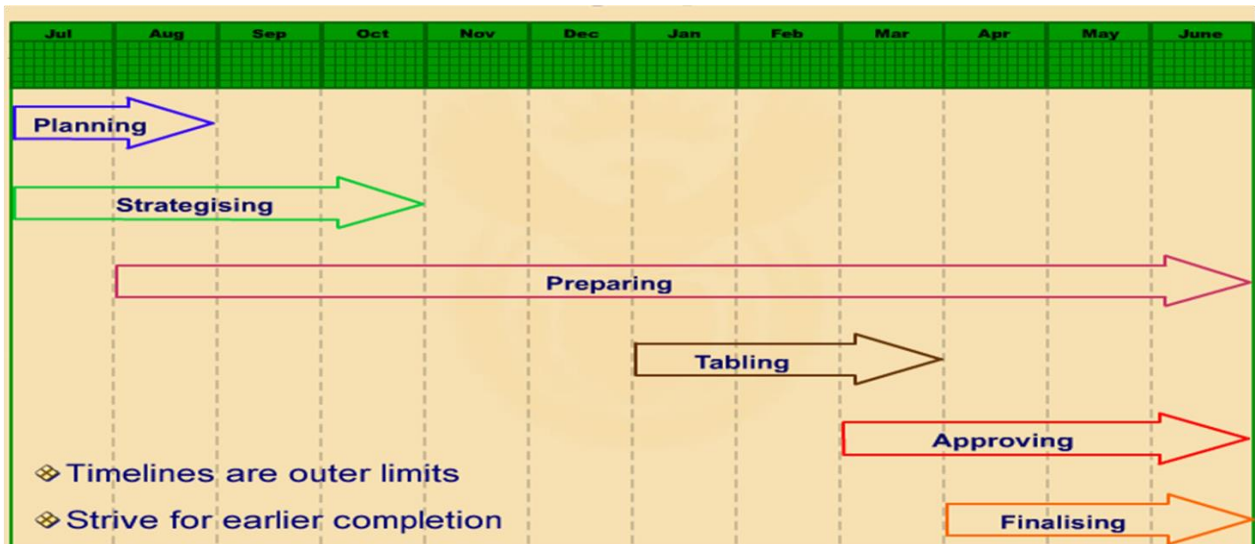
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Draft budget 2016/17 MTREF was tabled to Council and submitted to Provincial Treasury as per the MFMA legislation.
- Municipality is in the budget verification process and this is ongoing with the support of Provincial Treasury.

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 April 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 budget timetable was reviewed and changed as follows to ensure approval as per the MFMA legislated due date:

- 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 Daft 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* 17 March 2016
- *Public Consultation process* 12 April – 20 April 2016
- *Final Budget to Council* 31 May 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.

R	ADJUSTMENT CAPITAL BUDGET	ADJ. OPERATING EXPENDITURE	ADJ. OPERATING REVENUE
Budget	25,511,822	254,868,850	234,197,873
Budget to date (BTD)	21,259,852	212,390,708	195,164,894
Year to date (YTD)	12,608,287	192,855,798	196,277,464
Variance to SDBIP	(8,651,565)	(19,534,910)	1,112,569
YTD % Variance to SDBIP	-40.69%	-9.20%	0.57%
% of Annual Budget	49.42%	75.67%	83.81%

Relevant information

Capital Expenditure

- Year to date Capital expenditure totals R12,61m of a total budget of R25,51m
- Municipal capital spending is below for the year to date ending 30 April with less than 50% spending for the financial year.
- Care should be taken that a Capital project of R3,000,000 was provided in the Adjustment budget of February to cater for the provision of the Landfill site rehabilitation provision.
- This will only be accounted for at the end of the financial year with finalization of year end procedures.
- Other capital project spending will be evaluated over the last 2 months of the financial year to ensure capital budget is spending fully.

Operational Expenditure

- Total operational expenditures recorded for the month of April totals 75.67% of budgeted expenditures.
- The municipality is on track to implement Operational spending fully since a number of transactions can only be accounted for at the end of the financial year.

Operational Revenues

- Revenues for the period ending 30 April 2016 totals 83.81% of budgeted income. That is a total of R196.28m.

- A contributor to the performance of revenues is that most of the National and Provincial allocations was received for the financial year, but spending will still be recorded until the end of June 2016.
- Continuous implementation of the service delivery and budget implementation plan should ensure that the municipality achieved its budgeted income at the end of June 2016.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M10 April									
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	2,330	45,421	46,428	(1,008)	-2%	49,899
Service charges	110,248	125,516	125,596	10,773	104,050	105,774	(1,723)	-2%	125,596
Investment revenue	1,849	1,970	1,970	199	1,507	1,554	(46)	-3%	1,970
Transfers recognised - operational	49,613	30,290	34,732	560	31,555	25,242	6,314	25%	34,732
Other own revenue	16,299	14,809	22,001	1,084	13,744	12,942	802	6%	22,001
Total Revenue (excluding capital transfers and contributions)	220,904	222,541	234,198	14,946	196,277	191,938	4,339	2%	234,198
Employee costs	78,889	90,608	92,851	7,820	77,109	76,831	278	0%	92,851
Remuneration of Councillors	3,452	3,760	3,760	306	3,014	3,134	(120)	-4%	3,760
Depreciation & asset impairment	10,088	8,289	11,269	532	6,964	6,908	56	1%	11,269
Finance charges	4,731	2,883	7,818	638	3,967	3,526	440	12%	7,818
Materials and bulk purchases	57,447	72,802	72,552	5,027	55,646	55,624	22	0%	72,552
Transfers and grants	-	1,539	1,619	5	1,287	1,283	5	0%	1,619
Other expenditure	77,990	56,714	65,000	4,681	44,869	45,092	(223)	-0%	65,000
Total Expenditure	232,596	236,597	254,869	19,009	192,856	192,397	459	0%	254,869
Surplus/(Deficit)	(11,693)	(14,056)	(20,671)	(4,063)	3,422	(458)	3,880	-846%	(20,671)
Transfers recognised - capital	17,856	13,464	13,271	1,299	6,277	11,220	(4,943)	-44%	13,271
Contributions & Contributed assets	-	-	659	-	-	-	-	-	659
Surplus/(Deficit) after capital transfers & contributions	6,163	(592)	(6,741)	(2,764)	9,699	10,762	(1,063)	-10%	(6,741)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,163	(592)	(6,741)	(2,764)	9,699	10,762	(1,063)	-10%	(6,741)
Capital expenditure & funds sources									
Capital expenditure	59,755	21,691	25,512	3,027	12,608	15,150	(2,542)	-17%	25,512
Capital transfers recognised	17,856	13,464	13,271	2,096	7,199	9,404	(2,205)	-23%	13,271
Public contributions & donations	-	-	659	-	-	-	-	-	659
Borrowing	880	2,930	2,930	1	2,330	2,546	(217)	-9%	2,930
Internally generated funds	41,020	5,297	8,652	930	3,080	3,200	(120)	-4%	8,652
Total sources of capital funds	59,755	21,691	25,512	3,027	12,608	15,150	(2,542)	-17%	25,512
Financial position									
Total current assets	41,459	24,722	37,510		57,290				57,290
Total non current assets	396,839	361,359	411,078		409,428				409,428
Total current liabilities	27,021	22,454	29,173		31,324				31,324
Total non current liabilities	101,790	71,767	116,668		105,492				105,492
Community wealth/Equity	309,488	291,860	302,747		329,901				329,901
Cash flows									
Net cash from (used) operating	19,933	8,418	10,231	2,598	26,001	18,377	(7,624)	-41%	10,231
Net cash from (used) investing	(22,383)	(21,685)	(22,457)	(559)	(5,044)	(15,146)	(10,102)	67%	(22,457)
Net cash from (used) financing	41	2,724	4,729	73	3,108	2,895	(213)	-7%	4,729
Cash/cash equivalents at the month/year end	18,999	2,182	11,337	-	43,064	24,961	(18,104)	-73%	11,502
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	14,113	985	740	641	524	626	3,277	6,783	27,689
Creditors Age Analysis									
Total Creditors	10,916	-	-	-	-	-	-	-	10,916

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) - M10 April										
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	2,170	65,535	63,628	1,907	3%	71,496
Executive and council		12,826	13,309	13,703	(676)	14,193	11,010	3,183	29%	13,703
Budget and treasury office		48,012	55,423	55,781	2,781	50,268	50,878	(610)	-1%	55,781
Corporate services		1,987	1,951	2,013	66	1,075	1,740	(666)	-38%	2,013
<i>Community and public safety</i>		41,828	16,696	27,253	1,081	18,021	14,430	3,590	25%	27,253
Community and social services		31,070	4,983	5,083	464	3,763	4,176	(412)	-10%	5,083
Sport and recreation		5,452	5,415	5,564	215	5,282	5,033	248	5%	5,564
Public safety		5,306	3,999	10,814	402	3,845	3,305	541	16%	10,814
Housing		-	2,300	5,792	-	5,130	1,917	3,214	168%	5,792
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,042	12,376	12,468	1,455	6,276	10,308	(4,032)	-39%	12,468
Planning and development		923	12,376	12,468	1,455	6,276	10,308	(4,032)	-39%	12,468
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122,065	136,251	136,910	11,539	112,723	114,792	(2,069)	-2%	136,910
Electricity		78,254	89,511	90,170	7,385	72,554	75,233	(2,679)	-4%	90,170
Water		20,690	21,853	21,853	1,987	18,631	18,576	55	0%	21,853
Waste water management		9,769	9,577	9,577	886	8,747	8,025	722	9%	9,577
Waste management		13,352	15,311	15,311	1,281	12,791	12,958	(168)	-1%	15,311
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	248,128	16,245	202,555	203,159	(604)	0%	248,128
Expenditure - Standard										
<i>Governance and administration</i>		63,612	65,659	69,972	4,624	51,332	53,830	(2,498)	-5%	69,972
Executive and council		14,744	16,682	16,783	974	12,400	13,756	(1,357)	-10%	16,783
Budget and treasury office		31,334	31,219	34,780	2,438	24,646	25,814	(1,168)	-5%	34,780
Corporate services		17,533	17,758	18,410	1,212	14,286	14,259	27	0%	18,410
<i>Community and public safety</i>		50,078	34,964	41,513	2,690	30,451	29,030	1,420	5%	41,513
Community and social services		33,003	12,562	12,673	1,145	9,867	10,464	(598)	-6%	12,673
Sport and recreation		8,170	8,802	8,968	709	7,726	7,295	431	6%	8,968
Public safety		8,905	9,958	12,712	732	6,746	8,322	(1,576)	-19%	12,712
Housing		-	3,642	7,160	105	6,112	2,949	3,163	107%	7,160
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,970	21,210	22,005	1,813	16,962	17,578	(616)	-4%	22,005
Planning and development		3,497	8,187	8,106	603	6,081	6,757	(676)	-10%	8,106
Road transport		15,126	12,578	13,373	1,150	10,341	10,450	(109)	-1%	13,373
Environmental protection		346	445	525	60	540	371	169	45%	525
<i>Trading services</i>		99,937	114,763	121,378	9,882	94,111	91,959	2,153	2%	121,378
Electricity		66,277	81,553	82,204	5,879	63,297	62,999	297	0%	82,204
Water		13,801	13,274	15,001	1,511	12,104	10,915	1,189	11%	15,001
Waste water management		8,217	7,187	8,238	881	7,089	5,958	1,131	19%	8,238
Waste management		11,641	12,749	15,934	1,611	11,621	12,086	(465)	-4%	15,934
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,596	236,597	254,869	19,009	192,856	192,397	459	0%	254,869
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	(2,764)	9,699	10,762	(1,063)	-10%	(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) - M10 April										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	12,826	13,309	13,703	(676)	14,193	11,010	3,183	28.9%	13,703
Vote 2 - Budget and Treasury Office		48,012	55,423	55,781	2,781	50,268	50,878	(610)	-1.2%	55,781
Vote 3 - Corporate Services		2,910	2,740	2,802	173	1,836	2,393	(558)	-23.3%	2,802
Vote 4 - Community and Social Services		31,070	16,696	27,253	1,081	18,021	14,430	3,590	24.9%	27,253
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	7,385	72,554	75,233	(2,679)	-3.6%	90,170
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	5,501	45,684	49,215	(3,531)	-7.2%	58,419
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	248,128	16,245	202,555	203,159	(604)	-0.3%	248,128
Expenditure by Vote										
Vote 1 - Executive and Council	1	14,744	16,682	16,783	974	12,400	13,756	(1,357)	-9.9%	16,783
Vote 2 - Budget and Treasury Office		31,334	31,219	34,780	2,438	24,646	25,814	(1,168)	-4.5%	34,780
Vote 3 - Corporate Services		21,030	23,083	23,761	1,640	18,145	18,674	(530)	-2.8%	23,761
Vote 4 - Community and Social Services		33,003	35,409	42,039	2,750	30,991	29,402	1,589	5.4%	42,039
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	5,879	63,297	62,999	297	0.5%	82,204
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	5,328	43,378	41,751	1,627	3.9%	55,303
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,596	236,597	254,869	19,009	192,856	192,397	459	0.2%	254,869
Surplus/ (Deficit) for the year	2	6,163	(592)	(6,741)	(2,764)	9,699	10,762	(1,063)	-9.9%	(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.

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) - M10 April										
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	2,330	45,421	46,428	(1,008)	-2%	49,899
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		75,494	86,845	86,845	7,332	70,850	73,015	(2,165)	-3%	86,845
Service charges - water revenue		18,957	20,408	20,408	1,734	16,223	17,353	(1,130)	-7%	20,408
Service charges - sanitation revenue		6,508	6,687	6,767	699	6,848	5,604	1,243	22%	6,767
Service charges - refuse revenue		9,290	11,576	11,576	1,007	10,130	9,802	328	3%	11,576
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,984	6,680	6,680	266	6,011	6,231	(220)	-4%	6,680
Interest earned - external investments		1,849	1,970	1,970	199	1,507	1,554	(46)	-3%	1,970
Interest earned - outstanding debtors		996	800	800	109	955	652	304	47%	800
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3,049	1,836	8,651	192	1,821	1,511	310	21%	8,651
Licences and permits		1,077	330	330	34	328	278	50	18%	330
Agency services		1,382	1,309	1,309	127	1,225	1,082	142	13%	1,309
Transfers recognised - operational		49,613	30,290	34,732	560	31,555	25,242	6,314	25%	34,732
Other revenue		3,810	3,855	4,182	355	3,313	3,189	125	4%	4,182
Gains on disposal of PPE		-	-	50	-	91	-	91	#DIV/0!	50
Total Revenue (excluding capital transfers and contributions)		220,904	222,541	234,198	14,946	196,277	191,938	4,339	2%	234,198
Expenditure By Type										
Employee related costs		78,889	90,608	92,851	7,820	77,109	76,831	278	0%	92,851
Remuneration of councillors		3,452	3,760	3,760	306	3,014	3,134	(120)	-4%	3,760
Debt impairment		5,387	4,690	7,498	290	2,896	3,908	(1,012)	-26%	7,498
Depreciation & asset impairment		10,088	8,289	11,269	532	6,964	6,908	56	1%	11,269
Finance charges		4,731	2,883	7,818	638	3,967	3,526	440	12%	7,818
Bulk purchases		57,447	72,802	72,552	5,027	55,646	55,624	22	0%	72,552
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1,463	8,401	7,923	473	3,466	6,631	(3,165)	-48%	7,923
Transfers and grants		-	1,539	1,619	5	1,287	1,283	5	0%	1,619
Other expenditure		70,606	43,623	49,579	3,918	38,507	34,552	3,955	11%	49,579
Loss on disposal of PPE		535	-	-	-	-	-	-	-	-
Total Expenditure		232,596	236,597	254,869	19,009	192,856	192,397	459	0%	254,869
Surplus/(Deficit)		(11,693)	(14,056)	(20,671)	(4,063)	3,422	(458)	3,880	(0)	(20,671)
Transfers recognised - capital		17,856	13,464	13,271	1,299	6,277	11,220	(4,943)	(0)	13,271
Contributions recognised - capital		-	-	659	-	-	-	-	-	659
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6,163	(592)	(6,741)	(2,764)	9,699	10,762			(6,741)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6,163	(592)	(6,741)	(2,764)	9,699	10,762			(6,741)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6,163	(592)	(6,741)	(2,764)	9,699	10,762			(6,741)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	(2,764)	9,699	10,762			(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)

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April										
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	-	1,098	838	260	31%	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	332	842	943	(101)	-11%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1,102	2,550	2,550	332	1,940	1,781	159	9%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		72	-	8	-	8	-	8	#DIV/0!	8
Vote 2 - Budget and Treasury Office		848	28	28	-	22	19	2	13%	28
Vote 3 - Corporate Services		1,258	1,567	1,633	205	944	1,094	(150)	-14%	1,633
Vote 4 - Community and Social Services		4,733	5,771	6,233	1,300	2,599	4,031	(1,431)	-36%	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	567	2,323	2,326	(2)	0%	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	623	4,772	5,899	(1,127)	-19%	11,094
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	58,654	19,141	22,962	2,695	10,668	13,369	(2,701)	-20%	22,962
Total Capital Expenditure		59,755	21,691	25,512	3,027	12,608	15,150	(2,542)	-17%	25,512
Capital Expenditure - Standard Classification										
Governance and administration		2,178	1,594	1,668	76	937	1,114	(177)	-16%	1,668
Executive and council		72	-	8	-	8	-	8	#DIV/0!	8
Budget and treasury office		848	28	28	21	22	19	2	13%	28
Corporate services		1,258	1,567	1,633	54	907	1,094	(187)	-17%	1,633
Community and public safety		6,742	6,971	7,433	20	3,444	4,869	(1,425)	-29%	7,433
Community and social services		4,733	5,315	5,411	12	2,016	3,712	(1,696)	-46%	5,411
Sport and recreation		1,987	1,349	1,524	5	1,208	942	266	28%	1,524
Public safety		22	307	333	3	219	215	5	2%	333
Housing		-	-	165	-	-	-	-	-	165
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,094	5,246	4,962	8	2,474	3,664	(1,190)	-32%	4,962
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,094	5,246	4,962	8	2,474	3,664	(1,190)	-32%	4,962
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,698	7,880	11,448	584	5,463	5,504	(40)	-1%	11,448
Electricity		2,751	3,330	3,966	557	2,323	2,326	(2)	0%	3,966
Water		481	240	540	-	-	168	(168)	-100%	540
Waste water management		790	4,050	3,682	-	3,065	2,829	236	8%	3,682
Waste management		36,676	260	3,260	27	75	182	(107)	-59%	3,260
Other		42	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	59,755	21,691	25,512	688	12,317	15,150	(2,833)	-19%	25,512
Funded by:										
National Government		12,615	13,245	12,592	2,081	7,012	9,251	(2,239)	-24%	12,592
Provincial Government		5,241	220	680	15	187	153	34	22%	680
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	17,856	13,464	13,271	2,096	7,199	9,404	(2,205)	-23%	13,271
Public contributions & donations		-	-	659	-	-	-	-	-	659
Borrowing	6	880	2,930	2,930	1	2,330	2,546	(217)	-9%	2,930
Internally generated funds		41,020	5,297	8,652	930	3,080	3,200	(120)	-4%	8,652
Total Capital Funding		59,755	21,691	25,512	3,027	12,608	15,150	(2,542)	-17%	25,512

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2,834	2,182	8,937	13,315	13,315
Call investment deposits		16,000	–	2,400	16,000	16,000
Consumer debtors		17,953	20,909	19,963	23,506	23,506
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	1,282	1,282
Total current assets		41,459	24,722	37,510	57,290	57,290
Non current assets						
Long-term receivables		279	306	274	258	258
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	314,282	314,282
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	409,428	409,428
TOTAL ASSETS		438,298	386,081	448,588	466,718	466,718
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		350	570	1,054	350	350
Consumer deposits		3,845	4,171	4,152	3,975	3,975
Trade and other payables		11,339	6,970	11,345	15,724	15,724
Provisions		11,487	10,743	12,621	11,274	11,274
Total current liabilities		27,021	22,454	29,173	31,324	31,324
Non current liabilities						
Borrowing		1,012	2,385	4,729	1,012	1,012
Provisions		100,778	69,382	111,939	104,480	104,480
Total non current liabilities		101,790	71,767	116,668	105,492	105,492
TOTAL LIABILITIES		128,811	94,221	145,841	136,816	136,816
NET ASSETS	2	309,488	291,860	302,747	329,901	329,901
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		291,738	291,860	291,497	312,151	312,151
Reserves		17,750	–	11,250	17,750	17,750
TOTAL COMMUNITY WEALTH/EQUITY	2	309,488	291,860	302,747	329,901	329,901

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

	February	March 2016	Average YTD
Monthly Debt Collection rate	125.53%	114.01%	104.32%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	2,357	42,398	36,081	6,317	18%	48,449
Service charges		106,753	120,873	121,946	10,481	91,464	91,654	(189)	0%	121,946
Other revenue		11,531	12,572	15,888	1,388	10,781	10,364	417	4%	15,888
Government - operating		45,586	30,290	34,732	500	23,735	24,912	(1,177)	-5%	34,732
Government - capital		16,526	13,464	13,171	4,889	16,417	13,464	2,952	22%	13,171
Interest		2,845	2,740	2,747	201	2,154	1,889	265	14%	2,747
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(205,693)	(216,532)	(224,585)	(16,337)	(156,377)	(158,008)	(1,631)	1%	(224,585)
Finance charges		(99)	(1,558)	(498)	(638)	(3,289)	(825)	2,464	-299%	(498)
Transfers and Grants		-	(1,539)	(1,619)	(244)	(1,282)	(1,154)	128	-11%	(1,619)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,933	8,418	10,231	2,598	26,001	18,377	(7,624)	-41%	10,231
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	50	-	-	-	-		50
Decrease (Increase) in non-current debtors		-	-	-	71	1,361	-	1,361	#DIV/0!	-
Decrease (increase) other non-current receivables		41	6	4	788	3,311	5	3,306	73469%	4
Decrease (increase) in non-current investments		-	-	-	(14)	(135)	-	(135)	#DIV/0!	-
Payments										
Capital assets		(22,425)	(21,691)	(22,512)	(1,404)	(9,581)	(15,150)	(5,569)	37%	(22,512)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,383)	(21,685)	(22,457)	(559)	(5,044)	(15,146)	(10,102)	67%	(22,457)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,930	5,330	-	2,930	2,930	-		5,330
Increase (decrease) in consumer deposits		202	273	308	73	178	205	(26)	-13%	308
Payments										
Repayment of borrowing		(160)	(478)	(908)	-	-	(239)	(239)	100%	(908)
NET CASH FROM/(USED) FINANCING ACTIVITIES		41	2,724	4,729	73	3,108	2,895	(213)	-7%	4,729
NET INCREASE/ (DECREASE) IN CASH HELD										
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	11,337		43,064	24,961			11,502

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 - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Transfers recognised - operational	25%	Variance is based on the Spending of Capital grants.	Budget implementation will be monitored
2	Expenditure By Type No material v variances to report		None	Budget implementation will be monitored
3	Capital Expenditure Capital transfers recognised	-23%	Based on capital spending	Capital spending will be monitored over last quarter
4	Financial Position No material v variances to report		None	Budget implementation will be monitored
5	Cash Flow No material v variances to report		None	Budget implementation will be monitored
6	Measureable performance No material v variances to report		Budget monitoring and implementation	
7	Municipal Entities Not Applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

Variances is mainly contributed towards the Conditional grant spending and continuous monitoring should be implemented to ensure spending of the Grant revenues.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	7.5%	2.1%	4.5%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.5%	13.5%	11.5%	18.5%	11.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	3.4%	5.7%	5.2%	5.2%
Gearing	Long Term Borrowing/ Funds & Reserves		5.7%	0.0%	42.0%	5.7%	5.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	153.4%	110.1%	128.6%	182.9%	182.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.7%	9.7%	38.9%	93.6%	93.6%
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		9.7%	9.9%	10.7%	13.7%	11.5%
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))		100.0%	100.0%	100.0%	100.0%	100.0%
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		35.7%	40.7%	39.6%	39.3%	39.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.3%	4.1%	3.6%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.7%	5.0%	8.1%	2.0%	4.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		48941.2%	33732.2%	18917.9%	47064.4%	47064.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		891.9%	875.0%	916.6%	665.5%	778.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		2.0%	1.5%	5.8%	11.5%	8.7%

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 39.3% 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 - M10 April

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	2,420	214	195	136	109	126	615	1,458	5,273	2,444		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,539	203	95	67	42	84	250	618	8,897	1,060		
Receivables from Non-exchange Transactions - Property Rates	1400	2,176	172	131	114	98	89	1,104	1,673	5,557	3,078		
Receivables from Exchange Transactions - Waste Water Management	1500	896	121	94	83	63	76	229	529	2,090	980		
Receivables from Exchange Transactions - Waste Management	1600	1,293	150	114	103	70	93	335	611	2,768	1,211		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0		
Interest on Arrear Debtor Accounts	1810	31	16	16	17	16	24	180	1,004	1,304	1,241		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(245)	110	94	121	127	134	564	891	1,796	1,837		
Total By Income Source	2000	14,113	985	740	641	524	626	3,277	6,783	27,689	11,852	-	-
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	29	4	2	4	2	2	290	475	809	774		
Commercial	2300	3,632	67	28	23	14	42	84	245	4,135	409		
Households	2400	10,457	910	708	613	508	581	2,792	5,986	22,554	10,479		
Other	2500	(5)	4	2	1	0	1	110	78	192	190	3,501	
Total By Customer Group	2600	14,113	985	740	641	524	626	3,277	6,783	27,689	11,852	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:

Outstanding Debtors:

<u>Outstanding Debtor Age Analyses as at month-end:</u>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
FEBRUARY 2016	10,588,944	2,650,068	1,121,720	848,741	11,620,516	26,829,989
MARCH 2016	11,026,942	2,241,044	1,051,125	818,555	11,842,519	26,980,185
						150,196
Debtors Turnover Rate:						
				NORM	FEBRUARY	MARCH
				11.50- 15 %	17.08%	17.18%
Number of Accounts issued for the month:						
					FEBRUARY	MARCH
					14,983	14,988

<u>Credit Control: Actions Applied</u>	FEBRUARY	MARCH
Summonses issued	260	120
Section 65(A)1	16	9
Sentences	44	38
Warrant for execu	8	26
Warrant for arrests	2	1
Garnisee Orders	3	0
Auctions	0	3
Number of debtors	0	17
Number of debtors	0	1,111
<u>Electricity Service</u>	FEBRUARY	MARCH
Number of consum	58	152
Number of consum	17	34
	41	118

<u>Commiseration Rebate in respect of Basic Services allocated: MARCH 2016</u>				
TOWNS	"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
BREDASDORP	108	1,302	1,410	363,827.82
NAPIER	23	399	422	110,141.14
PROTEM	0	8	8	1,536.56
STRUISBAAI & L'AGULHAS	9	396	405	107,458.11
KLIPDALE	0	9	9	1,728.63
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	115,227.08
	151	3,272	3,423	773,503.41

The municipality maintained an average collection ratio in excess of 100% for the months of March 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 - M10 April

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	5,015	-	-	-	-	-	-	-	5,015	
Bulk Water	0200	5	-	-	-	-	-	-	-	5	
PAYE deductions	0300	822	-	-	-	-	-	-	-	822	
VAT (output less input)	0400	4,201	-	-	-	-	-	-	-	4,201	
Pensions / Retirement deductions	0500	873	-	-	-	-	-	-	-	873	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	10,916	-	-	-	-	-	-	-	10,916	-

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 - M10 April

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									
NEDBANK		32 Days	Call			7.2%	10,000	-	10,000
ABSA		32 Days	Call			7.1%	10,000	-	10,000
Municipality sub-total					-		20,000	-	20,000
Entities									
N/A									
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 April 2016.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	23,601	24,254	-	24,254	24,254	-		24,254
Local Government Equitable Share	3		20,679	20,679	-	20,679	20,679	-		20,679
Finance Management			1,230	1,231	-	1,231	1,231	-		1,231
Municipal Systems Improvement			150	150	-	150	150	-		150
Municipal Infrastructure (MIG)			542	1,195	-	1,195	1,195	-		1,195
EPWP Incentive			1,000	1,000	-	1,000	1,000	-		1,000
RBIG			-	-	-	-	-	-		-
Provincial Government:		-	6,689	10,477	-	5,171	4,621	550	11.9%	10,477
Housing	4		2,300	5,792	-	2,855	2,855	-		5,792
Community Development Workers			54	44	-	44	44	-		44
Subsidy Main Roads			73	73	-	-	-	-		73
Subsidy Libraries			4,250	4,250	-	1,403	1,403	-		4,250
Thusong Centre			12	12	-	12	12	-		12
Provincial Treasury Financial Support Grant			-	307	-	857	307	550	179.2%	307
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	-	30,290	34,732	-	29,425	28,875	550	1.9%	34,732
Capital Transfers and Grants										
National Government:		-	13,245	12,592	4,886	13,244	13,244	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	4,886	10,245	10,245	-		9,592
Finance Management			220	219	-	219	219	-		219
Municipal Systems Improvement			780	780	-	780	780	-		780
INEG			2,000	2,000	-	2,000	2,000	-		2,000
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	220	580	-	580	580	-		580
Subsidy Libraries			21	21	-	21	21	-		21
Thusong Centre			199	199	-	199	199	-		199
Provincial Infrastructure Support Grant				300		300	300			300
Provincial Treasury Financial Support Grant				50		50	50			50
Community Development Workers				10		10	10			10
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	13,464	13,171	4,886	13,824	13,824	-		13,171
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,754	47,903	4,886	43,248	42,698	550	1.3%	47,903

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	23,601	24,254	245	3,835	3,835	-		24,254
Local Government Equitable Share			20,679	20,679	70	1,318	1,318	-		20,679
Finance Management			1,230	1,231	92	1,186	1,186	-		1,231
Municipal Systems Improvement			150	150	14	86	86	-		150
Municipal Infrastructure (MIG)			542	1,195	39	438	438	-		1,195
EPWP Incentive			1,000	1,000	31	807	807	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,689	10,477	481	8,065	8,065	-		10,477
Housing			2,300	5,792	-	5,130	5,130	-		5,792
Community Development Workers			54	44	7	34	34	-		44
Subsidy Main Roads			73	73	-	62	62	-		73
Subsidy Libraries			4,250	4,250	474	2,803	2,803	-		4,250
Provincial Treasury Financial Support Grant			-	307	-	35	35	-		307
Thusong Centre			12	12	0	1	1	-		12
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	30,290	34,732	726	11,900	11,900	-		34,732
Capital expenditure of Transfers and Grants										
National Government:		-	13,245	12,592	2,081	7,005	7,005	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	1,804	5,240	5,240	-		9,592
Finance Management			220	219	-	132	132	-		219
Municipal Systems Improvement			780	780	-	280	280	-		780
INEG			2,000	2,000	278	1,354	1,354	-		2,000
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	21	580	8	167	167	-		580
Subsidy Libraries			21	21	-	-	-	-		21
Community Development Workers			-	10	-	-	-	-		10
Thusong Centre			-	199	8	165	165	-		199
Provincial Infrastructure Support Grant			-	300	-	1	1	-		300
Provincial Treasury Financial Support Grant			-	50	-	-	-	-		50
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	13,265	13,171	2,089	7,172	7,172	-		13,171
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,555	47,903	2,816	19,072	19,072	-		47,903

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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)										
Basic Salaries and Wages		2,119	2,299	2,299	186	1,841	1,916	(75)	-4%	2,299
Pension and UIF Contributions		333	345	345	30	293	287	6	2%	345
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		812	874	874	72	711	728	(17)	-2%	874
Cellphone Allowance		188	239	239	18	163	199	(36)	-18%	239
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	4	4	-	6	3	3	84%	4
Sub Total - Councillors		3,452	3,760	3,760	306	3,014	3,134	(120)	-4%	3,760
% increase	4		8.9%	8.9%						8.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,838	4,094	4,137	335	3,497	3,472	25	1%	4,137
Pension and UIF Contributions		686	746	754	62	618	632	(14)	-2%	754
Medical Aid Contributions		196	214	129	19	181	181	(0)	0%	129
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		513	629	629	-	644	533	110	21%	629
Motor Vehicle Allowance		504	416	364	27	273	352	(79)	-22%	364
Cellphone Allowance		-	-	12	13	36	-	36	#DIV/0!	12
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	80	81	6	56	68	(12)	-17%	81
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,861	6,179	6,106	462	5,305	5,239	66	1%	6,106
% increase	4		5.4%	4.2%						4.2%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754	59,019	4,532	47,068	48,124	(1,056)	-2%	59,019
Pension and UIF Contributions		7,770	10,066	10,363	847	8,117	8,536	(419)	-5%	10,363
Medical Aid Contributions		2,543	2,557	2,451	281	2,520	2,168	352	16%	2,451
Overtime		3,093	2,434	2,434	545	2,814	2,064	751	36%	2,434
Performance Bonus		-	629	-	-	644	533	110	21%	-
Motor Vehicle Allowance		4,006	4,172	4,223	384	3,813	3,538	276	8%	4,223
Cellphone Allowance		-	237	237	25	256	201	55	27%	237
Housing Allowances		428	542	1,275	94	899	459	439	96%	1,275
Other benefits and allowances		2,491	2,781	3,223	390	3,427	2,358	1,069	45%	3,223
Payments in lieu of leave		924	500	950	9	96	424	(328)	-77%	950
Long service awards		376	489	498	77	422	415	7	2%	498
Post-retirement benefit obligations	2	1,682	3,270	2,074	173	1,728	2,772	(1,044)	-38%	2,074
Sub Total - Other Municipal Staff		73,029	84,430	86,745	7,358	71,804	71,592	212	0%	86,745
% increase	4		15.6%	18.8%						18.8%
Total Parent Municipality		82,342	94,368	96,611	8,126	80,123	79,965	158	0%	96,611

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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 Outcome	April Outcome	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	2,358	2,480	2,357	2,251	-	3,459	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	7,033	7,625	7,210	6,568	-	13,862	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,383	1,519	2,016	1,667	1,762	-	3,693	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	586	624	605	678	599	708	654	650	-	283	6,440	7,458	8,590
Service charges - refuse		1,029	925	903	993	905	909	940	1,004	950	977	-	1,613	11,148	12,767	14,570
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		247	265	1,329	952	478	558	477	898	518	285	-	426	6,432	6,894	7,391
Interest earned - external investments		90	97	144	166	153	168	222	177	91	199	-	463	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	79	80	110	108	100	109	110	109	-	(185)	770	809	849
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		172	254	46	166	216	140	170	237	227	192	-	(1,175)	646	1,282	1,268
Licences and permits		31	31	25	43	24	29	29	48	32	34	-	2	330	346	364
Agency services		-	193	24	226	79	-	-	442	133	127	-	84	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	-	1,688	6,893	-	-	-	500	-	-	6,555	30,290	49,172	68,946
Other revenue		319	270	138	178	201	113	91	252	478	(876)	-	2,690	3,855	4,141	4,435
Cash Receipts by Source		26,049	20,347	18,519	26,024	21,629	13,503	13,539	15,994	14,928	12,280	-	31,770	214,582	255,391	298,857
Other Cash Flows by Source																
Transfer receipts - capital		4,796	-	-	-	6,732	-	-	-	4,889	-	-	(2,952)	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	10	28	73	(48)	-	143	273	292	312
Receipt of non-current debtors		-	-	741	201	79	(346)	743	(127)	71	(499)	-	(862)	-	-	-
Receipt of non-current receivables		2	2	(101)	375	379	1,690	265	(90)	788	546	-	(3,851)	6	6	6
Change in non-current investments		-	-	(14)	(16)	(38)	(30)	(12)	(10)	(14)	-	-	135	-	-	-
Total Cash Receipts by Source		30,843	20,375	19,156	26,598	31,722	14,828	14,544	15,794	20,735	12,279	-	24,382	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	7,734	7,397	6,793	7,274	-	13,286	86,906	91,934	98,042
Remuneration of councillors		288	288	236	369	364	441	213	352	165	638	-	406	3,760	3,968	4,188
Interest paid		-	-	173	378	322	1,357	371	48	638	638	-	(2,369)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	4,791	5,281	4,902	4,582	5,015	-	16,796	72,072	76,144	82,012
Bulk purchases - Water & Sewer		-	93	104	104	5	12	8	19	12	12	-	941	1,310	1,352	1,423
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		268	222	320	210	244	327	520	487	394	473	-	5,002	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		301	-	146	189	68	38	211	85	244	5	-	252	1,539	1,570	1,601
General expenses		7,353	2,389	5,739	6,871	(4,561)	5,030	4,195	2,297	4,391	4,814	-	5,497	44,015	62,323	81,961
Cash Payments by Type		21,316	16,521	20,613	19,242	7,632	24,284	18,533	15,588	17,220	18,870	-	39,811	219,629	248,430	278,802
Other Cash Flows/Payments by Type																
Capital assets		-	12	1,325	1,732	688	2,524	128	1,767	1,404	3,027	-	9,083	21,691	31,024	26,770
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	478	478	1,755	2,043
Other Cash Flows/Payments		-	-	-	-	-	3,071	-	-	-	-	-	(3,071)	-	-	-
Total Cash Payments by Type		21,316	16,533	21,938	20,973	8,320	29,880	18,662	17,355	18,623	21,897	-	46,302	241,799	281,209	307,615
NET INCREASE/(DECREASE) IN CASH HELD		9,527	3,842	(2,782)	5,624	23,402	(15,052)	(4,118)	(1,561)	2,112	(9,618)	-	(21,919)	(10,543)	91	9,761
Cash/cash equivalents at the month/year beginning:		16,263	25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	37,257	27,639	27,639	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	37,257	27,639	27,639	5,720	5,720	5,811	15,572

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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									
Monthly expenditure performance trend									
July	127	1,015	–	–	–	1,015	1,015	100.0%	0%
August	512	1,569	12	12	12	12	–		0%
September	1,317	1,144	1,325	1,325	1,338	1,338	–		6%
October	1,013	2,919	1,732	1,732	3,069	3,069	–		14%
November	426	1,103	688	688	3,758	3,758	–		17%
December	1,692	2,607	2,524	2,524	6,282	6,282	–		29%
January	188	1,475	128	128	6,410	6,410	–		30%
February	1,616	1,748	1,767	1,767	8,177	8,177	–		38%
March	3,949	1,571	1,571	1,404	9,581	9,748	167	1.7%	44%
April	1,394	1,186	1,186	3,027	12,608	10,934	(1,674)	-15.3%	0
May	38,022	2,078	2,078	–	–	13,012	–		
June	4,658	3,277	12,500	–	–	25,512	–		
Total Capital expenditure	54,915	21,691	25,512	12,608					

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 - M10 April										
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	708	3,141	3,884	743	19.1%	5,936
Infrastructure - Road transport		3,126	2,921	2,637	320	1,523	2,040	518	25.4%	2,637
Roads, Pavements & Bridges		2,591	2,311	2,027	245	1,295	1,614	319	19.8%	2,027
Storm water		534	610	610	74	228	426	198	46.6%	610
Infrastructure - Electricity		2,033	2,200	2,859	371	1,544	1,537	(7)	-0.5%	2,859
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,033	2,200	2,859	371	1,544	1,537	(7)	-0.5%	2,859
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		374	240	240	-	-	168	168	100.0%	240
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	140	140	-	-	98	98	100.0%	140
Reticulation Water		374	100	100	-	-	70	70	100.0%	100
Infrastructure - Sanitation		1,269	-	-	-	-	-	-	-	-
Reticulation Sewerage		1,269	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		19	200	200	17	75	140	65	46.4%	200
Waste Management		19	200	200	17	75	140	65	46.4%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,704	4,876	4,970	1,233	1,842	3,406	1,564	45.9%	4,970
Parks & gardens		34	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,562	1,522	1,622	150	627	1,063	436	41.0%	1,622
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	3,312	1,083	1,178	2,313	1,134	49.0%	3,312
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		108	33	26	-	26	23	(3)	-14.1%	26
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	10	10	-	10	7	(3)	-40.3%	10
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2,729	2,510	2,642	199	1,501	1,753	252	14.4%	2,642
General vehicles		157	330	-	16	340	230	(110)	-47.7%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	330	1	385	660	275	41.7%	330
Computers - hardware/equipment		217	875	-	111	490	611	121	19.8%	-
Furniture and other office equipment		1,273	269	1,021	57	190	188	(2)	-1.3%	1,021
Abattoirs		-	-	885	-	-	-	-	-	885
Markets		-	-	272	-	-	-	-	-	272
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		933	90	-	14	95	63	(32)	-50.6%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	134	-	-	-	-	-	134
Other		21	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		454	-	50	-	-	-	-	-	50
Computers - software & programming		454	-	-	-	-	-	-	-	-
Other		-	-	50	-	-	-	-	-	50
Total Capital Expenditure on new assets	1	11,708	12,947	13,598	2,139	6,484	9,042	2,559	28.3%	13,598
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 - M10										
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	8,819	808	3,719	4,128	408	9.9%	8,819
Infrastructure - Road transport		8,883	1,800	1,800	325	797	1,257	460	36.6%	1,800
Roads, Pavements & Bridges		6,100	1,800	1,800	325	797	1,257	460	36.6%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	1,087	195	771	775	4	0.5%	1,087
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	961	155	657	684	27	4.0%	961
Street Lighting		-	130	126	40	114	91	(23)	-25.6%	126
Infrastructure - Water		329	-	300	-	-	-	-	-	300
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	300	-	-	-	-	-	300
Infrastructure - Sanitation		-	3,000	2,632	287	2,151	2,095	(56)	-2.7%	2,632
Reticulation Sewerage		-	3,000	2,632	287	2,151	2,095	(56)	-2.7%	2,632
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	3,000	-	-	-	-	-	3,000
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	3,000	-	-	-	-	-	3,000
Community		542	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
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	1,707	80	1,295	1,131	(164)	-14.5%	1,707
General vehicles		132	-	-	-	-	-	-	-	-
Specialised vehicles		-	800	-	-	730	559	(172)	-30.7%	-
Plant & equipment		192	88	165	7	56	61	5	8.8%	165
Computers - hardware/equipment		281	97	800	82	93	67	(26)	-38.3%	800
Furniture and other office equipment		7	-	88	-	-	-	-	-	88
Abattoirs		-	-	97	-	-	-	-	-	97
Markets		-	-	21	-	-	-	-	-	21
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	-	(10)	416	444	28	6.3%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	536	-	-	-	-	-	536
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	11,914	888	6,125	6,108	(17)	-0.3%	11,914
Specialised vehicles		-	800	-	-	730	559	(172)	(0)	-
Refuse		-	800	-	-	730	559	(172)	(0)	-
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 - M10 April										
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	2,718	199	2,124	2,152	28	1.3%	2,718
Infrastructure - Road transport		1,615	1,275	1,275	139	1,015	1,010	(5)	-0.5%	1,275
Roads, Pavements & Bridges		1,615	1,275	1,275	139	1,015	1,010	(5)	-0.5%	1,275
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	823	47	489	652	162	24.9%	823
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		673	725	725	44	448	574	126	22.0%	725
Street Lighting		92	97	97	4	41	77	36	46.6%	97
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	620	13	620	491	(129)	-26.2%	620
Waste Management		-	620	620	13	620	491	(129)	-26.2%	620
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	785	785	7	439	622	183	29.4%	785
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	150	2	33	119	86	72.5%	150
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	585	5	396	463	67	14.4%	585
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	50	-	10	40	30	74.8%	50
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,997	3,701	3,701	603	2,789	2,931	142	4.9%	3,701
General vehicles		2,060	1,852	1,852	424	1,677	1,467	(210)	-14.3%	1,852
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	533	23	439	422	(17)	-4.0%	533
Computers - hardware/equipment		558	89	89	16	62	70	8	11.8%	89
Furniture and other office equipment		21	133	133	12	39	105	66	62.8%	133
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	1,094	127	571	866	295	34.1%	1,094
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	2,338	37	1,729	1,852	123	6.6%	2,338
Computers - software & programming		-	2,338	2,338	37	1,729	1,852	123	6.6%	2,338
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8,377	9,541	9,541	845	7,081	7,557	475	6.3%	9,541
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
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 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 April 2016:

STANDBY ALLOWANCES paid for the period ending 30 APRIL 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	107.16%	8,166.12	1,686.15	9,852.27	7,661.67	9,194.00
- Budget and Treasury Office	40.13%	5,087.59	0.00	5,087.59	10,565.00	12,678.00
TOTAL		13,253.71	1,686.15	14,939.86	18,226.67	21,872.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	515.09%	34,566.36	3,318.16	37,884.52	6,129.17	7,355.00
- Client Services	260.18%	45,935.51	5,766.70	51,702.21	16,560.00	19,872.00
TOTAL		80,501.87	9,084.86	89,586.73	22,689.17	27,227.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	107.7%	63,087.59	7,649.94	70,737.53	54,750.00	65,700.00
- Environmental Affairs	No budget	33,402.89	5,498.80	38,901.69	0.00	0.00
- Buiding and Commonage	0.0%	0.00	0.00	0.00	54,717.50	65,661.00
- Parks and Sport Facilities	49.9%	22,612.70	0.00	22,612.70	37,773.33	45,328.00
- Beaches and Holiday Resorts	187.5%	169,411.73	27,484.70	196,896.43	87,504.17	105,005.00
TOTAL	116.8%	288,514.91	40,633.44	329,148.35	234,745.00	281,694.00
INFRASTRUCTURE DIRECTORATE						
- Water	107.8%	307,695.74	52,103.44	359,799.18	278,101.67	333,722.00
- Sewerage and sanitation	213.7%	421,563.13	53,659.30	475,222.43	185,330.83	222,397.00
- Refuse Removal Services	2.3%	2,319.39	0.00	2,319.39	83,223.33	99,868.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	258,563.33	310,276.00
TOTAL	86.7%	731,578.26	105,762.74	837,341.00	805,219.17	966,263.00
ELECTRICAL SERVICES						
- Electrical Services	55.6%	279,242.56	35,415.15	314,657.71	471,617.50	565,941.00
TOTAL	55.6%	279,242.56	35,415.15	314,657.71	471,617.50	565,941.00
TOTAL	85.1%	1,393,091.31	192,582.34	1,585,673.65	1,552,497.50	1,862,997.00

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

OVERTIME paid for the period ending 30 APRIL 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						
- Municipal Manager	25.2%	2,395.98	0.00	2,395.98	7,916.67	9,500.00
TOTAL	25.2%	2,395.98	0.00	2,395.98	7,916.67	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	124.8%	10,762.23	3,595.30	14,357.53	9,583.33	11,500.00
- Budget and Treasury Office	59.9%	5,726.47	1,160.75	6,887.22	9,583.33	11,500.00
TOTAL	92.4%	16,488.70	4,756.05	21,244.75	19,166.67	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	15,576.13	154.09	15,730.22	0.00	0.00
TOTAL	0.0%	15,576.13	154.09	15,730.22	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	121.8%	263,815.59	53,417.43	317,233.02	217,041.67	260,450.00
- Environmental Affairs	179.2%	48,000.01	6,771.94	54,771.95	25,466.67	30,560.00
- Public Services	0.0%	0.00	0.00	0.00	9,058.33	10,870.00
- Parks and Sport Facilities	103.6%	50,960.22	10,235.82	61,196.04	49,225.00	59,070.00
- Beaches and Holiday Resorts	126.6%	304,506.38	67,346.68	371,853.06	244,841.67	293,810.00
TOTAL	123.0%	667,282.20	137,771.87	805,054.07	545,633.33	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	56.7%	3,965.71	0.00	3,965.71	5,833.33	7,000.00
- Water	127.5%	478,323.15	94,440.88	572,764.03	374,466.67	449,360.00
- Sewerage and sanitation	154.6%	474,989.49	171,789.63	646,779.12	348,741.67	418,490.00
- Refuse Removal Services	106.9%	269,142.31	55,110.45	324,252.76	252,725.00	303,270.00
- Streets and Stormwater	67.9%	65,777.92	28,081.70	93,859.62	115,216.67	138,260.00
TOTAL	124.7%	1,292,198.58	349,422.66	1,641,621.24	1,096,983.33	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	74.6%	267,225.65	53,374.51	320,600.16	358,350.00	430,020.00
TOTAL	74.6%	267,225.65	53,374.51	320,600.16	358,350.00	430,020.00
TOTAL	115.3%	2,261,167.24	545,479.18	2,806,646.42	2,028,050.00	2,433,660.00

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

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		
30 APRIL 2016	Check Payments	29238	29477	25,512,132.97 20,000,000.00
	ACB-Payments	92265	92760	
	Amount Paid			
	Total Investment			

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	20,679,000	-
	Allocation for the Financial Year:		20,679,000	20,679,000	0
<u>Equitable Allocation spent versus Budget:</u>			<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	APR 2016	253,310	231,619	21,691
Free Basics : Electricity	12010126600000	APR 2016	0	61,353	(61,353)
Free Basics : Refuse Removal	12010126800000	APR 2016	3,454,690	2,645,773	808,917
Free Basics : Sanitation	12010126900000	APR 2016	2,835,790	1,788,656	1,047,134
Free Basics : Water	12010127000000	APR 2016	1,229,520	2,073,837	(844,317)
			7,773,310	6,801,238	972,072

Electronic receipts in respect of debtor payments:

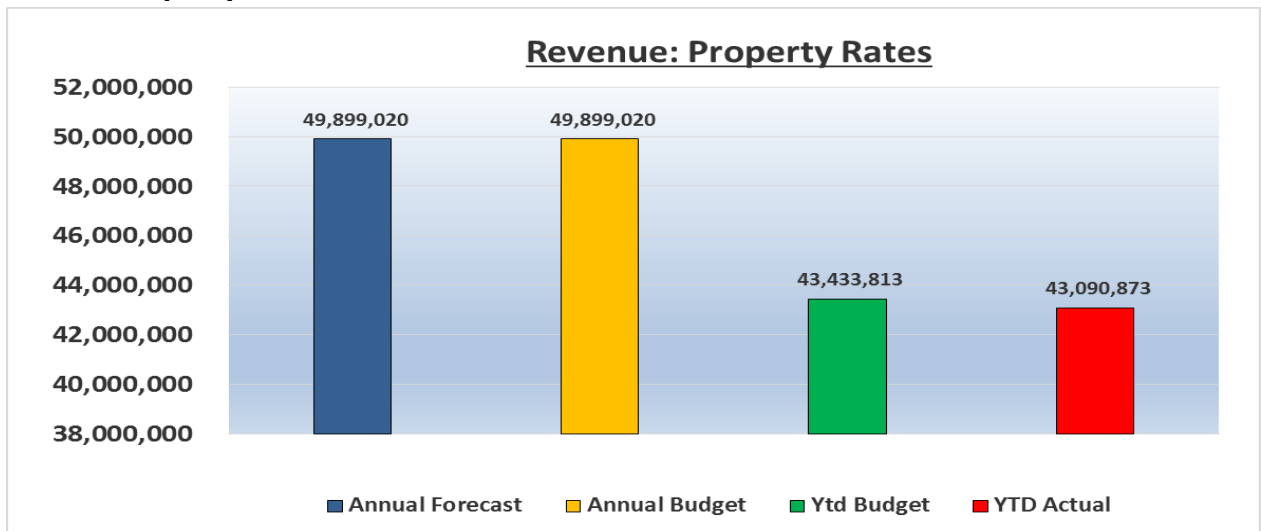
<u>MONTH</u>	<u>"Easy-pay"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
April 15	695,754.00	2,789,853.75	1,076,792.92	487,282.90
May 15	650,576.00	2,776,499.42	972,453.21	462,604.59
June 15	696,094.00	2,711,005.22	966,020.74	412,956.23
July 15	439,109.32	2,613,967.86	1,229,290.07	540,678.75
August 15	1,560,937.35	2,814,452.51	1,174,877.82	818,629.96
September 15	1,235,993.82	3,097,365.10	1,372,819.02	701,618.20
October 15	1,287,482.78	6,525,878.64	1,654,531.90	1,059,063.25
November 15	532,338.90	3,091,609.00	1,586,052.69	533,026.84
'December 2015	485,725.63	2,951,563.16	1,645,856.80	501,692.67
'January 2016	437,699.23	3,105,968.44	1,367,241.65	395,727.30
'February 2016	373,983.18	3,628,328.90	1,602,178.64	571,176.71
'March 2016	449,031.75	3,334,291.04	1,498,416.20	494,951.06
'April 2016	442,656.82	3,108,388.65	1,575,733.46	452,989.12

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

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (APRIL 16)			
PERSON	AMOUNT	FREQUENCY	HANDED OVER
M J KLOPPERS	739.94	Lawyer Acc	Yes
M J KLOPPERS	797.15	Monthly	No
H J KLOPPERS	421.42	Lawyer Acc	Yes
CAPE AGULHAS PIGGERY	1,069.53	Annually	No
B MAFENGU	180.57	Dormant	No
JJ KLOPPERS	6,875.34	Lawyer Acc	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	728.06	Lawyer Acc	Yes
D JAARS	632.86	Lawyer Acc	Yes
D JAARS	871.22	Lawyer Acc	Yes
M VAN STADEN	1,637.85	Monthly	No
TARGETSHELF	13,846.50	Monthly	No
TARGETSHELF	3,260.38	Lawyer Acc	Yes
TEHILLA COMMUNITY	1,767.14	Lawyer Acc	Yes
TEHILLA COMMUNITY	3,977.67	Monthly	No
R WYNGAARD	1,179.33	Lawyer Acc	Yes
T VAN ZYL	94.26	Monthly	No
HAASBEKKIE CRECHE	797.68	Monthly	No
HAASBEKKIE CRECHE	167.54	Lawyer Acc	Yes
HAASBEKKIE CRECHE	501.50	Lawyer Acc	Yes
HAASBEKKIE CRECHE	341.58	Monthly	Yes
J DE JAGER	650.86	Monthly	No
J DE JAGER	1,262.07	Monthly	No
	42,256.45		

7.2.1 Actual Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:

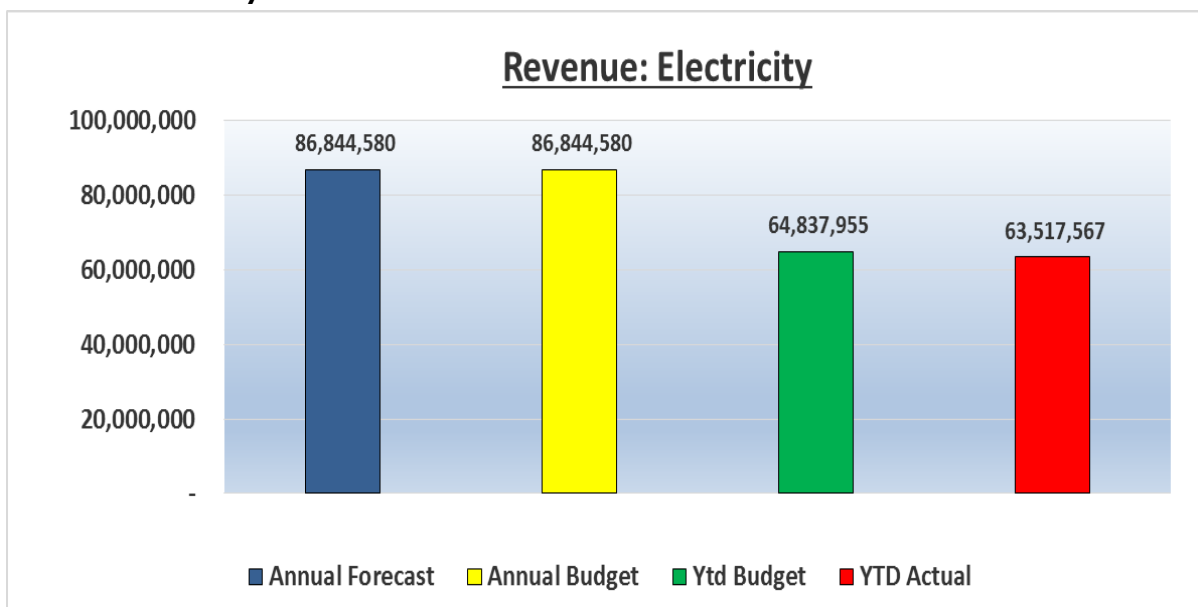


Property rates for the year to date reflects a total of R43.09m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

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.

Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

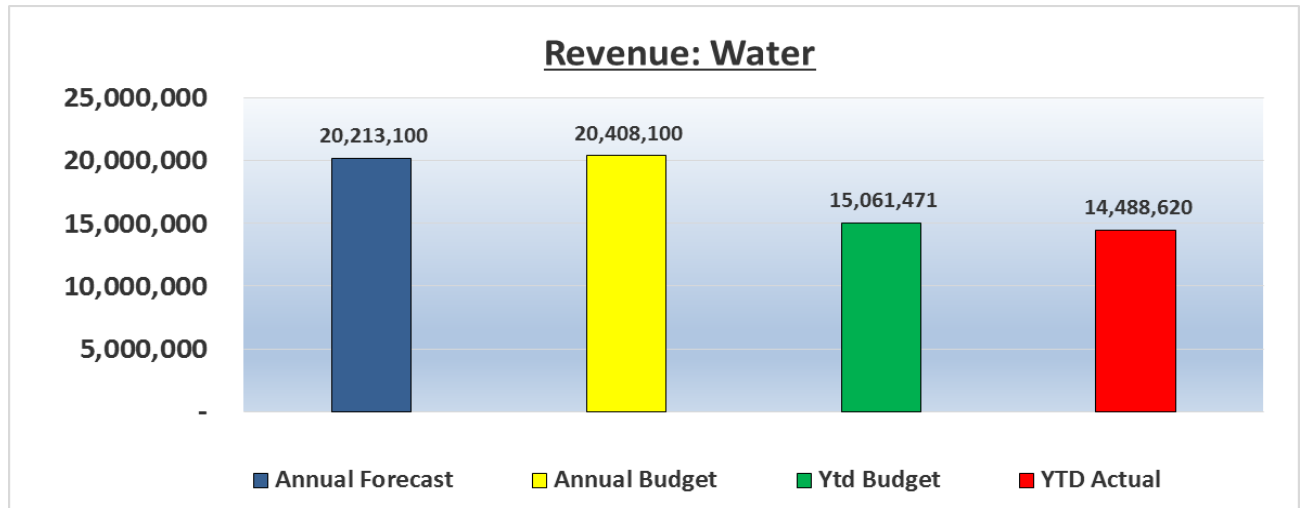
7.2.1.2 Electricity:



Performance in terms of electricity revenues totals R63.52m for the period ending 30 April 2016. This is in line with projections.

Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

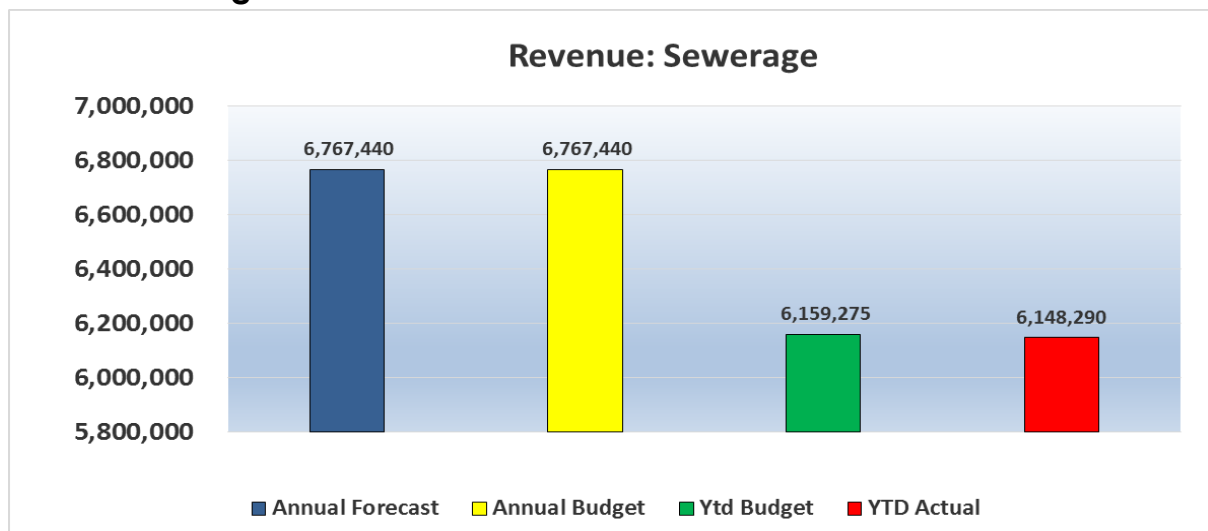
7.2.1.3 Water:



Revenue totals R14.49 million for the period ending 31 March 2016. This is slightly below the forecast. Performance should increase with the end of the next reporting cycle due the Easter period.

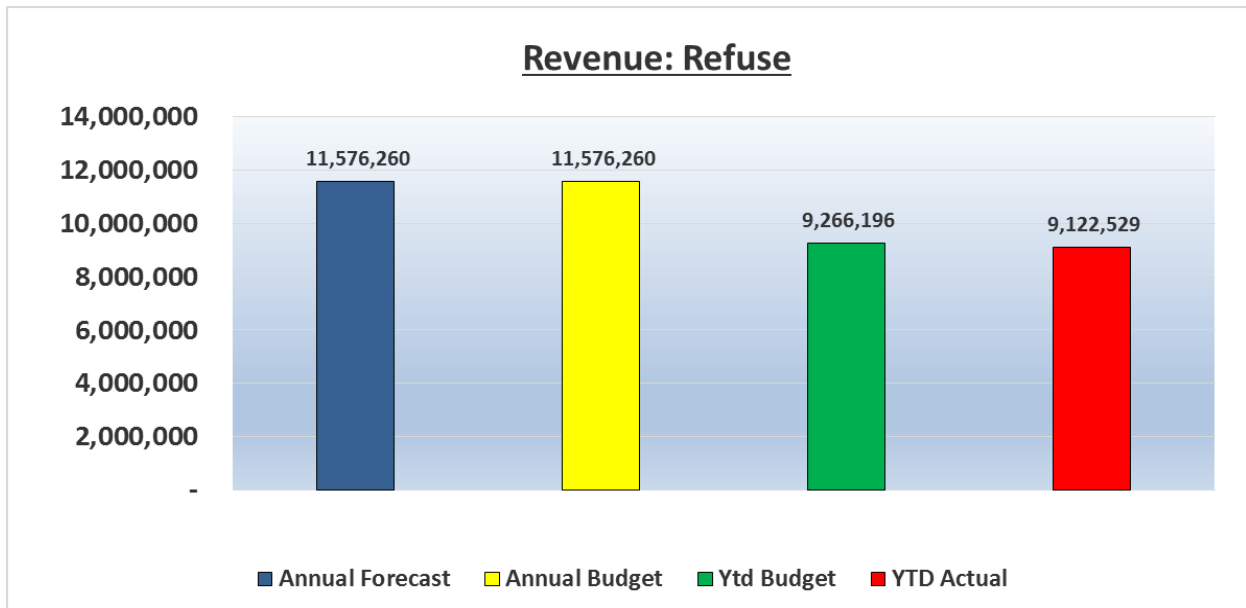
Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

7.2.1.4 Sewerage:



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

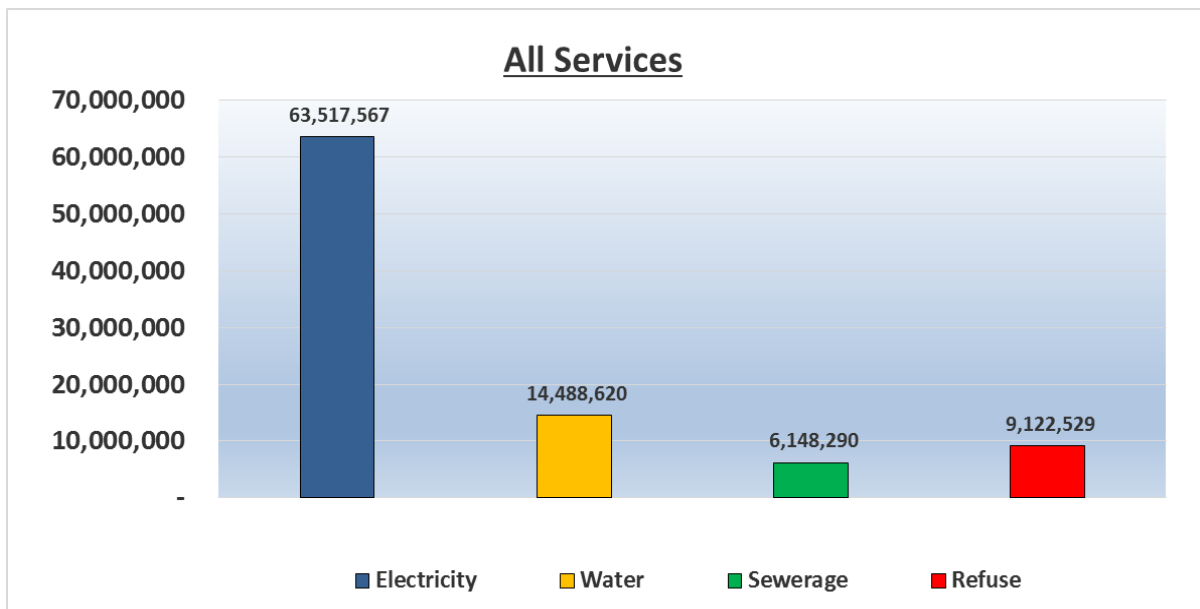
7.2.1.5 Refuse Removal:



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 R9.12m at the end of March 2016.

Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

7.2.1.6 Consolidated Service revenues



Electricity services is the main contribution towards municipal revenues in terms of the basic services.

Municipality performance in terms of collections of revenues is adequate and irrecoverable debts is maintained to low levels. The appointment of the new service provider to collect outstanding debt should also enhance this process

and Council should see the benefits of these improved services over the last quarter 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.

National Treasury issued SCOA Circular 4 requesting municipalities to complete a risk register and submitted these for monitoring and assistance on a 6 weekly basis to ensure implementation of the Regulations.

Finance is in the process of compiling a detailed implementation plan, with due dates and this will be submitted to the relevant committees in due course.

Regular reporting to Council and committee in terms of the risk register implementation plan to ensure successful implementation of the Regulations as per legislative due dates.

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.

A strategy document was compiled to address the implementation of the Long-term plan. This was to ensure the budget processes and relevant structures implement the recommendations in the Long Term Financial Plan. Adherence to the Strategy should contributes to addressing the sustainability and liquidity concerns of council and ensure adequate resources are available to achieve long-term objectives and service delivery.

8. Report on Outstanding Government Debt

Month - 31 March 2016	Rates					
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	29-Feb-16
National Public Works	-3,140	-	-	530,698	527,558	528,558
Transport Western Cape	-	-	-	1,413	1,413	2,362
Western Cape Education Department	-6,185	-	-	41,553	35,368	68,295
Health Department	-	-	-	2,179	2,179	2,179
Housing	-5	-340	-	18,700	18,355	16,641
Other	9,185	-	-	78,056	87,241	87,241
TOTAL OUTSTANDING	-145	-340	-	672,599	672,114	705,276
Month - 31 March 2016	SERVICES					
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	29-Feb-16
National Public Works	9,767	-	-	11,083	20,849	17,804
Transport Western Cape	2,111	-	-	-	2,111	1,045
Western Cape Education Department	358	237	-	7,369	7,965	65,057
Health Department	-	-	-	-	-	-
Housing	-	-	-	-	-	20,885
Other	13,588	2,300	1,368	22,152	39,408	37,509
TOTAL OUTSTANDING	25,824	2,537	1,368	40,604	70,333	142,300
Month - 31 March 2016	TOTAL					
Department Responsible for the Debt	Total Debt	Interest		Grand Total	29-Feb-16	
National Public Works	548,407	95,302		643,709	636,614	
Transport Western Cape	3,524	91		3,615	3,490	
Western Cape Education Department	43,333	3,444		46,777	138,483	
Health Department	2,179	120		2,299	2,278	
Housing	18,355	1,340		19,695	38,642	
Other	126,649	10,172		136,821	133,841	
TOTAL OUTSTANDING	742,447	110,470		852,916	953,348	

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 A – MFMA IMPLEMENTATION

CAPE AGULHAS MUNICIPALITY				<u>ANNEXURE "A"</u>	
MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MARCH 2016					
<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 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	16-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	14-Mar-16	14-Mar-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

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO: 028-425 5798

VERW:
REF: 5/3/2015-16(M10)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE: 13 May 2016



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MANTALA WANCAPE AGULHAS

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 **30 APRIL 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 Dean O'Neill

Date 13/05/16