

Cape Agulhas Municipality



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MONTHLY PERFORMANCE REPORT - SECTION 71 30 JUNE 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 June 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.
- The contents of this report should be viewed in the light that the financial year end 2015/16 was complete by 30 June 2016. The information is therefore not based on the final figures and a updated report will be submitted to treasury as soon as the information is finalised.

QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT

Mr D O'Neill
Municipal Manager

Date: 14 June 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.

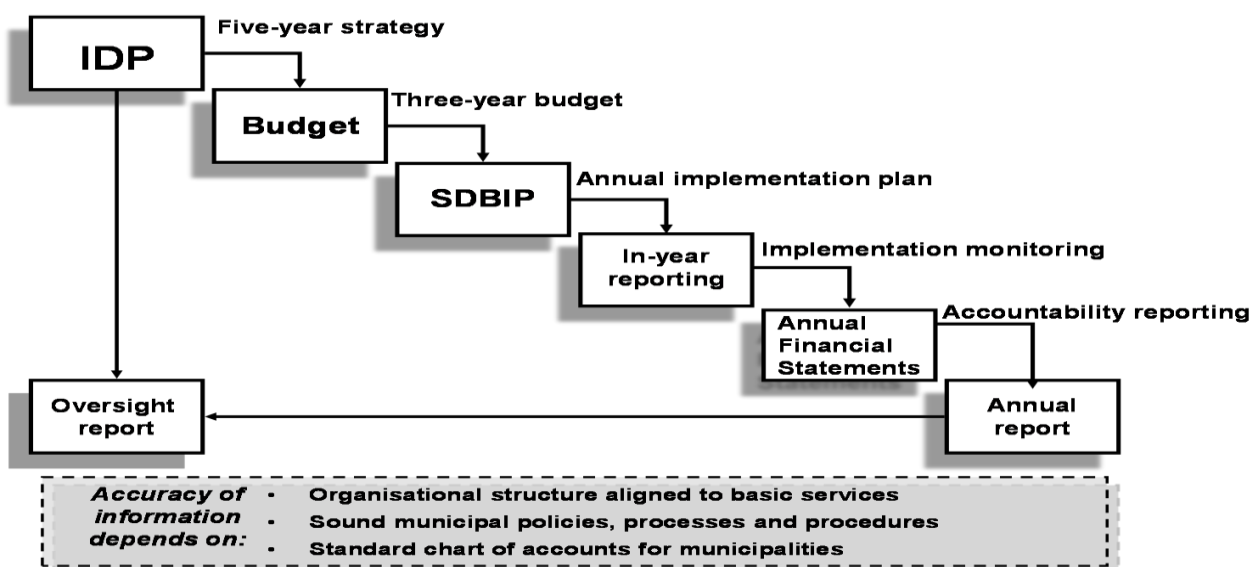
3.1 Budget Process:

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:

June 2016

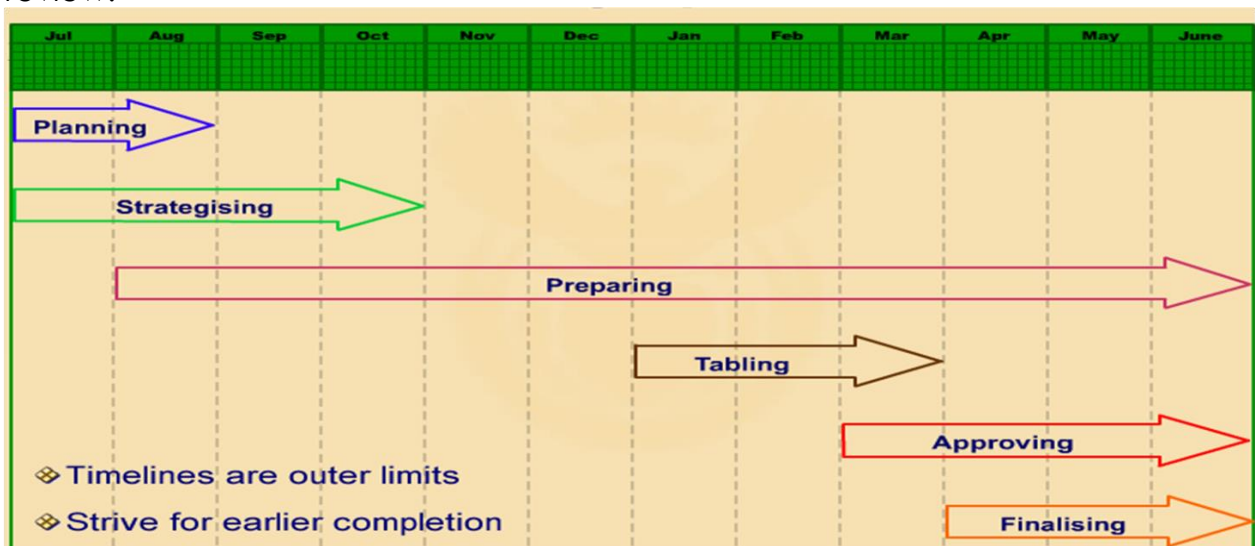
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Final budget 2016/17 MTREF was tabled to Council and submitted to Provincial Treasury as per the MFMA legislation.
- Municipality is in the budget 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 June 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 Draft Budget 2 February 2016
- Budget Steering committee 5 February 2016
- Budget Workshop with Managers 8 – 12 February 2016
- Budget Workshop with Councilors 24 – 25 February 2016
- *Draft Budget to Council* 17 March 2016
- *Public Consultation process* 12 April – 20 April 2016
- *Budget steering committee* 18 May 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.

The following information is based on preliminary information and various changes and corrections will still be processed with the finalization of the year-end.

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	22,173	257,918	249,176
Budget to date (YTD)	22,173	257,918	249,176
Year to date (YTD)	20,844	208,343	239,189
Variance to SDBIP	1,329	49,575	9,987
YTD % Variance to SDBIP	-5.99%	-19.22%	-4.01%
% of Annual Budget	94.01%	80.78%	95.99%

Relevant information

Capital Expenditure

- The municipality revised its capital budget during the month of June 2016.
- That was to account for items that occurred after the mid –year adjustment budget process.
- Year to date Capital expenditure totals R20.84m of a total budget of R22,17m
- Spending of 94.01% recorded for the month of June 2016.

Operational Expenditure

- The municipality revised its Operational budget during the month of June 2016.
- Total recorded for the month of June 2016 totals 80.78% of budgeted expenditures.
- Non-cash spending items will only be completed with the month end June and this will improve the performance of the Operational expenditures

Operational Revenues

- The municipality revised its Revenue budget during the month of June 2016.
- Revenues for the period ending 30 June 2016 totals 95.99% of budgeted income. That is a total of R210.07m.

- Municipality on par to implement its Revenues budget as approved during the Adjustment budget process.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M12 June									
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	2,264	49,950	49,899	51	0%	49,899
Service charges	110,248	125,516	125,191	10,822	124,757	125,191	(434)	-0%	125,191
Investment revenue	1,849	1,970	1,970	167	1,907	1,970	(63)	-3%	1,970
Transfers recognised - operational	49,613	30,290	36,704	3,439	35,237	36,704	(1,467)	-4%	36,704
Other own revenue	16,299	14,809	22,001	1,777	16,857	22,001	(5,144)	-23%	22,001
Total Revenue (excluding capital transfers and contributions)	220,904	222,541	235,765	18,470	228,708	235,765	(7,058)	-3%	235,765
Employee costs	78,889	90,608	94,828	12,162	96,445	94,828	1,617	2%	94,828
Remuneration of Councillors	3,452	3,760	3,760	306	3,625	3,760	(135)	-4%	3,760
Depreciation & asset impairment	10,088	8,289	11,269	1,203	8,169	11,269	(3,100)	-28%	11,269
Finance charges	4,731	2,883	7,682	(170)	3,797	7,682	(3,885)	-51%	7,682
Materials and bulk purchases	57,447	72,802	70,052	6,704	67,092	70,052	(2,960)	-4%	70,052
Transfers and grants	-	1,539	1,619	106	1,470	1,619	(149)	-9%	1,619
Other expenditure	77,990	56,714	68,709	6,208	54,633	68,709	(14,076)	-20%	68,709
Total Expenditure	232,596	236,597	257,918	26,519	235,231	257,918	(22,687)	-9%	257,918
Surplus/(Deficit)	(11,693)	(14,056)	(22,153)	(8,049)	(6,523)	(22,153)	15,630	-71%	(22,153)
Transfers recognised - capital	17,856	13,464	12,675	1,384	9,987	12,675	(2,689)	-21%	12,675
Contributions & Contributed assets	-	-	736	494	494	736	(242)	-33%	736
Surplus/(Deficit) after capital transfers & contributions	6,163	(592)	(8,742)	(6,171)	3,957	(8,742)	12,699	-145%	(8,742)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,163	(592)	(8,742)	(6,171)	3,957	(8,742)	12,699	-145%	(8,742)
Capital expenditure & funds sources									
Capital expenditure	59,755	21,691	22,173	5,759	20,845	15,584	5,262	34%	22,173
Capital transfers recognised	17,856	13,464	12,675	3,390	12,383	9,404	2,980	32%	12,675
Public contributions & donations	-	-	744	732	732	-	732	#DIV/0!	744
Borrowing	880	2,930	3,075	-	2,330	2,546	(217)	-9%	3,075
Internally generated funds	41,020	5,297	5,679	1,636	5,399	3,200	2,199	69%	5,679
Total sources of capital funds	59,755	21,691	22,173	5,758	20,844	15,150	5,694	38%	22,173
Financial position									
Total current assets	41,459	24,722	43,986		42,099				42,099
Total non current assets	396,839	361,359	427,230		417,660				417,660
Total current liabilities	27,021	22,454	33,488		23,975				23,975
Total non current liabilities	101,790	71,767	131,736		105,158				105,158
Community wealth/Equity	309,488	291,860	305,992		330,626				330,626
Cash flows									
Net cash from (used) operating	19,933	8,418	10,930	780	23,973	18,377	(5,597)	-30%	10,930
Net cash from (used) investing	(22,383)	(21,685)	(22,118)	(559)	(5,045)	(15,146)	(10,101)	67%	(22,118)
Net cash from (used) financing	41	2,724	2,329	73	3,108	2,895	(213)	-7%	2,329
Cash/cash equivalents at the month/year end	18,999	2,182	9,975	-	41,035	24,961	(16,075)	-64%	10,140
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	15,250	2,006	947	652	553	466	2,896	3,584	26,355
Creditors Age Analysis									
Total Creditors	7,720	-	-	-	-	-	-	-	7,720

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) - M12 June										
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										
Governance and administration		62,825	70,682	71,591	3,597	71,605	71,591	14	0%	71,591
Executive and council		12,826	13,309	13,298	(255)	13,306	13,298	8	0%	13,298
Budget and treasury office		48,012	55,423	56,281	3,607	56,861	56,281	581	1%	56,281
Corporate services		1,987	1,951	2,013	245	1,438	2,013	(575)	-29%	2,013
Community and public safety		41,828	16,696	28,130	3,456	22,079	28,130	(6,051)	-22%	28,130
Community and social services		31,070	4,983	5,083	1,269	5,068	5,083	(15)	0%	5,083
Sport and recreation		5,452	5,415	5,564	211	5,606	5,564	42	1%	5,564
Public safety		5,306	3,999	10,814	438	4,737	10,814	(6,077)	-56%	10,814
Housing		-	2,300	6,669	1,538	6,669	6,669	(0)	0%	6,669
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,042	12,376	12,468	497	8,813	12,468	(3,656)	-29%	12,468
Planning and development		923	12,376	12,468	497	8,813	12,468	(3,656)	-29%	12,468
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,065	136,251	136,987	12,797	136,692	136,987	(295)	0%	136,987
Electricity		78,254	89,511	90,247	8,744	88,652	90,247	(1,595)	-2%	90,247
Water		20,690	21,853	21,853	1,885	22,211	21,853	358	2%	21,853
Waste water management		9,769	9,577	9,577	869	10,460	9,577	883	9%	9,577
Waste management		13,352	15,311	15,311	1,299	15,369	15,311	59	0%	15,311
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	249,176	20,348	239,188	249,176	(9,988)	-4%	249,176
Expenditure - Standard										
Governance and administration		63,612	65,659	73,623	9,369	64,414	73,623	(9,209)	-13%	73,623
Executive and council		14,744	16,682	16,783	1,468	15,002	16,783	(1,781)	-11%	16,783
Budget and treasury office		31,334	31,219	38,328	5,691	31,752	38,328	(6,576)	-17%	38,328
Corporate services		17,533	17,758	18,512	2,209	17,660	18,512	(852)	-5%	18,512
Community and public safety		50,078	34,964	42,504	3,830	36,805	42,504	(5,699)	-13%	42,504
Community and social services		33,003	12,562	12,612	903	11,699	12,612	(912)	-7%	12,612
Sport and recreation		8,170	8,802	9,033	710	9,240	9,033	207	2%	9,033
Public safety		8,905	9,958	12,822	547	7,981	12,822	(4,841)	-38%	12,822
Housing		-	3,642	8,037	1,669	7,884	8,037	(152)	-2%	8,037
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,970	21,210	21,895	1,822	20,559	21,895	(1,336)	-6%	21,895
Planning and development		3,497	8,187	7,899	835	7,848	7,899	(51)	-1%	7,899
Road transport		15,126	12,578	13,373	960	12,106	13,373	(1,267)	-9%	13,373
Environmental protection		346	445	622	27	605	622	(18)	-3%	622
Trading services		99,937	114,763	119,896	11,499	113,453	119,896	(6,443)	-5%	119,896
Electricity		66,277	81,553	80,204	7,424	76,096	80,204	(4,109)	-5%	80,204
Water		13,801	13,274	14,912	1,457	14,606	14,912	(306)	-2%	14,912
Waste water management		8,217	7,187	8,889	568	8,171	8,889	(718)	-8%	8,889
Waste management		11,641	12,749	15,891	2,051	14,580	15,891	(1,311)	-8%	15,891
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,596	236,597	257,918	26,519	235,231	257,918	(22,687)	-9%	257,918
Surplus/ (Deficit) for the year		6,163	(592)	(8,742)	(6,171)	3,957	(8,742)	12,699	-145%	(8,742)

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) - M12 June										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
	1									
Vote 1 - Executive and Council		12,826	13,309	13,298	(255)	13,306	13,298	8	0.1%	13,298
Vote 2 - Budget and Treasury Office		48,012	55,423	56,281	3,607	56,861	56,281	581	1.0%	56,281
Vote 3 - Corporate Services		2,910	2,740	2,802	373	2,428	2,802	(374)	-13.4%	2,802
Vote 4 - Community and Social Services		31,070	16,696	28,130	3,456	22,079	28,130	(6,051)	-21.5%	28,130
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	90,247	8,744	88,652	90,247	(1,595)	-1.8%	90,247
Vote 9 - Water		20,690	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		9,769	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,352	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		11,022	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	58,326	58,419	4,423	55,862	58,419	(2,557)	-4.4%	58,419
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	249,176	20,348	239,188	249,176	(9,988)	-4.0%	249,176
Expenditure by Vote										
	1									
Vote 1 - Executive and Council		14,744	16,682	16,783	1,468	15,002	16,783	(1,781)	-10.6%	16,783
Vote 2 - Budget and Treasury Office		31,334	31,219	38,328	5,691	31,752	38,328	(6,576)	-17.2%	38,328
Vote 3 - Corporate Services		21,030	23,083	23,656	2,799	22,577	23,656	(1,079)	-4.6%	23,656
Vote 4 - Community and Social Services		33,003	35,409	43,126	3,856	37,410	43,126	(5,716)	-13.3%	43,126
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	80,204	7,424	76,096	80,204	(4,109)	-5.1%	80,204
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	55,821	5,281	52,394	55,821	(3,426)	-6.1%	55,821
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,596	236,597	257,918	26,519	235,231	257,918	(22,687)	-8.8%	257,918
Surplus/ (Deficit) for the year	2	6,163	(592)	(8,742)	(6,171)	3,957	(8,742)	12,699	-145.3%	(8,742)

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) - M12 June										
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	2,264	49,950	49,899	51	0%	49,899
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		75,494	86,845	86,845	7,566	85,212	86,845	(1,633)	-2%	86,845
Service charges - water revenue		18,957	20,408	19,132	1,593	19,251	19,132	119	1%	19,132
Service charges - sanitation revenue		6,508	6,687	7,368	655	8,152	7,368	784	11%	7,368
Service charges - refuse revenue		9,290	11,576	11,846	1,008	12,142	11,846	295	2%	11,846
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,984	6,680	6,680	163	6,390	6,680	(290)	-4%	6,680
Interest earned - external investments		1,849	1,970	1,970	167	1,907	1,970	(63)	-3%	1,970
Interest earned - outstanding debtors		996	800	800	110	1,169	800	369	46%	800
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3,049	1,836	8,651	202	2,256	8,651	(6,395)	-74%	8,651
Licences and permits		1,077	330	330	39	403	330	73	22%	330
Agency services		1,382	1,309	1,309	138	1,498	1,309	190	15%	1,309
Transfers recognised - operational		49,613	30,290	36,704	3,439	35,237	36,704	(1,467)	-4%	36,704
Other revenue		3,810	3,855	4,182	1,126	5,051	4,182	868	21%	4,182
Gains on disposal of PPE		-	-	50	-	91	50	41	83%	50
Total Revenue (excluding capital transfers and contributions)		220,904	222,541	235,765	18,470	228,708	235,765	(7,058)	-3%	235,765
Expenditure By Type										
Employee related costs		78,889	90,608	94,828	12,162	96,445	94,828	1,617	2%	94,828
Remuneration of councillors		3,452	3,760	3,760	306	3,625	3,760	(135)	-4%	3,760
Debt impairment		5,387	4,690	7,498	-	2,896	7,498	(4,602)	-61%	7,498
Depreciation & asset impairment		10,088	8,289	11,269	1,203	8,169	11,269	(3,100)	-28%	11,269
Finance charges		4,731	2,883	7,682	(170)	3,797	7,682	(3,885)	-51%	7,682
Bulk purchases		57,447	72,802	70,052	6,704	67,092	70,052	(2,960)	-4%	70,052
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1,463	8,401	7,933	584	4,483	7,933	(3,451)	-43%	7,933
Transfers and grants		-	1,539	1,619	106	1,470	1,619	(149)	-9%	1,619
Other expenditure		70,606	43,623	53,277	5,625	47,254	53,277	(6,023)	-11%	53,277
Loss on disposal of PPE		535	-	-	-	-	-	-	-	-
Total Expenditure		232,596	236,597	257,918	26,519	235,231	257,918	(22,687)	-9%	257,918
Surplus/(Deficit)		(11,693)	(14,056)	(22,153)	(8,049)	(6,523)	(22,153)	15,630	(0)	(22,153)
Transfers recognised - capital		17,856	13,464	12,675	1,384	9,987	12,675	(2,689)	(0)	12,675
Contributions recognised - capital		-	-	736	494	494	736	(242)	(0)	736
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6,163	(592)	(8,742)	(6,171)	3,957	(8,742)			(8,742)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6,163	(592)	(8,742)	(6,171)	3,957	(8,742)			(8,742)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6,163	(592)	(8,742)	(6,171)	3,957	(8,742)			(8,742)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6,163	(592)	(8,742)	(6,171)	3,957	(8,742)			(8,742)

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) - M12 June										
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	1,200	(102)	-8%	1,200
Vote 5 - Sport and Recreation		108	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		91	-	-	-	-	-	-	-	-
Vote 8 - Electricity		539	-	-	733	733	-	733	#DIV/0!	-
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	596	1,439	1,013	426	42%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1,102	2,550	2,550	1,329	3,270	2,213	1,058	48%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		72	-	16	8	16	-	16	#DIV/0!	16
Vote 2 - Budget and Treasury Office		848	28	28	3	25	19	6	31%	28
Vote 3 - Corporate Services		1,258	1,567	1,777	775	1,733	1,094	638	58%	1,777
Vote 4 - Community and Social Services		4,733	5,771	5,332	1,679	5,296	4,033	1,263	31%	5,332
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	4,043	575	3,317	2,326	992	43%	4,043
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	8,427	1,391	7,188	5,899	1,289	22%	8,427
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	58,654	19,141	19,623	4,430	17,575	13,371	4,204	31%	19,623
Total Capital Expenditure		59,755	21,691	22,173	5,759	20,845	15,584	5,262	34%	22,173
Capital Expenditure - Standard Classification										
Governance and administration		2,178	1,594	1,821	76	1,774	1,114	660	59%	1,821
Executive and council		72	-	16	-	16	-	16	#DIV/0!	16
Budget and treasury office		848	28	28	21	25	19	6	31%	28
Corporate services		1,258	1,567	1,777	54	1,733	1,094	638	58%	1,777
Community and public safety		6,742	6,971	6,532	20	6,394	4,871	1,523	31%	6,532
Community and social services		4,733	5,315	4,510	12	4,757	3,712	1,045	28%	4,510
Sport and recreation		1,987	1,349	1,524	5	1,377	942	435	46%	1,524
Public safety		22	307	333	3	260	217	43	20%	333
Housing		-	-	165	-	-	-	-	-	165
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,094	5,246	4,977	8	4,084	3,664	419	11%	4,977
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,094	5,246	4,977	8	4,084	3,664	419	11%	4,977
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,698	7,880	8,843	1,317	8,593	5,573	3,020	54%	8,843
Electricity		2,751	3,330	4,043	1,290	4,050	2,326	1,724	74%	4,043
Water		481	240	560	-	318	237	80	34%	560
Waste water management		790	4,050	3,980	-	4,014	2,829	1,185	42%	3,980
Waste management		36,676	260	260	27	212	182	30	17%	260
Other		42	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	59,755	21,691	22,173	1,420	20,844	15,222	5,623	37%	22,173
Funded by:										
National Government		12,615	13,245	12,001	3,390	12,196	9,251	2,946	32%	12,001
Provincial Government		5,241	220	674	-	187	153	34	22%	674
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17,856	13,464	12,675	3,390	12,383	9,404	2,980	32%	12,675
Public contributions & donations	5	-	-	744	732	732	-	732	#DIV/0!	744
Borrowing	6	880	2,930	3,075	-	2,330	2,546	(217)	-9%	3,075
Internally generated funds		41,020	5,297	5,679	1,636	5,399	3,200	2,199	69%	5,679
Total Capital Funding		59,755	21,691	22,173	5,758	20,844	15,150	5,694	38%	22,173

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	12,509	(2,737)	(2,737)
Call investment deposits		16,000	-	-	16,000	16,000
Consumer debtors		17,953	20,909	23,786	24,127	24,127
Other debtors		3,182	854	6,201	3,182	3,182
Current portion of long-term receivables		4	6	4	4	4
Inventory		1,485	770	1,485	1,522	1,522
Total current assets		41,459	24,722	43,986	42,099	42,099
Non current assets						
Long-term receivables		279	306	270	254	254
Investments		-	45	-	-	-
Investment property		40,706	40,683	40,689	40,706	40,706
Investments in Associate		-	-	-	-	-
Property, plant and equipment		301,674	302,231	337,525	322,519	322,519
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1,125	1,263	1,095	1,125	1,125
Other non-current assets		53,056	16,830	47,651	53,056	53,056
Total non current assets		396,839	361,359	427,230	417,660	417,660
TOTAL ASSETS		438,298	386,081	471,216	459,759	459,759
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		350	570	1,859	350	350
Consumer deposits		3,845	4,171	4,485	4,008	4,008
Trade and other payables		11,339	6,970	13,044	8,406	8,406
Provisions		11,487	10,743	14,101	11,211	11,211
Total current liabilities		27,021	22,454	33,488	23,975	23,975
Non current liabilities						
Borrowing		1,012	2,385	11,539	1,012	1,012
Provisions		100,778	69,382	120,197	104,146	104,146
Total non current liabilities		101,790	71,767	131,736	105,158	105,158
TOTAL LIABILITIES		128,811	94,221	165,224	129,133	129,133
NET ASSETS	2	309,488	291,860	305,992	330,626	330,626
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		291,738	291,860	293,742	312,876	312,876
Reserves		17,750	-	12,250	17,750	17,750
TOTAL COMMUNITY WEALTH/EQUITY	2	309,488	291,860	305,992	330,626	330,626

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

	May 2016	June 2016	Average YTD
Monthly Debt Collection rate	101.61%	103.94%	103.94%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
Description	Ref	Budget Year 2015/16								
		2014/15 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	121,540	10,481	91,464	91,654	(189)	0%	121,540
Other revenue		11,531	12,572	15,965	1,388	10,781	10,364	417	4%	15,965
Government - operating		45,586	30,290	36,704	500	23,735	24,912	(1,177)	-5%	36,704
Government - capital		16,526	13,464	12,575	4,889	16,417	13,464	2,952	22%	12,575
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)	(225,070)	(18,155)	(158,404)	(158,008)	397	0%	(225,070)
Finance charges		(99)	(1,558)	(361)	(638)	(3,289)	(825)	2,464	-299%	(361)
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	10,930	780	23,973	18,377	(5,597)	-30%	10,930
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)	(22,173)	(1,404)	(9,582)	(15,150)	(5,568)	37%	(22,173)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,383)	(21,685)	(22,118)	(559)	(5,045)	(15,146)	(10,101)	67%	(22,118)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,930	2,930	-	2,930	2,930	-		2,930
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	2,329	73	3,108	2,895	(213)	-7%	2,329
NET INCREASE/ (DECREASE) IN CASH HELD		(2,408)	(10,543)	(8,859)	294	22,037	6,126			(8,859)
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	9,975		41,035	24,961			10,140

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 - M12 June				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	No material variances to report		None	Budget implementation will be monitored
2	Expenditure By Type			
	No material variances to report		None	Budget implementation will be monitored
3	Capital Expenditure			
	No material variances to report		None	Budget implementation will be monitored
4	Financial Position			
	No material variances to report		None	Budget implementation will be monitored
5	Cash Flow			
	No material variances to report		None	Budget implementation will be monitored
6	Measureable performance			
	No material variances to report		None	Budget implementation will be monitored
7	Municipal Entities			
	Not Applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

Grant funded projects in the finalization of completion contributes to the low spending recorded for Capital and Operational performance. Numerous projects in the finalization stages and outstanding invoices is required to ensure that payment can be processed. This should ensure the performance of the municipality.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June							
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%	7.3%	1.6%	4.4%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.5%	13.5%	13.9%	11.2%	13.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	3.4%	8.6%	3.0%	3.0%
Gearing	Long Term Borrowing/ Funds & Reserves		5.7%	0.0%	94.2%	5.7%	5.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	153.4%	110.1%	131.3%	175.6%	175.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.7%	9.7%	37.4%	55.3%	55.3%
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%	12.8%	12.1%	11.7%
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%	40.2%	42.2%	40.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.3%	5.2%	3.9%	4.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.7%	5.0%	8.0%	1.7%	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%	10710.5%	55278.4%	55278.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		891.9%	875.0%	767.6%	755.4%	756.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		2.0%	1.5%	8.1%	-1.9%	-1.8%

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 40.1% which is slightly higher 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 - M12 June													
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	4,023	1,281	399	196	117	90	617	526	7,250	1,547		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,894	179	89	62	47	34	292	636	8,233	1,071		
Receivables from Non-exchange Transactions - Property Rates	1400	2,270	167	134	110	99	91	555	710	4,137	1,566		
Receivables from Exchange Transactions - Waste Water Management	1500	888	111	94	80	72	53	278	537	2,112	1,019		
Receivables from Exchange Transactions - Waste Management	1600	1,304	139	116	96	85	59	378	633	2,810	1,251		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0		
Interest on Arrear Debtor Accounts	1810	33	15	16	17	18	17	199	53	367	304		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(165)	113	100	91	116	122	576	489	1,441	1,394		
Total By Income Source	2000	15,250	2,006	947	652	553	466	2,896	3,584	26,355	8,152	-	-
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	46	5	6	2	4	2	293	224	582	526		
Commercial	2300	3,757	143	35	12	10	10	120	120	4,207	272		
Households	2400	11,456	1,854	905	596	538	454	2,480	3,161	21,444	7,229		
Other	2500	(9)	5	2	41	1	0	3	79	123	125	3,501	
Total By Customer Group	2600	15,250	2,006	947	652	553	466	2,896	3,584	26,355	8,152	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:						
Outstanding Debtor Age Analyses as at month-end:						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
MAY 2016	11,254,675	2,109,783	971,943	707,852	12,123,456	27,167,709
JUNE 2016	11,848,931	2,393,508	1,133,366	737,206	10,989,886	27,102,897
						-64,812
Debtors Turnover Rate:						
	NORM	MAY	JUNE			
	11.50- 15 %	17.63%	17.26%			
Number of Accounts issued for the month:						
		MAY	JUNE			
		14,969	14,985			

Credit Control: Actions Applied	MAY	JUNE
Summonses issued	65	30
Section 65(A)1	10	22
Sentences	60	44
Warrant for execution	58	50
Warrant for arrests	4	2
Garnisee Orders	3	2
Auctions	0	0
Number of debtors handed over to attorney:	0	169
Number of debtors handed over to attorney:	0	949
Electricity Service		
Number of consumers disconnected due to	30	35
Number of consumers re-connected	5	6
	25	29

Commiseration Rebate in respect of Basic Services allocated: JUNE 2016					
TOWNS		"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
	BREDASDORP	106	1,327	1,433	369,312.24
	NAPIER	24	403	427	111,348.53
	PROTEM	0	8	8	1,536.56
	STRUISBAAI & L'AGULHAS	9	399	408	106,280.80
	KLIPDALE	0	9	9	1,728.00
	WAENHUISKRANS	4	124	128	33,806.89
	KASSIESBAAI	1	59	60	15,964.47
	ELIM	6	125	131	24,617.64
	DEURGANGSKAMP	0	853	853	118,185.90
		150	3,307	3,457	782,781.03

The municipality maintained an average collection ratio in excess of 100% for the months of June 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 - M12 June										
Description	NT Code	Budget Year 2015/16								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	6,468	-	-	-	-	-	-	-	6,468
Bulk Water	0200	237	-	-	-	-	-	-	-	237
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	1,016	-	-	-	-	-	-	-	1,016
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,720	-	-	-	-	-	-	-	7,720

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 - M12 June									
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							
R thousands									
Municipality									
NO INVESTMENTS								-	-
								-	-
Municipality sub-total					-		-	-	-
Entities									
N/A									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

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 June 2016.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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	24,845	-	24,845	24,845	-		24,845
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	1,786	-	1,786	1,786	-		1,786
EPWP Incentive			1,000	1,000	-	1,000	1,000	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	6,689	11,859	-	5,171	5,121	50	1.0%	11,859
Housing	4		2,300	6,669	-	2,855	2,855	-		6,669
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	17	-	12	12	-		17
Provincial Treasury Financial Support Grant			-	807	-	857	807	50	6.2%	807
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	30,290	36,704	-	30,016	29,966	50	0.2%	36,704
Capital Transfers and Grants										
National Government:		-	13,245	12,001	-	13,244	13,244	-		12,001
Municipal Infrastructure (MIG)			10,245	9,001	-	10,245	10,245	-		9,001
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 [insert description]										
Provincial Government:		-	220	574	-	580	580	-		574
Subsidy Libraries			21	21	-	21	21	-		21
Thusong Centre			199	194	-	199	199	-		194
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:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	13,464	12,575	-	13,824	13,824	-		12,575
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,754	49,280	-	43,839	43,789	50	0.1%	49,280

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	24,845	21,010	24,845	24,845	-		24,845
Local Government Equitable Share			20,679	20,679	19,361	20,679	20,679	-		20,679
Finance Management			1,230	1,231	44	1,231	1,231	-		1,231
Municipal Systems Improvement			150	150	64	150	150	-		150
Municipal Infrastructure (MIG)			542	1,786	1,347	1,786	1,786	-		1,786
EPWP Incentive			1,000	1,000	193	1,000	1,000	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,689	11,859	3,646	11,711	11,859	(148)	-1.2%	11,859
Housing			2,300	6,669	1,538	6,669	6,669	-		6,669
Community Development Workers			54	44	10	44	44	-		44
Subsidy Main Roads			73	73	11	73	73	-		73
Subsidy Libraries			4,250	4,250	1,447	4,250	4,250	-		4,250
Provincial Treasury Financial Support Grant			-	807	624	659	807	(148)	-18.3%	807
Thusong Centre			12	17	16	17	17	-		17
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	30,290	36,704	24,656	36,556	36,704	(148)	-0.4%	36,704
Capital expenditure of Transfers and Grants										
National Government:		-	13,245	12,001	4,996	12,001	12,001	-		12,001
Municipal Infrastructure (MIG)			10,245	9,001	3,762	9,001	9,001	-		9,001
Finance Management			220	219	88	219	219	-		219
Municipal Systems Improvement			780	780	500	780	780	-		780
INEG			2,000	2,000	646	2,000	2,000	-		2,000
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	21	574	408	574	574	-		574
Subsidy Libraries			21	21	21	21	21	-		21
Community Development Workers			-	10	10	10	10	-		10
Thusong Centre			-	194	29	194	194	-		194
Provincial Infrastructure Support Grant			-	300	299	300	300	-		300
Provincial Treasury Financial Support Grant			-	50	50	50	50	-		50
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	13,265	12,575	5,404	12,575	12,575	-		12,575
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,555	49,280	30,060	49,132	49,280	(148)	-0.3%	49,280

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June										
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	2,212	2,299	(87)	-4%	2,299
Pension and UIF Contributions		333	345	345	30	353	345	8	2%	345
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		812	874	874	72	854	874	(19)	-2%	874
Cellphone Allowance		188	239	239	18	199	239	(39)	-16%	239
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	4	4	-	6	4	2	54%	4
Sub Total - Councillors		3,452	3,760	3,760	306	3,625	3,760	(135)	-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	4,167	4,094	73	2%	4,137
Pension and UIF Contributions		686	746	754	62	742	746	(4)	0%	754
Medical Aid Contributions		196	214	178	17	217	214	3	1%	178
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		513	629	629	141	785	629	156	25%	629
Motor Vehicle Allowance		504	416	364	27	328	416	(88)	-21%	364
Cellphone Allowance		-	-	12	3	42	-	42	#DIV/0!	12
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	80	81	6	68	80	(13)	-16%	81
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,861	6,179	6,155	591	6,349	6,179	170	3%	6,155
% increase	4		5.4%	5.0%						5.0%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754	59,019	4,947	56,489	56,754	(265)	0%	59,019
Pension and UIF Contributions		7,770	10,066	10,363	837	9,789	10,066	(278)	-3%	10,363
Medical Aid Contributions		2,543	2,557	2,451	285	3,084	2,557	527	21%	2,451
Overtime		3,093	2,434	3,361	186	3,262	2,434	829	34%	3,361
Performance Bonus		-	629	-	141	785	629	156	25%	-
Motor Vehicle Allowance		4,006	4,172	4,223	422	4,747	4,172	575	14%	4,223
Cellphone Allowance		-	237	237	28	308	237	71	30%	237
Housing Allowances		428	542	1,275	93	1,084	542	543	100%	1,275
Other benefits and allowances		2,491	2,781	3,823	421	4,185	2,781	1,404	50%	3,823
Payments in lieu of leave		924	500	1,350	(2)	0	500	(500)	-100%	1,350
Long service awards		376	1,467	498	3,868	4,290	1,467	2,823	192%	498
Post-retirement benefit obligations		1,682	3,270	2,074	346	2,074	3,270	(1,196)	-37%	2,074
Sub Total - Other Municipal Staff		73,029	85,408	88,673	11,571	90,096	85,408	4,689	5%	88,673
% increase	4		17.0%	21.4%						21.4%
Total Parent Municipality		82,342	95,346	98,588	12,468	100,070	95,346	4,724	5%	98,588

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2015/16	+1 2016/17	+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	2,195	1,264	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	7,520	6,343	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	1,681	2,012	19,653	22,067	24,756	
Service charges - sanitation revenue		498	554	586	624	605	678	599	708	654	650	651	(368)	6,440	7,458	8,590	
Service charges - refuse		1,029	925	903	993	905	909	940	1,004	950	977	991	621	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	144	282	6,432	6,894	7,391	
Interest earned - external investments		90	97	144	166	153	168	222	177	91	199	232	230	1,970	2,069	2,172	
Interest earned - outstanding debtors		74	75	79	80	110	108	100	109	110	109	104	(288)	770	809	849	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		172	254	46	166	216	140	170	237	227	192	233	(1,408)	646	1,282	1,268	
Licences and permits		31	31	25	43	24	29	29	48	32	34	36	(34)	330	346	364	
Agency services		-	193	24	226	79	-	-	442	133	127	136	(52)	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)	519	2,172	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	14,441	17,329	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)	14	128	273	292	312	
Receipt of non-current debtors		-	-	741	201	79	(346)	743	(127)	71	(499)	223	(1,085)	-	-	-	
Receipt of non-current receivables		2	2	(101)	375	379	1,690	265	(90)	788	546	(99)	(3,752)	6	6	6	
Change in non-current investments		-	-	(14)	(16)	(38)	(30)	(12)	(10)	(14)	-	(56)	191	-	-	-	
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	14,523	9,860	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	7,329	5,957	86,906	91,934	98,042	
Remuneration of councillors		288	288	236	369	364	441	213	352	165	638	244	162	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	4,729	12,066	72,072	76,144	82,012	
Bulk purchases - Water & Sewer		-	93	104	104	5	12	8	19	12	12	12	928	1,310	1,352	1,423	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		268	222	320	210	244	327	520	487	394	473	434	4,568	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	77	175	1,539	1,570	1,601	
General expenses		7,353	2,389	5,739	6,871	(4,561)	5,030	4,195	2,507	6,208	4,829	2,284	1,171	44,015	62,323	81,961	
Cash Payments by Type		21,316	16,521	20,613	19,242	7,632	24,284	18,533	15,798	19,037	18,885	15,110	22,659	219,629	248,430	278,802	
Other Cash Flows/Payments by Type																	
Capital assets		-	12	1,325	1,732	688	2,524	128	1,768	1,404	3,027	2,477	6,605	21,691	31,024	26,770	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	478	478	1,755	2,043	
Other Cash Flow s/Payments		-	-	-	-	-	3,071	-	-	-	-	-	(3,071)	-	-	-	
Total Cash Payments by Type		21,316	16,533	21,938	20,973	8,320	29,880	18,662	17,566	20,441	21,912	17,587	26,671	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)	(1,772)	294	(9,633)	(3,064)	(16,812)	(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	34,934	35,229	25,595	22,531	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	34,934	35,229	25,595	22,531	5,720	5,720	5,811	15,572	

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	127	1,015	-	2,524	-	1,015	1,015	100.0%	0%
August	512	1,569	12	2,524	2,524	12	(2,512)	#####	12%
September	1,317	1,144	1,325	2,524	5,048	1,338	(3,710)	-277.4%	23%
October	1,013	2,919	1,732	2,524	7,572	3,069	(4,503)	-146.7%	35%
November	426	1,103	688	2,524	10,096	3,758	(6,339)	-168.7%	47%
December	1,692	2,607	2,524	2,524	12,620	6,282	(6,339)	-100.9%	58%
January	188	1,475	128	2,524	15,144	6,410	(8,734)	-136.3%	70%
February	1,616	1,748	1,767	2,524	17,668	8,177	(9,491)	-116.1%	81%
March	3,949	1,571	1,571	1,404	19,072	9,748	(9,324)	-95.6%	88%
April	1,394	1,186	1,186	3,027	22,099	10,934	(11,165)	-102.1%	0
May	38,022	2,078	2,078	2,477	24,576	13,012	(11,564)	-88.9%	0
June	4,658	3,277	9,160	5,759	30,335	22,173	(8,162)	-36.8%	0
Total Capital expenditure	54,915	21,691	22,173	32,859					

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 - M12 June										
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	6,048	2,191	5,932	6,048	115	1.9%	6,048
Infrastructure - Road transport		3,126	2,921	2,652	713	2,499	2,652	152	5.7%	2,652
<i>Roads, Pavements & Bridges</i>		2,591	2,311	2,042	439	1,914	2,042	128	6.3%	2,042
<i>Storm water</i>		534	610	610	274	585	610	25	4.0%	610
Infrastructure - Electricity		2,033	2,200	2,936	1,096	2,955	2,936	(19)	-0.7%	2,936
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		2,033	2,200	2,936	1,096	2,955	2,936	(19)	-0.7%	2,936
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		374	240	260	297	318	260	(57)	-22.1%	260
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	140	140	-	20	140	121	86.1%	140
<i>Reticulation Water</i>		374	100	120	297	298	120	(178)	-148.0%	120
Infrastructure - Sanitation		1,269	-	-	-	-	-	-	-	-
<i>Reticulation Sewerage</i>		1,269	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		19	200	200	85	160	200	40	19.8%	200
<i>Waste Management</i>		19	200	200	85	160	200	40	19.8%	200
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		1,704	4,876	4,066	1,354	4,199	4,066	(133)	-3.3%	4,066
Parks & gardens		34	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,562	1,522	1,521	580	1,611	1,521	(91)	-6.0%	1,521
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	2,509	773	2,552	2,509	(43)	-1.7%	2,509
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		108	33	26	-	26	26	(0)	0.0%	26
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	10	10	-	10	10	0	2.0%	10
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2,729	2,510	2,797	794	2,350	2,797	446	16.0%	2,797
General vehicles		157	330	330	-	340	330	(10)	-3.2%	330
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	1,021	89	513	1,021	508	49.8%	1,021
Computers - hardware/equipment		217	875	885	510	1,014	885	(129)	-14.6%	885
Furniture and other office equipment		1,273	269	419	162	354	419	65	15.5%	419
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		933	90	141	34	128	141	13	8.9%	141
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		21	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		454	-	50	50	50	50	(0)	0.0%	50
Computers - software & programming		454	-	-	-	-	-	-	-	-
Other		-	-	50	50	50	50	(0)	0.0%	50
Total Capital Expenditure on new assets	1	11,708	12,947	12,960	4,389	12,532	12,960	428	3.3%	12,960
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 - M12										
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	6,117	1,075	5,613	6,117	504	8.2%	6,117
Infrastructure - Road transport		8,883	1,800	1,800	213	1,429	1,800	371	20.6%	1,800
Roads, Pavements & Bridges		6,100	1,800	1,800	213	1,429	1,800	371	20.6%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	1,087	208	1,083	1,087	4	0.3%	1,087
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	961	198	959	961	2	0.2%	961
Street Lighting		-	130	126	10	124	126	2	1.2%	126
Infrastructure - Water		329	-	300	-	-	300	300	100.0%	300
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	300	-	-	300	300	100.0%	300
Infrastructure - Sanitation		-	3,000	2,930	653	3,101	2,930	(171)	-5.8%	2,930
Reticulation Sewerage		-	3,000	2,930	653	3,101	2,930	(171)	-5.8%	2,930
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	-	-	-	-	-	-	-
Community		542	1,215	1,388	155	1,265	1,388	123	8.9%	1,388
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	1,388	155	1,265	1,388	123	8.9%	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	140	1,436	1,542	107	6.9%	1,707
General vehicles		132	-	165	-	-	-	-	-	165
Specialised vehicles		-	800	800	-	730	800	70	8.7%	800
Plant & equipment		192	88	88	20	77	88	11	12.9%	88
Computers - hardware/equipment		281	97	97	-	93	97	3	3.4%	97
Furniture and other office equipment		7	-	21	-	-	21	21	100.0%	21
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	536	120	535	536	1	0.2%	536
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	47,554	8,745	9,212	1,369	8,314	9,047	734	8.1%	9,212
Specialised vehicles		-	800	800	-	730	800	70	0	800
Refuse		-	800	800	-	730	800	70	0	800
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Expenditure on repairs and maintenance by asset class

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June										
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	5,477	344	2,843	5,477	2,634	48.1%	3,017
Infrastructure - Road transport		1,615	1,275	1,275	112	1,237	1,275	38	3.0%	1,275
Roads, Pavements & Bridges		1,615	1,275	1,275	112	1,237	1,275	38	3.0%	1,275
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	823	212	796	823	27	3.3%	823
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		673	725	725	156	698	725	27	3.7%	725
Street Lighting		92	97	97	56	97	97	0	0.1%	97
Infrastructure - Water		-	-	2,000	-	-	2,000	2,000	100.0%	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	2,000	-	-	2,000	2,000	100.0%	-
Infrastructure - Sanitation		-	-	460	-	-	460	460	100.0%	-
Reticulation		-	-	460	-	-	460	460	100.0%	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	919	20	810	919	109	11.9%	919
Waste Management		-	620	919	20	810	919	109	11.9%	919
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	785	689	129	609	689	80	11.6%	689
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	93	32	71	93	22	23.6%	93
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	546	95	520	546	26	4.8%	546
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	50	1	18	50	32	64.1%	50
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,997	3,701	3,843	435	3,503	3,843	340	8.8%	3,843
General vehicles		2,060	1,852	2,029	233	2,049	2,029	(20)	-1.0%	2,029
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	651	66	534	651	117	17.9%	651
Computers - hardware/equipment		558	89	67	4	67	67	(0)	-0.3%	67
Furniture and other office equipment		21	133	133	12	53	133	80	60.5%	133
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	963	120	799	963	163	17.0%	963
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	312	2,065	2,338	273	11.7%	2,338
Computers - software & programming		-	2,338	2,338	312	2,065	2,338	273	11.7%	2,338
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8,377	9,541	12,346	1,219	9,020	12,346	3,327	26.9%	9,886
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 June 2016:

STANDBY ALLOWANCES paid for the period ending 30 JUNE 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	162.01%	11,646.71	3,248.56	14,895.27	9,194.00	9,194.00
- Budget and Treasury Office	40.13%	5,087.59	0.00	5,087.59	12,678.00	12,678.00
TOTAL	91.36%	16,734.30	3,248.56	19,982.86	21,872.00	21,872.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	606.78%	41,380.27	3,248.55	44,628.82	7,355.00	7,355.00
- Client Services	333.20%	58,766.38	7,447.86	66,214.24	19,872.00	19,872.00
TOTAL	407.11%	100,146.65	10,696.41	110,843.06	27,227.00	27,227.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	95.1%	79,446.62	11,528.60	90,975.22	95,700.00	95,700.00
- Environmental Affairs	67.3%	40,357.81	0.00	40,357.81	60,000.00	60,000.00
- Building and Commonage		0.00	0.00	0.00	0.00	0.00
- Parks and Sport Facilities	127.8%	22,612.70	6,520.20	29,132.90	22,799.00	22,799.00
- Beaches and Holiday Resorts	94.6%	223,833.33	25,306.42	249,139.75	263,395.00	263,395.00
TOTAL	92.7%	366,250.46	43,355.22	409,605.68	441,894.00	441,894.00
INFRASTRUCTURE DIRECTORATE						
- Water	92.1%	409,872.96	35,661.00	445,533.96	483,722.00	483,722.00
- Sewerage and sanitation	99.4%	506,679.10	42,468.87	549,147.97	552,397.00	552,397.00
- Refuse Removal Services	33.8%	2,319.39	0.00	2,319.39	6,868.00	6,868.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	310,276.00	310,276.00
TOTAL	73.7%	918,871.45	78,129.87	997,001.32	1,353,263.00	1,353,263.00
ELECTRICAL SERVICES						
- Electrical Services	66.6%	346,972.69	30,135.49	377,108.18	565,941.00	565,941.00
TOTAL	66.6%	346,972.69	30,135.49	377,108.18	565,941.00	565,941.00
TOTAL	79.4%	1,748,975.55	165,565.55	1,914,541.10	2,410,197.00	2,410,197.00

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 JUNE 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	9,500.00	9,500.00
TOTAL	25.2%	2,395.98	0.00	2,395.98	9,500.00	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	234.6%	19,006.48	7,977.85	26,984.33	11,500.00	11,500.00
- Budget and Treasury Office	59.9%	6,887.22	0.00	6,887.22	11,500.00	11,500.00
TOTAL	147.3%	25,893.70	7,977.85	33,871.55	23,000.00	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	46.6%	17,527.77	1,129.91	18,657.68	40,000.00	40,000.00
TOTAL	46.6%	17,527.77	1,129.91	18,657.68	40,000.00	40,000.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	105.1%	344,603.75	13,318.53	357,922.28	340,450.00	340,450.00
- Environmental Affairs	84.3%	56,871.46	0.00	56,871.46	67,500.00	67,500.00
- Public Services	26.1%	2,838.63	0.00	2,838.63	10,870.00	10,870.00
- Parks and Sport Facilities	120.2%	66,042.94	4,962.51	71,005.45	59,070.00	59,070.00
- Beaches and Holiday Resorts	99.7%	409,762.69	17,685.70	427,448.39	428,810.00	428,810.00
TOTAL	101.0%	880,119.47	35,966.74	916,086.21	906,700.00	906,700.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	56.7%	3,965.71	0.00	3,965.71	7,000.00	7,000.00
- Water	97.8%	646,686.98	47,597.11	694,284.09	710,000.00	710,000.00
- Sewerage and sanitation	98.6%	691,729.93	36,831.62	728,561.55	739,000.00	739,000.00
- Refuse Removal Services	109.0%	357,435.68	27,539.87	384,975.55	353,270.00	353,270.00
- Streets and Stormwater	71.6%	95,292.88	3,678.78	98,971.66	138,260.00	138,260.00
TOTAL	98.1%	1,795,111.18	115,647.38	1,910,758.56	1,947,530.00	1,947,530.00
ELECTRICAL SERVICES						
- Electrical Services	86.2%	346,975.25	23,655.10	370,630.35	430,020.00	430,020.00
TOTAL	86.2%	346,975.25	23,655.10	370,630.35	430,020.00	430,020.00
TOTAL	96.9%	3,068,023.35	184,376.98	3,252,400.33	3,356,750.00	3,356,750.00

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 JUNE 2016			
Check Payments	29634	29778	30,465,868.46
ACB-Payments	93166	93673	
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	15,509,000	5,170,000
	Allocation for the Financial Year:			20,679,000	15,509,000	5,170,000
<u>Equitable Allocation spent versus Budget:</u>				<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	JUNE 2016		252,310	280,794	(28,484)
Free Basics : Electricity	12010126600000	JUNE 2016		80,000	74,951	5,049
Free Basics : Refuse Removal	12010126800000	JUNE 2016		3,184,570	3,190,921	(6,351)
Free Basics : Sanitation	12010126900000	JUNE 2016		2,155,110	2,160,906	(5,796)
Free Basics : Water	12010127000000	JUNE 2016		2,505,690	2,512,824	(7,134)
				8,177,680	8,220,396	(42,716)

Electronic receipts in respect of debtor payments:

Electronic receipts:

Detail of monthly transactions up-to-date:

<u>MONTH</u>	<u>"Easy-pay"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
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
'May 2016	493,357.14	3,183,825.63	1,553,033.08	492,915.94
'June 2016	504,801.76	2,911,607.35	1,392,903.75	402,221.40

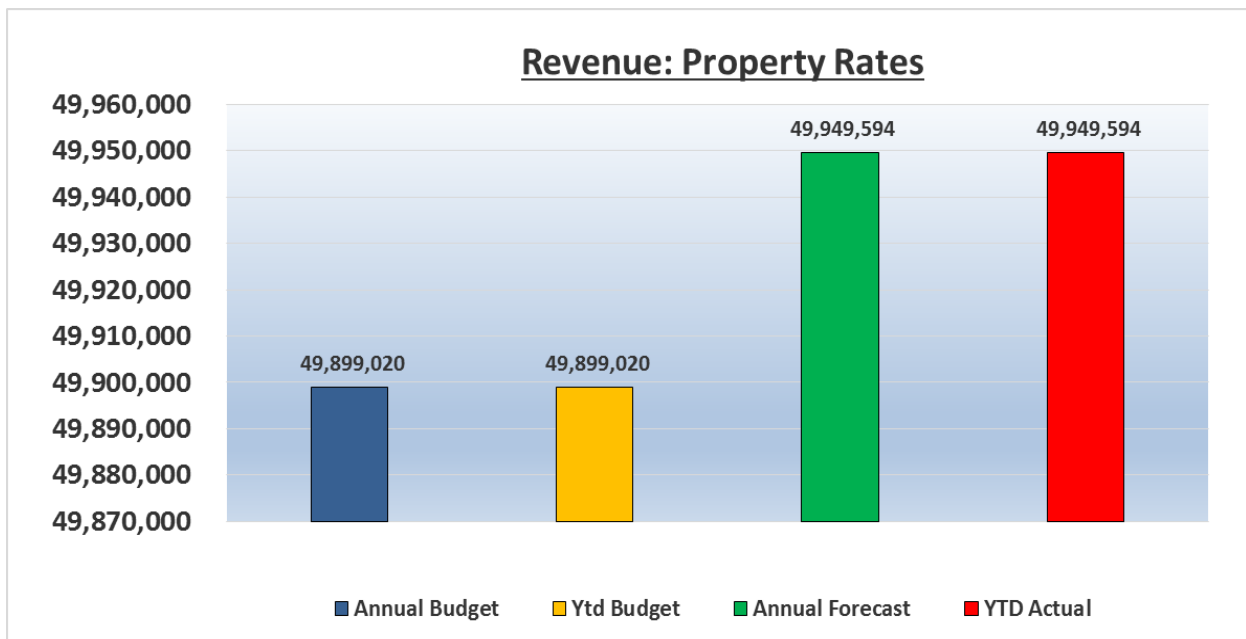
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of June 2016:

Information for month of June is in line with results of April 2016.

<u>OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (APRIL 16)</u>			
<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
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:

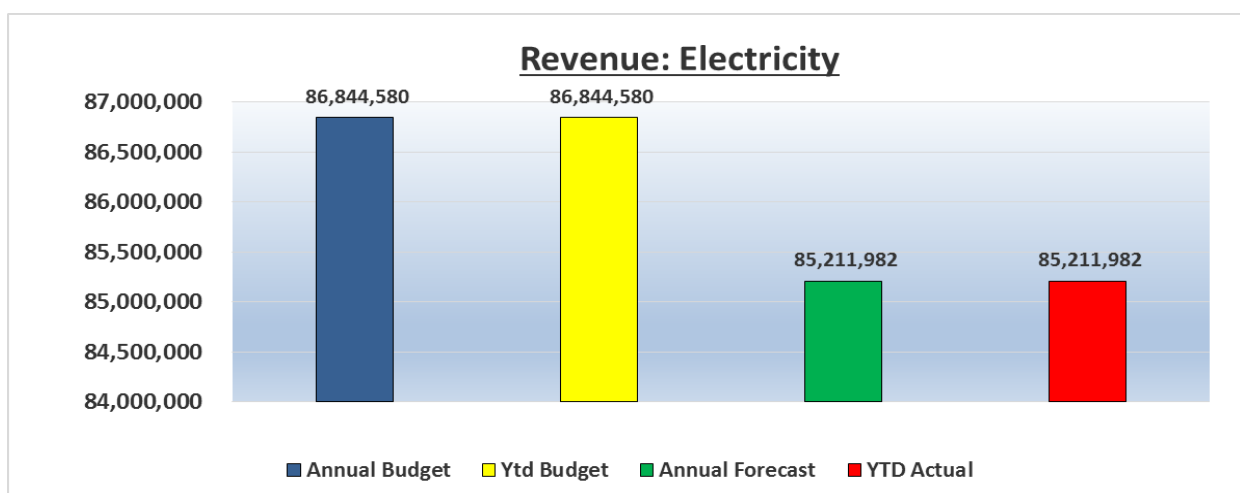


Property rates for the year to date reflects a total of R49.95m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

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.

The revenue for property services outperformed budgeted projections for the financial year 2015-16.

7.2.1.2 Electricity:

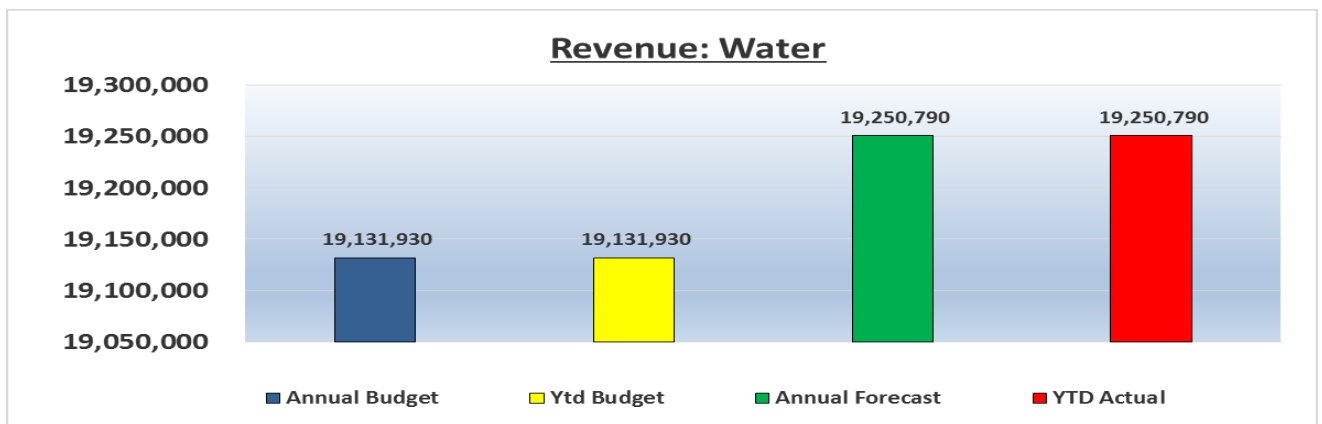


Municipal performance in terms of electricity totals R85.21m of a budget of 86.84m. That corresponds to a 98% performance for the financial year 2015-16.

Electricity income is based on consumer behavior and various other factors. Globally the shift to more energy efficient consumption, educational levels of consumers are increasing and that has an effect on consumption items like electricity purchases.

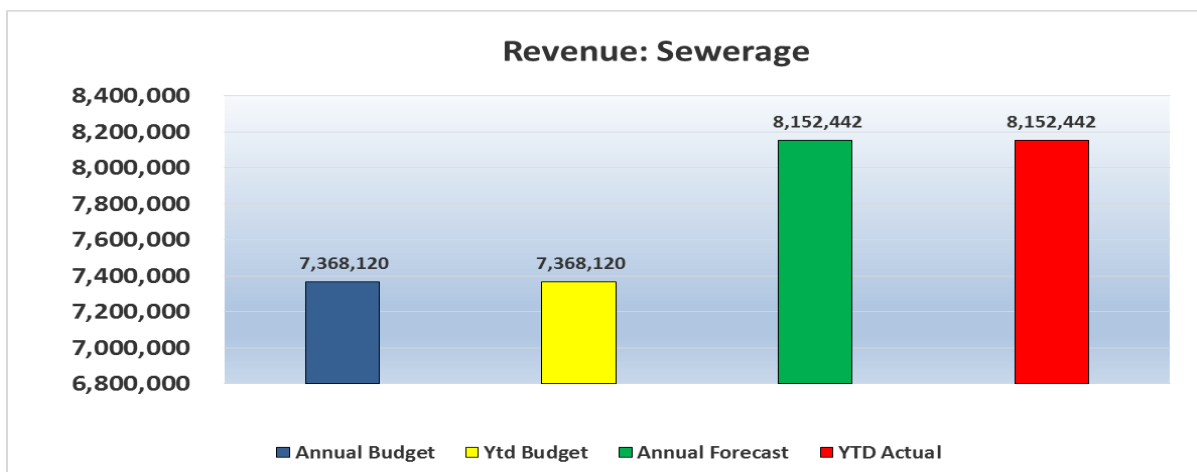
The administration should take this into consideration in future budgetary planning processes to ensure these trends are addressed and mitigate to ensure limited impact on the sustainability of the municipality/

7.2.1.3 Water:



Sale of water totals R19.25m of a budget of R19.13m. These figures represent an over-performance of R118,886. The improved revenue recognized is mainly based on consumptions and the decrease in the water losses due to leaks and other circumstances also contribute to the improved performance.

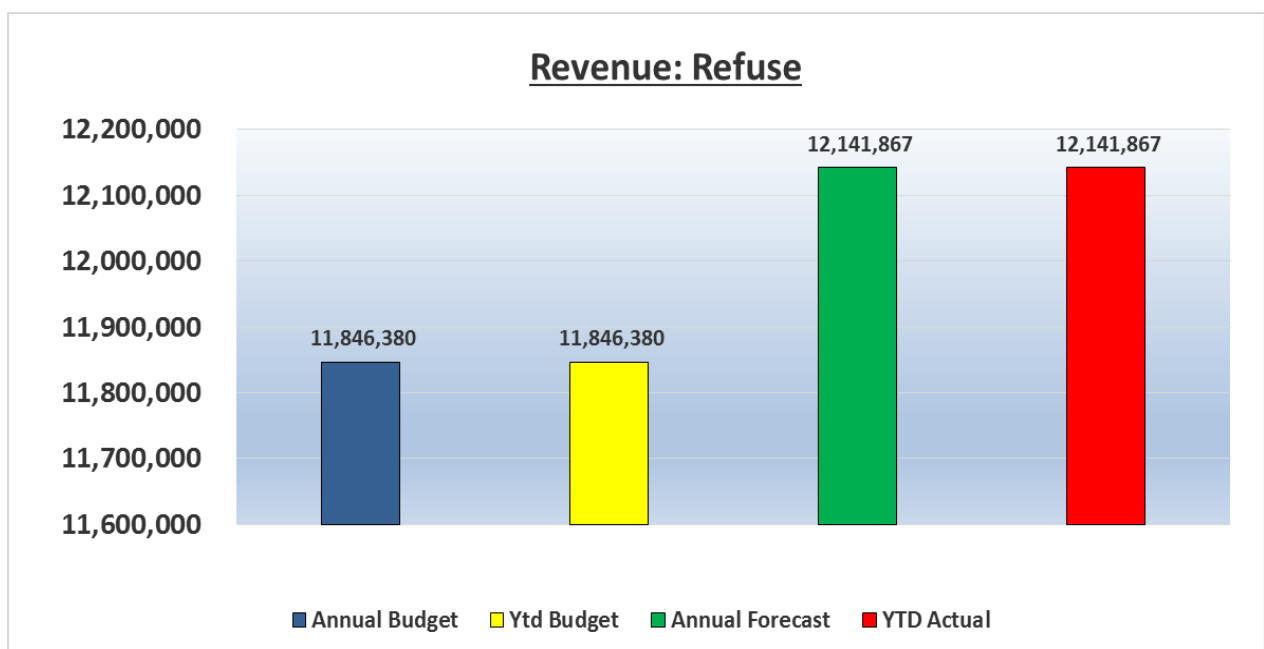
7.2.1.4 Sewerage:



Budget for sewerage totals R7.37m with an actual performance of R8.15m. Income for sewerage services is mainly fixed except for the coastal areas where limited sewerage network connections are available. Removal of sewerage in these circumstances is based on demand.

Another explanation for the improved performance is the building activities in the municipal areas. As more vacant plots are build and used this increase the demand on the network and results in additional income for the municipality.

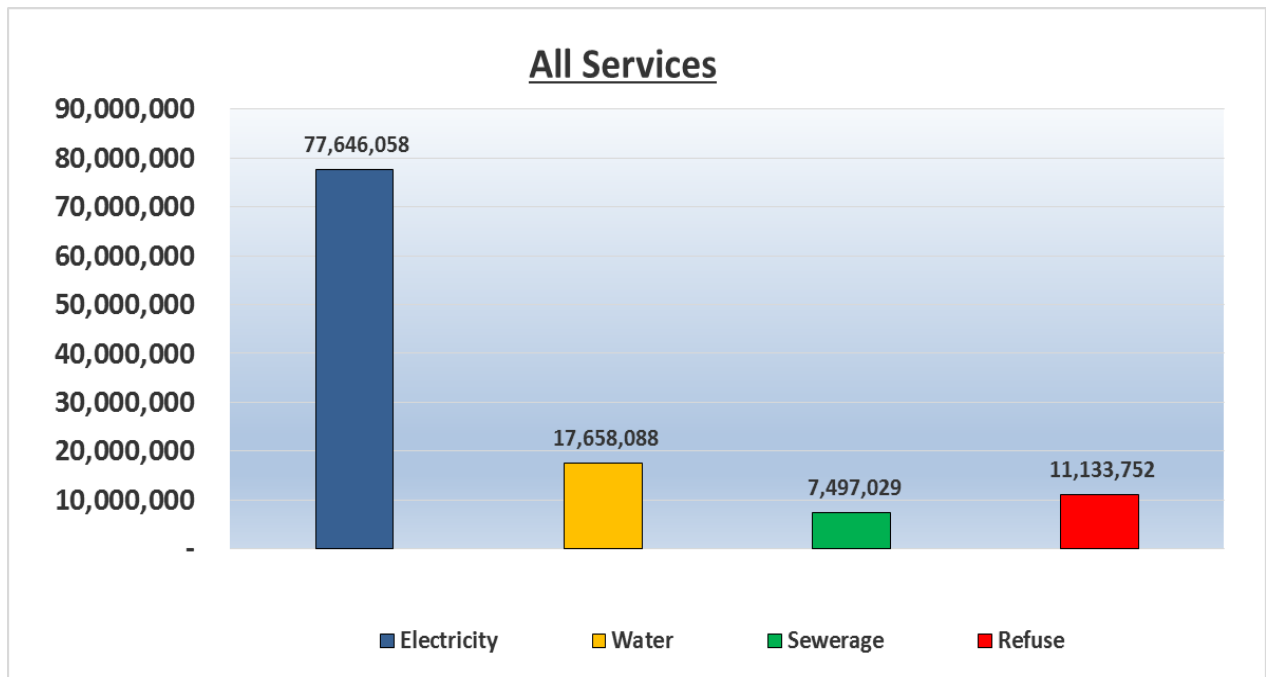
7.2.1.5 Refuse Removal:



Refuse removal over performed in terms of budgeted projections. Budget of R11.85m compared to actuals of R12.14m. Percentage this represents a total of 102.5%.

The additional revenues is mainly a results of increased demand of household and business. Improvement in the billing system also contributes to these better than projected performance.

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.

Two 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.

The municipality is in the process of updating the Project implementation plan to ensure that it becomes a working document being implemented. The aim of the updating is to develop task and responsibilities for ensuring the implementation phase is being complete as planned. The risk register was received from the Vendor (Samras). This document needs further studying to analyse whether the required information will be available as required.

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.

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 I 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 June' 16		Rates				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-4,431.34	-	-	433,491.91	429,060.57	
Transport Western Cape	-	-	-	1,412.67	1,412.67	
Western Cape Education Department	-	-	-	48,922.49	48,922.49	
Health Department	-	-	-	2,179.22	2,179.22	
Housing	-591.87	-340.07	-	18,855.75	17,923.81	
Other	-9,601.12	-	-	93,830.13	84,229.01	
TOTAL OUTSTANDING	-14,624.33	-340.07	-	598,692.17	583,727.77	

Cape Agulhas Municipality for the month ended June' 16		Services				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National Public Works	10,972.01	-	-	10,972.01	21,944.02	
Transport Western Cape	1,519.55	-	-	-	1,519.55	
Western Cape Education Department	26,611.45	-	-	-	26,611.45	
Health Department	-	-	-	-	-	
Housing	-	-	-	-	-	
Other	35,791.02	2,299.94	2,299.94	23,571.91	63,962.81	
TOTAL OUTSTANDING	74,894.03	2,299.94	2,299.94	34,543.92	114,037.83	

Cape Agulhas Municipality for the month ended June' 16		Total Debt	Interest	Grand Total Sec 71
Department Responsible for the Debt				
National Public Works		451,004.59	89,321.07	540,325.66
Transport Western Cape		2,932.22	118.40	3,050.62
Western Cape Education Department		75,533.94	4,362.44	79,896.38
Health Department		2,179.22	161.61	2,340.83
Housing		17,923.81	1,696.36	19,620.17
Other		148,191.82	11,701.08	159,892.90
TOTAL OUTSTANDING		697,765.60	107,360.96	805,126.56

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 - 30 JUNE 2016					
Action Required	Act Ref	Responsibility	Target Date	Date Action Completed	Comments
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Expenditure	31-May-16	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 Expenditure	31 July 2016		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	Complete
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	31 May 2016	Tabled on due date
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

Approve 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	16 May 2016	16 May 2016	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-Mar-16	31-Mar-16	Complete
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

APPENDIX B – PERSONNEL LEAVE

		30 JUNE 2016																														
FINANCE - LEAVE SCHEDULE		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	1
NAME AND SURNAME	JOB TITLE	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F
H VAN BILJON	CHIEF FINANCIAL OFFICER																															
D VAN WYK	MANAGER: INCOME	S	S	S			S	S	S	S	S			S	S	S	S	S														
A VAN WYK	ACCOUNTANT: SERVICES																															
R NEWMAN	SENIOR CLERK: SERVICES																		I													
N VILJOEN	ACCOUNTANT: PROPERTY / HOUSING																					S	S	S								
L DE JAGER	SENIOR CLERK: PROPERTY / HOUSING																															
J TEIXEIRA	SENIOR CLERK: PROPERTY / HOUSING																															
C MARTHINUS	ACCOUNTANT: CREDIT CONTROL										I	I								I												
H JANTJIES	SENIOR CLERK: CREDIT CONTROL																															
Z NGWEVU	SENIOR CLERK: CREDIT CONTROL																															
J JANUARY	SENIOR CLERK: CREDIT CONTROL																		I			S		S	S			F	I	I		
M HUGO	ACCOUNTANT: CASH MANAGEMENT						S	S	S										I													
S ARHENDS	CASHIER											I																				
M HUGO	CASHIER																	I	I	I							I		I			
M PIETERSEN	CASHIER																															
C VISSER	CASHIER																															
D FREDERICKS	METER READER																			I												
M VISAGIE	METER READER																			I		I	I	I	I			I	I	I	I	
I ABRAHAMS	METER READER			I						I	I			S					S													
A ROSSOUW	METER READER			I							I			I		S									S							
R ADONIS	METER READER																															
S DAVIDS	METER READER																															
J JAMNECK	MANAGER: EXPENDITURE																															
L TEIXEIRA	ACCOUNTANT: CREDITORS				S															I												
A MGQUBA	SENIOR CLERK: CREDITORS	I																		I												
A VAN NIEKERK	ACCOUNTANT: SALARIES																															
A ISAACS	SENIOR CLERK: SALARIES				I						O									I										S	S	
E LEONARD	SENIOR CLERK: ASSETS																				I											
R SEFOOR	MANAGER: SCM UNIT																															
R MITCHELL	SCM PRACTITIONER							F	I																							
R JANSEN	CLERK: STORES				I																											
R AUGUST	STOREKEEPER																															
G KOOPMAN	CLERK: SCM PURCHASES				I																											
I JANUARY	ACCOUNTANT SCM																			O												
S STANLEY	MANAGER: BTO OFFICE																															
E BADENHORST	DATA CAPTURER & SYSTEM ADMINISTRATOR																			O		S	S	S	S	S		S	S	S	S	S
W KEMOTIE	INTERN																				I											
K MAKWAKWA	INTERN													S															I			
N XAMLAYO	INTERN	I																													I	I
A HAYWOOD	INTERN																															
F ALEXANDER	INTERN																															

DESCRIPTION: O - OVERTIME TAKEN
 NUMBER - NORMAL LEAVE
 S - SICK LEAVE
 ST - STUDY LEAVE

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2015-16(M12)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 12 June 2016



QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the month ended **30 JUNE 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 13/07/16