

Cape Agulhas Municipality



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MONTHLY BUDGET & PERFORMANCE REPORT 30 NOVEMBER 2015

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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 & performance implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of October 2015.

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 **November 2015** 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.

Mr D O'Neill
Municipal Manager

Date:

2. INTRODUCTION

2.1 PURPOSE

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

2.2 STRATEGIC OBJECTIVE

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

2.3 BACKGROUND

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

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

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

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

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

3. MAYOR'S REPORT

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

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

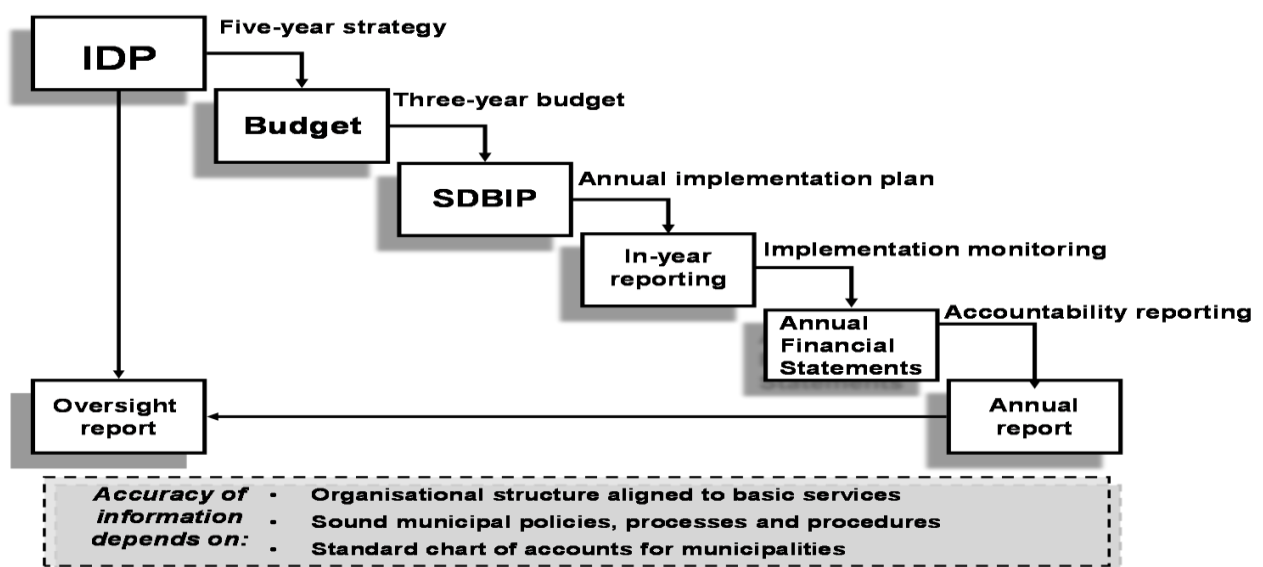
3.1 Budget Process:

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

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

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

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



For the month under review that is the period from 1 July 2015 to 30 October 2015 the following MFMA related activities was successfully complete as per legislative requirements:

November 2015

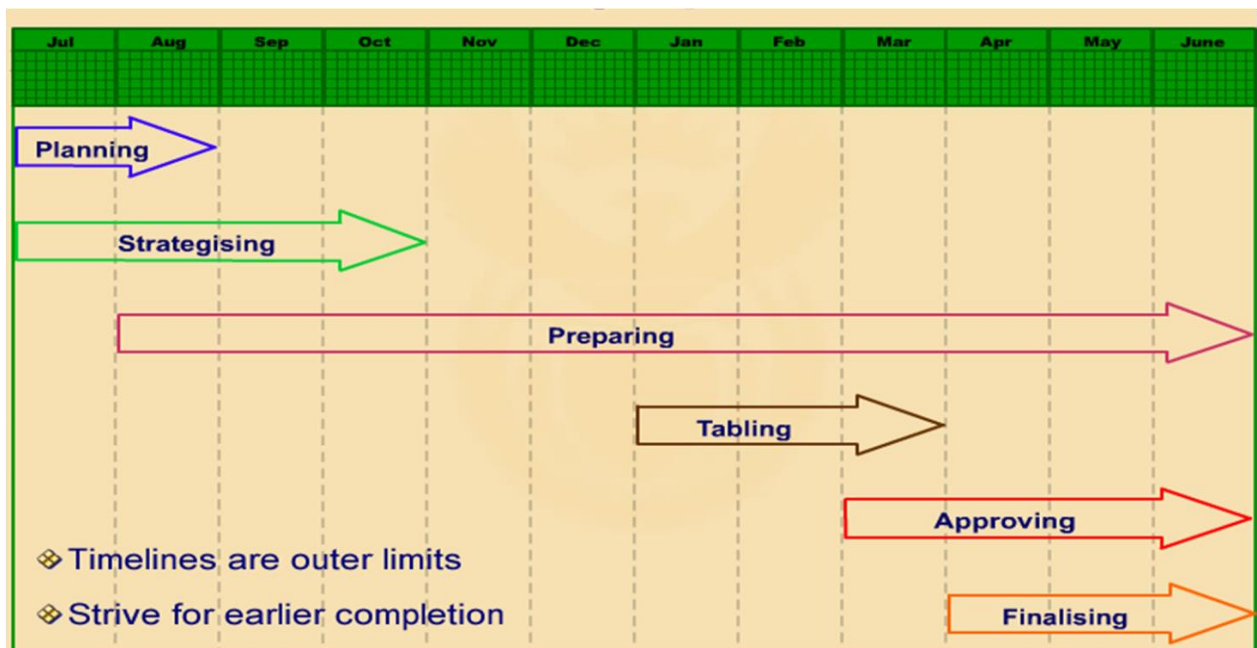
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Following related activities was executed:
 - Memorandum was distributed to the relevant department to inform the sections in respect of the Adjustment Budget process
 - Adjustment budget information was distributed to the relevant departments for the Mid-year review process.
 -

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 November 2015

Budget planning process 2016/2017

The Finance Department is in the process of planning 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 August 2015 council meeting.

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



The activities for the month of December 2015 in terms of the implementation plan is as follows:

- Processing of the Adjustment budget information received from the relevant departments.
- Distributing of a Finance Budget guide for the 2016/2017 Draft Budget process.

More budget related information will be communicated to council on an ongoing basis as part of the monthly financial management reporting process.

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 SCOA implementation process. SCOA 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

3.3 Financial Statements for the Year-ended 30 June 2015

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

3.4 MFMA Implementation Oversight:

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

4. Executive Summary

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

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	21,691	236,597	236,005
Budget to date (YTD)	2,314	50,772	93,484
Year to date (YTD)	3,758	90,266	110,878
Variance to SDBIP	-1,444	-39,494	-17,394
YTD % Variance to SDBIP	62.40%	77.79%	18.61%
% of Annual Budget	17.33%	38.15%	46.98%

Relevant information

Capital Expenditure

- Total expenditure totals 62.4% above projections. This is an indication that the municipality is implementing its capital projects and the budget will be spent as approved
- The funding source for the municipal capital budget consist of the following – Municipal Infrastructure grants, Financial Management grant, Municipal Systems Improvement grant, Thusong grant, External borrowing (loans) and Own internal funds (CRR)
- Provincial Treasury introduced reporting on the highest valued Capital projects and this information informed the Provincial legislature in terms of provincial capital spending.

Operational Expenditure

- At present, operating expenditure incurred amounts to 38.15% of the annual budgeted expenditure - refer to table C3 & C4 for more detail.

- The year to date operating performance records a 77.79% more than the projected budget-to-date.
- The biggest contributor to the actual expenditure total (Table C1 below) is 35.9% for salary related expenses and 34.3% for bulk purchases in terms of the year-to-date spending.

Operational Revenues

- The operational revenue reported reflects 46.98% of the annual budgeted revenue - refer to table C3 & C4 for more detail.
- Year-to-date revenue is 18.61% more than the projected budget-to-date mainly due to the change in recognising annual property rates payments aligned to the new mSCOA requirements. The year-to-date budget calculation will be adjusted accordingly.
- Property rates and service charges represents 76.6% of the total actual revenue collected.
- An amount of R34.09m and / or 68.2% of the total amount budgeted for property rates revenue has been levied to date.

Conclusion

- No material variances in excess of 10% identified between the budgeted figure and actual figures to date.
- The finance department will continue the monitoring of the implementation of the budget and reports to council accordingly on a monthly /quarterly basis per legislative requirements.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M05 November

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	–	2,248	34,089	49,536	(15,446)	-31%	49,956
Service charges	110,248	125,516	–	9,809	50,841	32,389	18,452	57%	125,516
Investment revenue	1,849	1,970	–	153	650	349	301	86%	1,970
Transfers recognised - operational	53,023	30,290	–	7,886	18,387	7,572	10,814	143%	30,290
Other own revenue	16,299	14,809	–	1,339	6,910	3,638	3,273	90%	14,809
Total Revenue (excluding capital transfers and contributions)	224,313	222,541	–	21,435	110,878	93,484	17,394	19%	222,541
Employee costs	78,889	90,608	–	6,846	32,491	20,927	11,564	55%	90,608
Remuneration of Councillors	3,452	3,760	–	284	1,418	879	539	61%	3,760
Depreciation & asset impairment	10,088	8,289	–	540	2,700	2,072	628	30%	8,289
Finance charges	4,731	2,883	–	322	914	–	914	#DIV/0!	2,883
Materials and bulk purchases	58,390	72,802	–	4,690	31,013	16,866	14,148	84%	72,802
Transfers and grants	–	1,539	–	68	704	385	319	83%	1,539
Other expenditure	77,230	56,714	–	3,408	21,026	9,644	11,383	118%	56,714
Total Expenditure	232,780	236,597	–	16,157	90,266	50,772	39,494	78%	236,597
Surplus/(Deficit)	(8,466)	(14,056)	–	5,278	20,612	42,711	(22,099)	-52%	(14,056)
Transfers recognised - capital	14,446	13,464	–	856	2,760	3,366	(606)	-18%	13,464
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	5,980	(592)	–	6,134	23,372	46,078	(22,706)	-49%	(592)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5,980	(592)	–	6,134	23,372	46,078	(22,706)	-49%	(592)
Capital expenditure & funds sources									
Capital expenditure	54,915	21,691	–	688	3,758	3,728	29	1%	–
Capital transfers recognised	13,670	13,464	–	151	2,832	2,314	518	22%	13,464
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	879	2,930	–	–	1	504	(503)	-100%	2,930
Internally generated funds	40,365	5,297	–	538	925	910	14	2%	5,297
Total sources of capital funds	54,915	21,691	–	688	3,758	3,728	29	1%	21,691
Financial position									
Total current assets	37,040	24,722	–	–	62,968	–	–	–	24,722
Total non current assets	381,740	361,359	–	–	385,488	–	–	–	361,359
Total current liabilities	22,237	22,454	–	–	27,452	–	–	–	22,454
Total non current liabilities	103,137	71,767	–	–	103,640	–	–	–	71,767
Community wealth/Equity	293,406	291,860	–	–	317,364	–	–	–	291,860
Cash flows									
Net cash from (used) operating	12,357	8,418	–	12,757	24,233	18,961	(5,272)	-28%	8,418
Net cash from (used) investing	(17,543)	(21,685)	–	(269)	(2,147)	(7,747)	(5,600)	72%	(21,685)
Net cash from (used) financing	41	2,724	–	2,941	2,988	3,044	56	2%	2,724
Cash/cash equivalents at the month/year end	16,263	2,182	–	–	41,337	26,984	(14,353)	-53%	5,720
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,480	3,268	765	544	418	458	2,248	5,549	26,730
Creditors Age Analysis									
Total Creditors	8,948	–	–	–	–	–	–	–	8,948

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) - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		62,825	70,682	–	8,937	49,350	54,494	(5,144)	-9%	70,682
Executive and council		12,826	13,309	–	6,247	12,384	3,286	9,098	277%	13,309
Budget and treasury office		48,012	55,423	–	2,677	36,756	50,718	(13,962)	-28%	55,423
Corporate services		1,987	1,951	–	13	210	490	(280)	-57%	1,951
<i>Community and public safety</i>		41,828	16,696	–	2,524	6,768	4,092	2,676	65%	16,696
Community and social services		31,070	4,983	–	1,712	1,839	1,244	595	48%	4,983
Sport and recreation		5,452	5,415	–	456	3,176	1,272	1,904	150%	5,415
Public safety		5,306	3,999	–	356	1,754	1,001	752	75%	3,999
Housing		–	2,300	–	–	–	575	(575)	-100%	2,300
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		12,042	12,376	–	187	2,391	3,116	(725)	-23%	12,376
Planning and development		923	12,376	–	187	2,391	3,116	(725)	-23%	12,376
Road transport		11,119	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		122,065	136,251	–	10,643	55,129	35,148	19,981	57%	136,251
Electricity		78,254	89,511	–	6,763	36,085	23,523	12,562	53%	89,511
Water		20,690	21,853	–	1,747	8,439	5,125	3,313	65%	21,853
Waste water management		9,769	9,577	–	853	4,216	2,379	1,837	77%	9,577
Waste management		13,352	15,311	–	1,279	6,389	4,121	2,269	55%	15,311
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	238,760	236,005	–	22,291	113,638	96,850	16,788	17%	236,005
Expenditure - Standard										
<i>Governance and administration</i>		63,612	65,659	–	4,378	23,510	13,394	10,116	76%	65,659
Executive and council		14,744	16,682	–	1,084	6,457	3,492	2,965	85%	16,682
Budget and treasury office		31,334	31,219	–	2,077	10,477	6,532	3,946	60%	31,219
Corporate services		17,533	17,758	–	1,217	6,576	3,370	3,206	95%	17,758
<i>Community and public safety</i>		50,078	34,964	–	2,363	13,615	7,389	6,226	84%	34,964
Community and social services		33,003	12,562	–	963	4,336	2,689	1,648	61%	12,562
Sport and recreation		8,170	8,802	–	693	3,115	1,836	1,280	70%	8,802
Public safety		8,905	9,958	–	620	2,886	2,183	703	32%	9,958
Housing		–	3,642	–	87	3,277	682	2,595	380%	3,642
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		19,069	21,210	–	1,464	7,146	4,473	2,673	60%	21,210
Planning and development		3,497	8,187	–	532	2,424	1,674	751	45%	8,187
Road transport		15,226	12,578	–	882	4,501	2,704	1,797	66%	12,578
Environmental protection		346	445	–	50	221	96	125	130%	445
<i>Trading services</i>		100,021	114,763	–	7,952	45,996	25,516	20,479	80%	114,763
Electricity		66,361	81,553	–	5,404	34,334	18,776	15,558	83%	81,553
Water		13,801	13,274	–	1,208	5,091	2,868	2,222	77%	13,274
Waste water management		8,217	7,187	–	616	3,055	1,538	1,518	99%	7,187
Waste management		11,641	12,749	–	723	3,516	2,335	1,181	51%	12,749
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	232,780	236,597	–	16,157	90,266	50,772	39,494	78%	236,597
Surplus/ (Deficit) for the year		5,980	(592)	–	6,134	23,372	46,078	(22,706)	-49%	(592)

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

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

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
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	–	6,247	12,384	3,286	9,098	276.8%	13,309
Vote 2 - Budget and Treasury Office		48,012	55,423	–	2,677	36,756	50,718	(13,962)	-27.5%	55,423
Vote 3 - Corporate Services		2,910	2,740	–	92	524	709	(185)	-26.1%	2,740
Vote 4 - Community and Social Services		31,070	16,696	–	2,524	6,768	4,092	2,676	65.4%	16,696
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	–	6,763	36,085	23,523	12,562	53.4%	89,511
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	–	3,988	21,121	14,521	6,599	45.4%	58,326
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	238,760	236,005	–	22,291	113,638	96,850	16,788	17.3%	236,005
Expenditure by Vote	1									
Vote 1 - Executive and Council		14,744	16,682	–	1,084	6,457	3,492	2,965	84.9%	16,682
Vote 2 - Budget and Treasury Office		31,334	31,219	–	2,077	10,477	6,532	3,946	60.4%	31,219
Vote 3 - Corporate Services		21,030	23,083	–	1,486	8,037	4,480	3,557	79.4%	23,083
Vote 4 - Community and Social Services		33,003	35,409	–	2,413	13,835	7,485	6,350	84.8%	35,409
Vote 5 - Sport and Recreation		8,170	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		8,905	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		11,841	–	–	–	–	–	–	–	–
Vote 8 - Electricity		66,361	81,553	–	5,404	34,334	18,776	15,558	82.9%	81,553
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	–	3,693	17,126	10,008	7,118	71.1%	48,650
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	232,780	236,597	–	16,157	90,266	50,772	39,494	77.8%	236,597
Surplus/ (Deficit) for the year	2	5,980	(592)	–	6,134	23,372	46,078	(22,706)	-49.3%	(592)

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

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

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

- Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan; and
- Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget.

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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		2,248	34,089	49,536	(15,446)	-31%	49,956
Property rates - penalties & collection charges		—	—		—	—	—	—		—
Service charges - electricity revenue		75,494	86,845		6,639	35,188	22,838	12,350	54%	86,845
Service charges - water revenue		18,957	20,408		1,497	7,263	4,778	2,486	52%	20,408
Service charges - sanitation revenue		6,508	6,687		662	3,299	1,660	1,639	99%	6,687
Service charges - refuse revenue		9,290	11,576		1,012	5,091	3,114	1,977	64%	11,576
Service charges - other		—	—		—	—	—	—		—
Rental of facilities and equipment		5,984	6,680		459	3,273	1,565	1,708	109%	6,680
Interest earned - external investments		1,849	1,970		153	650	349	301	86%	1,970
Interest earned - outstanding debtors		996	800		110	418	147	272	185%	800
Dividends received		—	—		—	—	—	—		—
Fines		3,049	1,836		216	854	449	405	90%	1,836
Licences and permits		1,077	330		24	155	77	78	102%	330
Agency services		1,382	1,309		79	523	328	194	59%	1,309
Transfers recognised - operational		53,023	30,290		7,886	18,387	7,572	10,814	143%	30,290
Other revenue		3,810	3,855		359	1,596	1,071	525	49%	3,855
Gains on disposal of PPE		—	—		91	91	—	91	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		224,313	222,541	—	21,435	110,878	93,484	17,394	19%	222,541
Expenditure By Type										
Employee related costs		78,889	90,608		6,846	32,491	20,927	11,564	55%	90,608
Remuneration of councillors		3,452	3,760		284	1,418	879	539	61%	3,760
Debt impairment		5,387	4,690		290	1,159	1,173	(14)	-1%	4,690
Depreciation & asset impairment		10,088	8,289		540	2,700	2,072	628	30%	8,289
Finance charges		4,731	2,883		322	914	—	914	#DIV/0!	2,883
Bulk purchases		58,390	72,802		4,690	31,013	16,866	14,148	84%	72,802
Other materials		—	—		—	—	—	—		—
Contracted services		1,463	8,401		244	1,264	1,180	84	7%	8,401
Transfers and grants		—	1,539		68	704	385	319	83%	1,539
Other expenditure		69,846	43,623		2,874	18,604	7,291	11,313	155%	43,623
Loss on disposal of PPE		535	—		—	—	—	—		—
Total Expenditure		232,780	236,597	—	16,157	90,266	50,772	39,494	78%	236,597
Surplus/(Deficit)		(8,466)	(14,056)	—	5,278	20,612	42,711	(22,099)	(0)	(14,056)
Transfers recognised - capital		14,446	13,464		856	2,760	3,366	(606)	(0)	13,464
Contributions recognised - capital		—	—		—	—	—	—		—
Contributed assets		—	—		—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		5,980	(592)	—	6,134	23,372	46,078			(592)
Taxation		—	—	—	—	—	—	—		—
Surplus/(Deficit) after taxation		5,980	(592)	—	6,134	23,372	46,078			(592)
Attributable to minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		5,980	(592)	—	6,134	23,372	46,078			(592)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		5,980	(592)	—	6,134	23,372	46,078			(592)

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

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November										
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	-	-	-	206	(206)	-100%	-
Vote 5 - Sport and Recreation		101	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Road Transport		91	-	-	-	-	-	-		-
Vote 8 - Electricity		744	-	-	-	-	-	-		-
Vote 9 - Water		259	-	-	-	-	-	-		-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 11 - Waste Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 13 - Other		-	-	-	-	-	-	-		-
Vote 14 - Infrastructure		-	1,350	-	28	28	232	(204)	-88%	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	1,195	2,550	-	28	28	438	(410)	-94%	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		64	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		409	28	-	21	21	5	17	351%	-
Vote 3 - Corporate Services		1,255	1,567	-	54	531	269	262	97%	-
Vote 4 - Community and Social Services		1,164	5,771	-	20	113	992	(879)	-89%	-
Vote 5 - Sport and Recreation		1,555	-	-	-	-	-	-		-
Vote 6 - Public Safety		17	-	-	-	-	-	-		-
Vote 7 - Road Transport		9,458	-	-	-	-	-	-		-
Vote 8 - Electricity		2,278	3,330	-	557	1,264	572	692	121%	-
Vote 9 - Water		117	-	-	-	-	-	-		-
Vote 10 - Waste Water Management		750	-	-	-	-	-	-		-
Vote 11 - Waste Management		36,610	-	-	-	-	-	-		-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 13 - Other		42	-	-	-	-	-	-		-
Vote 14 - Infrastructure		-	8,446	-	8	1,799	1,452	348	24%	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	53,720	19,141	-	661	3,729	3,290	439	13%	-
Total Capital Expenditure		54,915	21,691	-	688	3,758	3,728	29	1%	-
Capital Expenditure - Standard Classification										
Governance and administration		1,728	1,594	-	76	552	274	278	102%	1,594
Executive and council		64	-	-	-	-	-	-		-
Budget and treasury office		409	28	-	21	21	5	17	351%	28
Corporate services		1,255	1,567	-	54	531	269	262	97%	1,567
Community and public safety		2,837	6,971	-	20	113	1,198	(1,085)	-91%	6,971
Community and social services		1,164	5,315	-	12	43	914	(870)	-95%	5,315
Sport and recreation		1,656	1,349	-	5	66	232	(166)	-72%	1,349
Public safety		17	307	-	3	4	53	(49)	-92%	307
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		9,592	5,246	-	8	800	902	(102)	-11%	5,246
Planning and development		-	-	-	-	-	-	-		-
Road transport		9,592	5,246	-	8	800	902	(102)	-11%	5,246
Environmental protection		-	-	-	-	-	-	-		-
Trading services		40,759	7,880	-	584	2,293	1,354	938	69%	7,880
Electricity		3,022	3,330	-	557	1,264	572	692	121%	3,330
Water		376	240	-	-	-	41	(41)	-100%	240
Waste water management		750	4,050	-	-	1,001	696	305	44%	4,050
Waste management		36,610	260	-	27	27	45	(18)	-40%	260
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	54,915	21,691	-	688	3,758	3,728	29	1%	21,691
Funded by:										
National Government		12,053	13,245	-	139	2,816	2,276	540	24%	13,245
Provincial Government		1,618	220	-	12	15	38	(22)	-59%	220
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		13,670	13,464	-	151	2,832	2,314	518	22%	13,464
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	879	2,930	-	-	1	504	(503)	-100%	2,930
Internally generated funds		40,365	5,297	-	538	925	910	14	2%	5,297
Total Capital Funding		54,915	21,691	-	688	3,758	3,728	29	1%	21,691

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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		16,263	2,182		39,474	2,182
Call investment deposits		–	–		–	–
Consumer debtors		19,392	20,909		22,459	20,909
Other debtors		69	854		69	854
Current portion of long-term receivables		6	6		6	6
Inventory		1,309	770		959	770
Total current assets		37,040	24,722	–	62,968	24,722
Non current assets						
Long-term receivables		277	306		267	306
Investments		45	45		45	45
Investment property		40,686	40,683		40,686	40,683
Investments in Associate		–	–		–	–
Property, plant and equipment		287,234	302,231		290,992	302,231
Agricultural		–	–		–	–
Biological assets		–	–		–	–
Intangible assets		443	1,263		443	1,263
Other non-current assets		53,056	16,830		53,056	16,830
Total non current assets		381,740	361,359	–	385,488	361,359
TOTAL ASSETS		418,780	386,081	–	448,456	386,081
LIABILITIES						
Current liabilities						
Bank overdraft		–	–		–	–
Borrowing		304	570		304	570
Consumer deposits		3,845	4,171		3,903	4,171
Trade and other payables		9,316	6,970		14,619	6,970
Provisions		8,772	10,743		8,626	10,743
Total current liabilities		22,237	22,454	–	27,452	22,454
Non current liabilities						
Borrowing		1,222	2,385		1,222	2,385
Provisions		101,914	69,382		102,418	69,382
Total non current liabilities		103,137	71,767	–	103,640	71,767
TOTAL LIABILITIES		125,374	94,221	–	131,092	94,221
NET ASSETS	2	293,406	291,860	–	317,364	291,860
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		277,656	291,860		301,614	291,860
Reserves		15,750	–		15,750	–
TOTAL COMMUNITY WEALTH/EQUITY	2	293,406	291,860	–	317,364	291,860

The average debtor's collection rate up to the end of **November 2015** reflects as follows:

	October	November	Average YTD
Monthly Debt Collection rate	200.28%	117.58%	100.00%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		172,331	48,108		3,737	32,414	20,045	12,369	62%	48,108
Service charges		-	120,873		9,738	49,942	51,792	(1,850)	-4%	120,873
Other revenue		-	12,572		998	5,908	5,987	(79)	-1%	12,572
Government - operating		48,251	30,290		6,893	21,547	18,371	3,175	17%	30,290
Government - capital		12,921	13,464		6,732	11,528	8,415	3,112	37%	13,464
Interest		2,845	2,740		263	1,069	947	122	13%	2,740
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(223,912)	(216,532)		(15,214)	(96,596)	(85,954)	10,642	-12%	(216,532)
Finance charges		(78)	(1,558)		(322)	(874)	-	874	#DIV/0!	(1,558)
Transfers and Grants		-	(1,539)		(68)	(704)	(641)	62	-10%	(1,539)
NET CASH FROM/(USED) OPERATING ACTIVITIES		12,357	8,418	-	12,757	24,233	18,961	(5,272)	-28%	8,418
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-		-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-		79	1,021	-	1,021	#DIV/0!	-
Decrease (increase) other non-current receivables		41	6		379	658	3	655	26204%	6
Decrease (increase) in non-current investments		(0)	-		(38)	(68)	-	(68)	#DIV/0!	-
Payments										
Capital assets		(17,584)	(21,691)		(688)	(3,758)	(7,749)	(3,992)	52%	(21,691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17,543)	(21,685)	-	(269)	(2,147)	(7,747)	(5,600)	72%	(21,685)
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		11	58	114	(56)	-49%	273
Payments										
Repayment of borrowing		(160)	(478)		-	-	-	-		(478)
NET CASH FROM/(USED) FINANCING ACTIVITIES		41	2,724	-	2,941	2,988	3,044	56	2%	2,724
NET INCREASE/ (DECREASE) IN CASH HELD		(5,144)	(10,543)	-	15,430	25,074	14,258			(10,543)
Cash/cash equivalents at beginning:		21,407	12,726			16,263	12,726			16,263
Cash/cash equivalents at month/year end:		16,263	2,182			41,337	26,984			5,720

Year to date Cash flow information reports a positive balance of R41.337m for the period ended November 2015. The municipality will use the Mid – year budget review process to review the Cash flow position and ensure projections until 30 June 2016 will be in line with actual performance.

Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	No material variances			Will be addressed during the Mid-year review process
2	<u>Expenditure By Type</u>			
	No material variances			Will be addressed during the Mid-year review process
3	<u>Capital Expenditure</u>			
	No material variances			Will be addressed during the Mid-year review process
4	<u>Financial Position</u>			
	No material variances			Will be addressed during the Mid-year review process
5	<u>Cash Flow</u>			
	No material variances			Will be addressed during the Mid-year review process
6	<u>Measureable performance</u>			
	No material variances			Will be addressed during the Mid-year review process
7	<u>Municipal Entities</u>			
	Not applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

The Mid-year budget process in January / February will be used to ensure all material variances are addressed as required.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	0.0%	1.0%	2.8%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.6%	13.5%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.7%	3.4%	0.0%	5.1%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves		7.8%	0.0%	0.0%	7.8%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	166.6%	110.1%	0.0%	229.4%	110.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		73.1%	9.7%	0.0%	143.8%	9.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.8%	9.9%	0.0%	20.6%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.2%	40.7%	0.0%	29.3%	40.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	4.3%	0.0%	3.2%	4.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.6%	5.0%	0.0%	0.8%	3.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		56385.6%	33732.2%	#DIV/0!	30446.4%	16228.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		825.7%	875.0%	#DIV/0!	394.6%	875.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11.6%	1.5%	#DIV/0!	72.9%	1.5%

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 29.3% which is less than the budgeted percentage of 40.70%. 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 - M05 November

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,144	282	224	127	104	126	641	1,095	4,742	2,093		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,165	275	90	52	47	58	224	509	8,420	891		
Receivables from Non-exchange Transactions - Property Rates	1400	2,024	2,247	102	91	77	75	286	1,710	6,612	2,238		
Receivables from Exchange Transactions - Waste Water Management	1500	898	131	95	78	35	28	205	395	1,864	741		
Receivables from Exchange Transactions - Waste Management	1600	1,382	152	113	91	43	53	254	468	2,556	909		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	5	0		
Interest on Arrear Debtor Accounts	1810	28	51	13	14	13	16	118	771	1,025	932		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(165)	130	128	92	97	101	521	602	1,506	1,413		
Total By Income Source	2000	13,480	3,268	765	544	418	458	2,248	5,549	26,730	9,217	-	-
2014/15 - totals only		11,793	1,007	596	503	464	366	2,612	4,002	21,343	7,946	3,501	
Debtors Age Analysis By Customer Group													
Organs of State	2200	45	325	2	2	1	1	15	490	882	509		
Commercial	2300	3,359	113	20	15	16	13	84	187	3,807	315		
Households	2400	10,066	2,460	740	527	400	443	2,144	4,788	21,568	8,302		
Other	2500	9	370	3	1	1	0	5	83	474	91	3,501	
Total By Customer Group	2600	13,480	3,268	765	544	418	458	2,248	5,549	26,730	9,217	3,501	-

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

<u>Outstanding Debtors:</u>						
<u>Outstanding Debtor Age Analyses as at month-end:</u>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
October 2015	11,249,342	2,298,144	1,077,838	3,938,851	8,946,558	27,510,733
November 2015	10,735,544	2,744,072	1,160,164	764,986	11,324,974	26,729,740
						-780,993
<u>Debtors Turnover Rate:</u>						
	NORM		ÓCTOBER		NOVEMBER	
	11.50- 15 %		17.52%		17.02%	
<u>Number of Accounts issued for the month:</u>						
	ÓCTOBER				NOVEMBER	
	14,841				14,689	

Credit Control: Actions Applied		ÓCTOBER	NOVEMBER
Summonses issued		105	380
Section 65(A)1		39	7
Sentences		20	11
Warrant for execution		17	5
Warrant for arrests		6	1
Garnishee Orders		2	2
Auctions		0	0
Number of debtors handed over to attorneys (Rates & Hou:		0	0
Number of debtors handed over to attorneys (Services & C		0	0
Electricity Service			
Number of consumers disconnected due to non-payment		24	0
Number of consumers re-connected		4	0
		20	0

Commiseration Rebate in respect of Basic Services allocated: NOVEMBER 2015					
TOWNS		"Poor" household,	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
Currently the systems is unable to provide the required information per town	BREDASDORP				
	NAPIER				
	PROTEM				
	STRUISBAAI & L'AGULHAS				
	KLIPDALE				
	WAENHUISKRANS				
	KASSIESBAAI				
	ELIM				
	DEURGANGSKAMP				
		156	3,325	3,481	805,650.64

The municipality maintained a collection ratio in excess of 100% for the months of October and November 2015. 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 - M05 November

WCCS Cape Agulhas - Supporting Table 004 Monthly Budget Statement - aged creditors - m05 November											
Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6,707	-	-	-	-	-	-	-	6,707	
Bulk Water	0200	104	-	-	-	-	-	-	-	104	
PAYE deductions	0300	938	-	-	-	-	-	-	-	938	
VAT (output less input)	0400	(126)	-	-	-	-	-	-	-	(126)	
Pensions / Retirement deductions	0500	1,324	-	-	-	-	-	-	-	1,324	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	8,948	-	-	-	-	-	-	-	8,948	

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 - M05 November

Woods Cape Agulhas - Supporting Table 003 Monthly Budget Statement - Investment portfolio - 11/05/2019									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
INVESTEC		32 Days	Call	09.11.15 - 09	55	6.5%	10,000	-	10,000
STANDARD		32 Days	Call	09.11.15 - 09	29	6.5%	5,000	-	5,000

Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of November 2015.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	23,601	–	6,893	17,289	8,232	8,942	108.6%	23,601
Local Government Equitable Share			20,679		6,893	15,509	6,567	8,942	136.2%	20,679
Finance Management			1,230		–	1,230	1,230			1,230
Municipal Systems Improvement			150		–	150	150			150
Municipal Infrastructure (MIG)			542		–	–	–			542
EPWP Incentive			1,000		–	400	285			1,000
RBIG			–		–	–	–			–
Other transfers and grants [insert description]										
Provincial Government:		–	6,689	–	357	4,615	–	4,615	#DIV/0!	6,689
Housing			2,300		–	2,855	–	2,855	#DIV/0!	2,300
Community Development Workers			54		–	–	–			54
Subsidy Main Roads			73		–	–	–			73
Subsidy Libraries			4,250		–	1,403	–	1,403	#DIV/0!	4,250
Thusong Centre			12		–	–	–			12
Provincial Treasury Support Grant			–		357	357	–	357	#DIV/0!	–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]										
Total Operating Transfers and Grants	5	–	30,290	–	7,250	21,904	8,232	13,557	164.7%	30,290
Capital Transfers and Grants										
National Government:		–	13,245	–	–	4,775	1,663	2,112	127.1%	13,245
Municipal Infrastructure (MIG)			10,245		–	2,775	663	2,112	318.9%	10,245
Finance Management			220		–	220	220			220
Municipal Systems Improvement			780		–	780	780			780
INEG			2,000		–	1,000	–			2,000
Other capital transfers [insert description]										
Provincial Government:		–	220	–	–	21	21	–		220
Subsidy Libraries			21		–	21	21	–		21
Thusong Centre			199		–	–	–			199
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]										
Total Capital Transfers and Grants	5	–	13,464	–	–	4,796	1,683	2,112	125.5%	13,464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	43,754	–	7,250	26,699	9,915	15,669	158.0%	43,754

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Worcester Cape Agribusiness - Supporting Table 001 (1) Monthly Budget Statement - transfers and grant expenditure - May November										
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	–	220	9,954	5,900	4,054	68.7%	23,601
Local Government Equitable Share			20,679			8,616	5,170	3,446	66.7%	20,679
Finance Management			1,230		27	775	308	468	152.2%	1,230
Municipal Systems Improvement			150		12	55	38	17	46.3%	150
Municipal Infrastructure (MIG)			542		67	182	136	47	34.4%	542
EPWP Incentive			1,000		114	326	250	76	30.4%	1,000
RBIG			–		–	–	–	–		–
Other transfers and grants [insert description]							–	–		
Provincial Government:		–	6,689	–	395	1,687	1,672	15	0.9%	6,689
Housing			2,300		–	–	575	(575)	-100.0%	2,300
Community Development Workers			54		3	10	14	(4)	-27.1%	54
Subsidy Main Roads			73		–	–	18	(18)	-100.0%	73
Subsidy Libraries			4,250		392	1,677	1,062	615	57.9%	4,250
Thusong Centre			12		–	–	3	(3)	-100.0%	12
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	30,290	–	615	11,642	7,572	4,069	53.7%	30,290
Capital expenditure of Transfers and Grants										
National Government:		–	13,245	13,245	139	2,816	3,311	(495)	-14.9%	13,245
Municipal Infrastructure (MIG)			10,245	10,245	32	1,796	2,561	(766)	-29.9%	10,245
Finance Management			220	220	–	121	55	66	120.7%	220
Municipal Systems Improvement			780	780	–	280	195	85	43.6%	780
INEG			2,000	2,000	107	620	500	120	23.9%	2,000
0			–	–	–	–	–	–		–
Other capital transfers [insert description]								–		–
Provincial Government:		–	220	220	12	12	55	(43)	-78.2%	220
Subsidy Libraries			21	21	–	–	5	(5)	-100.0%	21
Thusong Centre			199	199	12	12	50	(38)	-76.0%	199
District Municipality:		–	–	–	766	14,470	–	14,470	0.0%	–
0					766	14,470		14,470	0.0%	
Other grant providers:		–	–	–	–	–	–	–		–
0								–		
Total capital expenditure of Transfers and Grants		–	13,464	13,464	916	17,298	3,366	13,932	413.9%	13,464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	43,754	13,464	1,531	28,940	10,939	18,001	164.6%	43,754

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,119	2,299		173	867	537	329	61%	2,299
Pension and UIF Contributions		333	345		28	137	81	56	70%	345
Medical Aid Contributions		–	–		–	–	–	–		–
Motor Vehicle Allowance		812	874		67	334	204	130	64%	874
Cellphone Allowance		188	239		15	76	56	20	37%	239
Housing Allowances		–	–		–	–	–	–		–
Other benefits and allowances		–	4		1	4	1	3	307%	4
Sub Total - Councillors		3,452	3,760	–	284	1,418	879	539	61%	3,760
% increase	4		8.9%							8.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,838	4,094		482	1,822	946	877	93%	4,094
Pension and UIF Contributions		686	746		62	308	172	136	79%	746
Medical Aid Contributions		196	214		17	88	49	39	79%	214
Overtime		–	–		–	–	–	–		–
Performance Bonus		513	629		–	–	145	(145)	-100%	629
Motor Vehicle Allowance		504	416		27	137	96	41	42%	416
Cellphone Allowance		–	–		2	11	–	11	#DIV/0!	–
Housing Allowances		–	–		–	–	–	–		–
Other benefits and allowances		125	80		6	28	19	9	49%	80
Payments in lieu of leave		–	–		–	–	–	–		–
Long service awards		–	–		–	–	–	–		–
Post-retirement benefit obligations	2	–	–		–	–	–	–		–
Sub Total - Senior Managers of Municipality		5,861	6,179	–	597	2,394	1,427	967	68%	6,179
% increase	4		5.4%							5.4%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754		4,076	20,095	13,108	6,987	53%	56,754
Pension and UIF Contributions		7,770	10,066		757	3,647	2,325	1,322	57%	10,066
Medical Aid Contributions		2,543	2,557		235	1,159	590	568	96%	2,557
Overtime		3,093	2,434		213	1,058	562	496	88%	2,434
Performance Bonus		–	629		–	–	145	(145)	-100%	629
Motor Vehicle Allowance		4,006	4,172		332	1,616	964	653	68%	4,172
Cellphone Allowance		–	237		23	130	55	75	137%	237
Housing Allowances		428	542		89	445	125	320	256%	542
Other benefits and allowances		2,491	2,781		304	1,480	642	838	130%	2,781
Payments in lieu of leave		924	500		9	45	115	(70)	-61%	500
Long service awards		376	489		38	77	113	(36)	-32%	489
Post-retirement benefit obligations	2	1,682	3,270		173	346	755	(410)	-54%	3,270
Sub Total - Other Municipal Staff		73,029	84,430	–	6,249	30,097	19,500	10,597	54%	84,430
% increase	4		15.6%							15.6%
Total Parent Municipality		82,342	94,368	–	7,130	33,909	21,806	12,103	56%	94,368

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November																
Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year	Budget Year +1 2016/17	Budget Year +2
R thousands	1															
Cash Receipts By Source																
Property rates		3,409	6,661	6,466	12,140	3,737	4,009	4,009	4,009	4,009	4,009	4,009	(8,360)	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	7,540	6,149	6,571	6,824	6,911	7,614	7,315	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,838	1,692	1,802	1,884	1,725	1,727	1,371	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	586	624	605	629	465	512	517	573	536	340	6,440	7,458	8,590
Service charges - refuse		1,029	925	903	993	905	1,005	551	884	998	997	1,001	957	11,148	12,767	14,570
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		247	265	1,329	952	478	517	1,278	248	367	379	227	145	6,432	6,894	7,391
Interest earned - external investments		90	97	144	166	153	72	227	182	165	231	266	177	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	79	80	110	74	71	74	77	62	72	(78)	770	809	849
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		172	254	46	166	216	58	68	74	59	42	38	(548)	646	1,282	1,268
Licences and permits		31	31	25	43	24	29	29	28	28	26	25	10	330	346	364
Agency services		—	193	24	226	79	126	54	120	127	85	103	173	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	—	—	6,893	4,278	759	856	648	3,740	1,284	(2,821)	30,290	49,172	68,946
Other revenue		319	270	138	178	201	535	334	156	142	185	385	1,012	3,855	4,141	4,435
Cash Receipts by Source		26,049	20,347	18,519	24,336	21,629	20,710	15,687	15,516	15,845	18,964	17,288	(306)	214,582	255,391	298,857
Other Cash Flows by Source																
Transfer receipts - capital		4,796	—	—	—	6,732	—	—	—	5,049	—	—	(3,112)	13,464	13,761	12,965
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	2,930	—	—	—	—	—	—	—	2,930	11,850	5,235
Increase in consumer deposits		(3)	27	10	13	11	23	23	23	23	23	23	79	273	292	312
Receipt of non-current debtors		—	—	741	201	79	—	—	—	—	—	—	(1,021)	—	—	—
Receipt of non-current receivables		2	2	(101)	375	379	1	1	1	1	1	1	(655)	6	6	6
Change in non-current investments		—	—	(14)	(16)	(38)	—	—	—	—	—	—	68	—	—	—
Total Cash Receipts by Source		30,843	20,375	19,156	24,910	31,722	20,733	15,710	15,539	20,917	18,987	17,312	(4,948)	231,255	281,300	317,376
Cash Payments by Type																
Employee related costs		5,937	6,095	7,187	6,409	6,505	6,911	7,907	6,949	6,902	7,144	6,998	11,962	86,906	91,934	98,042
Remuneration of councillors		288	288	236	369	364	293	293	457	313	313	313	233	3,760	3,968	4,188
Interest paid		—	—	173	378	322	825	—	—	—	—	—	(140)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	8,290	5,513	2,367	8,159	1,673	8,704	6,659	72,072	76,144	82,012
Bulk purchases - Water & Sewer		—	93	104	104	5	151	100	43	148	30	158	373	1,310	1,352	1,423
Other materials		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services		268	222	320	210	244	1,085	648	691	705	776	1,013	2,287	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		301	—	146	189	68	128	128	128	128	128	128	66	1,539	1,570	1,601
General expenses		7,353	2,389	5,739	3,471	3,411	6,602	1,011	3,367	3,148	4,495	4,352	(1,323)	44,015	62,323	81,961
Cash Payments by Type		21,316	16,521	20,613	15,843	15,604	24,285	15,600	14,002	19,503	14,560	21,666	20,116	219,629	248,430	278,802
Other Cash Flows/Payments by Type																
Capital assets		—	12	1,325	1,732	688	2,607	1,475	1,748	1,571	1,186	2,078	7,269	21,691	31,024	26,770
Repayment of borrowing		—	—	—	—	—	239	—	—	—	—	—	239	478	1,755	2,043
Other Cash Flows/Payments		—	—	—	—	8,278	—	—	—	—	—	—	(8,278)	—	—	—
Total Cash Payments by Type		21,316	16,533	21,938	17,574	24,570	27,131	17,075	15,750	21,074	15,746	23,744	19,346	241,799	281,209	307,615
NET INCREASE/(DECREASE) IN CASH HELD		9,527	3,842	(2,782)	7,335	7,152	(6,398)	(1,365)	(211)	(157)	3,241	(6,433)	(24,294)	(10,543)	91	9,761
Cash/cash equivalents at the month/year beginning:		16,263	25,790	29,632	26,850	34,185	41,337	34,939	33,574	33,363	33,205	36,447	30,014	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	34,185	41,337	34,939	33,574	33,363	33,205	36,447	30,014	5,720	5,720	5,811	15,572

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	127	1,015		–	–	1,015	1,015	100.0%	0%
August	512	1,569		12	12	2,584	2,572	99.5%	0%
September	1,317	1,144		1,325	1,338	3,728	2,391	64.1%	29%
October	1,013	2,919		1,732	3,069	6,647	3,578	53.8%	66%
November	426	1,103		688	3,758	7,749	3,992	51.5%	81%
December	1,692	2,607		–		10,356	–		
January	188	1,475		–		11,832	–		
February	1,616	1,748		–		13,579	–		
March	3,949	1,571		–		15,150	–		
April	1,394	1,186		–		16,336	–		
May	38,022	2,078		–		18,414	–		
June	4,658	3,277		–		21,691	–		
Total Capital expenditure	54,915	21,691	–	3,758					

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 - M05 November

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		3,575	5,561	–	142	1,541	956	(585)	-61.2%	5,561
Infrastructure - Road transport		625	2,921	–	8	798	502	(296)	-59.0%	2,921
Roads, Pavements & Bridges		91	2,311	–	8	769	397	(372)	-93.6%	2,311
Storm water		534	610	–	–	29	105	76	72.1%	610
Infrastructure - Electricity		2,245	2,200	–	107	716	378	(338)	-89.3%	2,200
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		2,098	2,200	–	107	716	378	(338)	-89.3%	2,200
Street Lighting		147	–	–	–	–	–	–	–	–
Infrastructure - Water		–	240	–	–	–	41	41	100.0%	240
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	140	–	–	–	24	24	100.0%	140
Reticulation Water		–	100	–	–	–	17	17	100.0%	100
Infrastructure - Sanitation		685	–	–	–	–	–	–	–	–
Reticulation Sewerage		685	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		19	200	–	27	27	34	7	21.5%	200
Waste Management		19	200	–	27	27	34	7	21.5%	200
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		1,372	4,876	–	–	38	838	801	95.5%	4,876
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		1,271	1,522	–	–	2	262	260	99.3%	1,522
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	3,312	–	–	–	569	569	100.0%	3,312
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		101	33	–	–	26	6	(20)	-363.6%	33
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	10	–	–	10	2	(8)	-470.2%	10
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		2,134	2,510	–	64	181	431	250	58.0%	2,510
General vehicles		157	330	–	–	1	57	56	99.1%	330
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		127	945	–	6	42	162	120	73.9%	945
Computers - hardware/equipment		222	875	–	22	98	150	53	35.1%	875
Furniture and other office equipment		1,063	269	–	36	41	46	6	12.4%	269
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		543	90	–	–	–	15	15	100.0%	90
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		21	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		280	–	–	–	–	–	–	–	–
Computers - software & programming		280	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	7,361	12,947	–	206	1,759	2,225	466	20.9%	12,947
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

Capital expenditure on renewal of existing assets by asset class

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

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	-	446	1,541	1,016	(526)	-51.7%	5,910
Infrastructure - Road transport		8,883	1,800	-	1	1	309	308	99.6%	1,800
Roads, Pavements & Bridges		6,100	1,800	-	1	1	309	308	99.6%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	-	445	539	191	(349)	-182.8%	1,110
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	-	421	502	168	(334)	-198.0%	980
Street Lighting		-	130	-	24	37	22	(15)	-67.8%	130
Infrastructure - Water		329	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	3,000	-	-	1,001	516	(485)	-94.1%	3,000
Reticulation Sewerage		-	3,000	-	-	1,001	516	(485)	-94.1%	3,000
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	-	-	-	-	-	-	-
Community		542	1,215	-	-	12	209	197	94.4%	1,215
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	-	-	12	209	197	94.4%	1,215
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		612	1,620	-	37	445	278	(167)	-60.0%	1,620
General vehicles		132	-	-	-	-	-	-	-	-
Specialised vehicles		-	800	-	-	0	137	137	99.8%	800
Plant & equipment		192	88	-	5	12	15	3	21.9%	88
Computers - hardware/equipment		281	97	-	18	18	17	(1)	-6.4%	97
Furniture and other office equipment		7	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	-	14	416	109	(306)	-280.7%	635
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	47,554	8,745	-	482	1,998	1,503	(495)	-33.0%	8,745
Specialised vehicles		-	800	-	-	0	137	137	0	800
Refuse		-	800	-	-	0	137	137	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 - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,380	2,718	2,718	335	781	454	(326)	-71.9%	2,718
Infrastructure - Road transport		1,615	1,275	1,275	205	449	213	(236)	-110.7%	1,275
Roads, Pavements & Bridges		1,615	1,275	1,275	205	449	213	(236)	-110.7%	1,275
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	823	65	161	137	(23)	-17.1%	823
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		673	725	725	60	138	121	(17)	-13.7%	725
Street Lighting		92	97	97	5	23	16	(7)	-41.9%	97
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	620	65	171	104	(67)	-64.8%	620
Waste Management		-	620	620	65	171	104	(67)	-64.8%	620
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	785	785	68	155	131	(24)	-18.0%	785
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	150	-	0	25	25	98.9%	150
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	585	60	146	98	(48)	-49.3%	585
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	50	9	9	8	(0)	-3.6%	50
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,997	3,701	3,701	159	716	619	(97)	-15.7%	3,701
General vehicles		2,060	1,852	1,852	63	393	310	(83)	-26.9%	1,852
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	533	47	175	89	(86)	-96.2%	533
Computers - hardware/equipment		558	89	89	2	5	15	9	63.8%	89
Furniture and other office equipment		21	133	133	0	2	22	20	92.0%	133
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	1,094	46	141	183	42	22.9%	1,094
Other Buildings		1,616	-	-	-	-	-	-	-	-
Other Land		111	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	2,338	2,338	25	1,333	391	(942)	-241.0%	2,338
Computers - software & programming		-	2,338	2,338	25	1,333	391	(942)	-241.0%	2,338
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8,377	9,541	9,541	587	2,984	1,595	(1,389)	-87.1%	9,541
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Depreciation by asset class

7. Other Information

7.1 Expenditure Management:

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

7.1.1 Personnel

Leave schedule for the month November 2015 as per Annexure "B"

7.1.2 Salary Payment:

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

Following a summary of Standby & Overtime payment in respect of October 2015:

OVERTIME paid for the period ending 30 NOVEMBER 2015

<u>DEPARTMENT</u>	<u>% USED TO DATE</u>	<u>PREVIOUS MONTH to DATE</u>	<u>CURRENT MONTH</u>	<u>ACTUAL TO DATE</u>	<u>PRO-RATA BUDGETED FOR THE YEAR</u>	<u>BUDGET FOR THE YEAR</u>
MUNICIPAL MANAGER						
- Municipal Manager	25.2%	2,395.98	0.00	2,395.98	3,166.67	9,500.00
TOTAL	25.2%	2,395.98	0.00	2,395.98	3,166.67	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	63.0%	6,638.44	611.03	7,249.47	3,833.33	11,500.00
- Budget and Treasury Office	38.1%	4,384.02	0.00	4,384.02	3,833.33	11,500.00
TOTAL	50.6%	11,022.46	611.03	11,633.49	7,666.67	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	13,174.83		13,174.83	0.00	0.00
TOTAL	0.0%	13,174.83	0.00	13,174.83	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	46.1%	96,096.55	24,050.70	120,147.25	86,816.67	260,450.00
- Environmental Affairs	64.0%	14,181.37	5,392.04	19,573.41	10,186.67	30,560.00
- Public Services	0.0%	0.00		0.00	3,623.33	10,870.00
- Parks and Sport Facilities	49.4%	25,095.37	4,113.28	29,208.65	19,690.00	59,070.00
- Beaches and Holiday Resorts	39.4%	92,212.33	23,545.58	115,757.91	97,936.67	293,810.00
TOTAL	43.5%	227,585.62	57,101.60	284,687.22	218,253.33	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	33.0%	2,311.93		2,311.93	2,333.33	7,000.00
- Water	50.7%	176,620.36	51,417.15	228,037.51	149,786.67	449,360.00
- Sewerage and sanitation	51.6%	175,937.08	40,129.35	216,066.43	139,496.67	418,490.00
- Refuse Removal Services	43.5%	104,641.01	27,262.23	131,903.24	101,090.00	303,270.00
- Streets and Stormwater	19.3%	18,123.48	8,562.75	26,686.23	46,086.67	138,260.00
TOTAL	46.0%	477,633.86	127,371.48	605,005.34	438,793.33	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	32.8%	113,132.42	28,026.37	141,158.79	143,340.00	430,020.00
TOTAL	32.8%	113,132.42	28,026.37	141,158.79	143,340.00	430,020.00
TOTAL	43.5%	844,945.17	213,110.48	1,058,055.65	811,220.00	2,433,660.00

STANDBY ALLOWANCES paid for the period ending 30 NOVEMBER 2015

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	No budget	4,917.56	0.00	4,917.56	0.00	0.00
- Budget and Treasury Office	No budget	5,087.59	0.00	5,087.59	0.00	0.00
TOTAL		10,005.15	0.00	10,005.15	0.00	0.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	12,979.44	0.00	12,979.44	0.00	0.00
- Client Services	No budget	19,803.09	0.00	19,803.09	0.00	0.00
TOTAL		32,782.53	0.00	32,782.53	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	55.6%	31,180.80	5,376.08	36,556.88	21,900.00	65,700.00
- Environmental Affairs	No budget	12,338.71	3,274.50	15,613.21	0.00	0.00
- Buiding and Commonage	0.0%	0.00	0.00	0.00	21,887.00	65,661.00
- Parks and Sport Facilities	0.0%	0.00	0.00	0.00	15,109.33	45,328.00
- Beaches and Holiday Resorts	99.8%	78,130.68	18,638.89	96,769.57	32,309.00	96,927.00
TOTAL	54.4%	121,650.19	27,289.47	148,939.66	91,205.33	273,616.00
INFRASTRUCTURE DIRECTORATE						
- Water	55.5%	139,838.02	28,055.89	167,893.91	100,769.00	302,307.00
- Sewerage and sanitation	99.0%	164,319.13	44,217.92	208,537.05	70,198.33	210,595.00
- Refuse Removal Services	0.0%	0.00	0.00	0.00	33,357.67	100,073.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	106,467.00	319,401.00
TOTAL	40.4%	304,157.15	72,273.81	376,430.96	310,792.00	932,376.00
ELECTRICAL SERVICES						
- Electrical Services	75.6%	121,972.42	29,223.15	151,195.57	66,647.00	199,941.00
TOTAL	75.6%	121,972.42	29,223.15	151,195.57	66,647.00	199,941.00
TOTAL	51.2%	590,567.44	128,786.43	719,353.87	468,644.33	1,405,933.00

A total amount of R2,43 million is budgeted for overtime in respect of the financial year under review. The total spending at the year to dated totals R1,058m and / or 43.47%. This spending pattern is in line with projections for overtime, although some sections within administration spend more than the projected budget.

Sections that should be noted for excessive spending above projections are the following:

- Revenue Management
- Environmental affairs
- Information services

The budgeted totals for standby is R1,41 million. The year to date reflects a 51.1% spending and / or R719 thousand of the total budget.

Special attention should be drawn to the standby spending of the following sections:

- Beaches and Holiday resorts
- Sewerage and sanitation
- Electricity services

Other sections where standby allowances was paid with no budget provisions is the following:

- Revenue services –
 - Standby for pre-paid electricity to community , corrected during Adjustment budget process

- Budget and Treasury office –
 - Data officials, that's required to assist with Financial system
- Information Technology (IT) –
 - IT officials required to assist, will be corrected during Adjustment budget process
- Environmental Affairs

Managers should ensure proper planning to address this overspending, which can result in unauthorized expenditures.

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 NOVEMBER 2015	Check Payments	28477	28602	
	ACB-Payments	90450	90795	
	Amount Paid			23,111,514.07
	Total Investment			10,000,000.00

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

7.2 Revenue Management:

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

Equitable Allocation received versus Budget				Budget	Received	UNSPENT
12010251000000				20,679,000	8,616,000	-
Allocation for the Financial Year:				20,679,000	8,616,000	0
Equitable Allocation spent versus Budget				Budget	Allocated	UNSPENT
Free Basics : Electricity (ESKOM)	15080126700000	NOV 2015		253,310	112,322	140,988
Free Basics : Electricity	12010126600000	NOV 2015		0	26,988	(26,988)
Free Basics : Refuse Removal	12010126800000	NOV 2015		3,454,690	1,292,359	2,162,331
Free Basics : Sanitation	12010126900000	NOV 2015		2,835,790	866,743	1,969,047
Free Basics : Water	12010127000000	NOV 2015		1,229,520	990,009	239,511
				7,773,310	3,288,421	4,484,889

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>
November 14	819,257.00	2,735,675.63	1,049,230.51	566,307.31
Desember 14	739,807.00	2,745,964.05	1,192,392.60	590,278.68
January 15	591,585.00	2,759,024.85	1,074,459.42	452,278.72
February 15	667,282.00	3,351,044.25	1,114,856.68	628,144.66
March 15	673,882.00	2,992,535.95	1,054,879.46	507,405.91
April 15	695,754.00	2,789,853.75	1,076,792.92	487,282.90
May 15	650,576.00	2,776,499.42	972,453.21	462,604.59
June 15	696,094.00	2,711,005.22	966,020.74	412,956.23
July 15	439,109.32	2,613,967.86	1,229,290.07	540,678.75
August 15	1,560,937.35	2,814,452.51	1,174,877.82	818,629.96
September 15	1,235,993.82	3,097,365.10	1,372,819.02	701,618.20
October 15	1,287,482.78	6,525,878.64	1,654,531.90	1,059,063.25
November 15	532,338.90	3,091,609.00	1,586,052.69	533,026.84

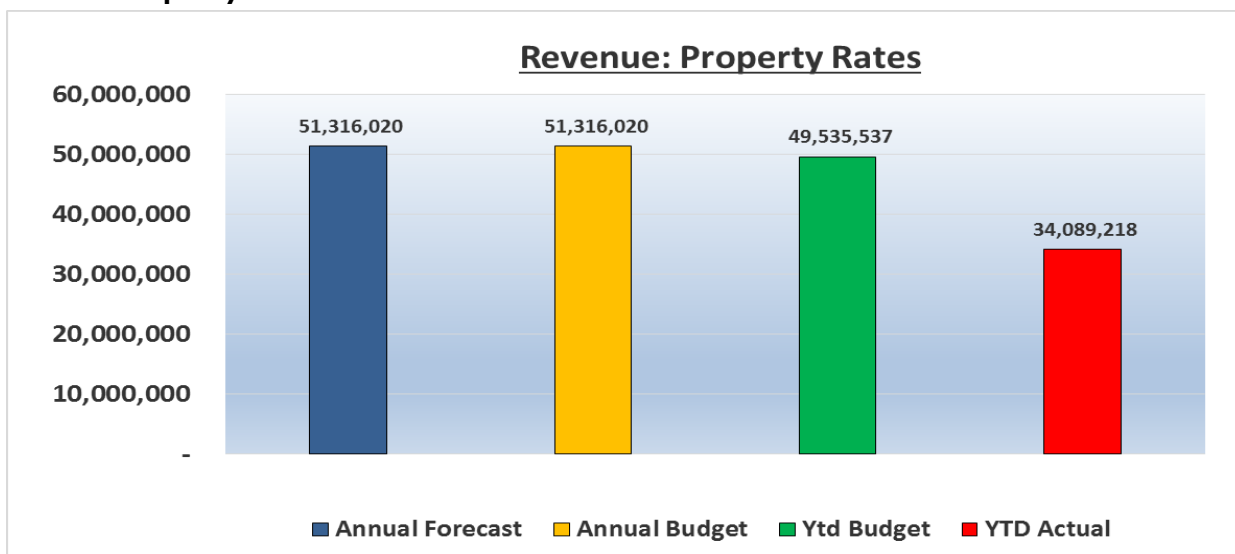
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of November 2015:

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (NOVEMBER 15)

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	694.68	Lawyers Acc	Yes
M J KLOPPERS	767.80	Monthly	No
H J KLOPPERS	395.90	Lawyers Acc	Yes
CAPE AGULHAS PIGGERY	2,549.07	Annually	No
N VALENTINE	294.61	Annually	No
B MAFENGU	176.85	Dormant	No
JJ KLOPPERS	6,787.67	Lawyers Acc	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	680.61	Lawyers Acc	Yes
D JAARS	595.91	Lawyers Acc	Yes
D JAARS	820.20	Lawyers Acc	Yes
J DAVIDS	100.77	Monthly	No
BREDASDORP KLEINBOERE	7,087.49	Annually	Yes
TARGETSHELF	5,506.89	Lawyers Acc	Yes
TEHILLA COMMUNITY	1,700.41	Lawyers Acc	Yes
TEHILLA COMMUNITY	2,559.55	Monthly	No
R WYNGAARD	1,381.13	Lawyers Acc	Yes
T VAN ZYL	90.90	Monthly	No
HAASBEKKIE CRECHE	312.10	Monthly	No
HAASBEKKIE CRECHE	161.38	Lawyers Acc	Yes
HAASBEKKIE CRECHE	483.02	Lawyers Acc	Yes
HAASBEKKIE CRECHE	328.71	Monthly	Yes
J DE JAGER	177.12	Monthly	No
J DE JAGER	275.63	Lawyers Acc	Yes
J DE JAGER	1,215.54	Monthly	No
J DE JAGER	270.51	Monthly	Yes
	48,769.16		

7.2.1 Actual Revenue - Property Rates and Service Charges:

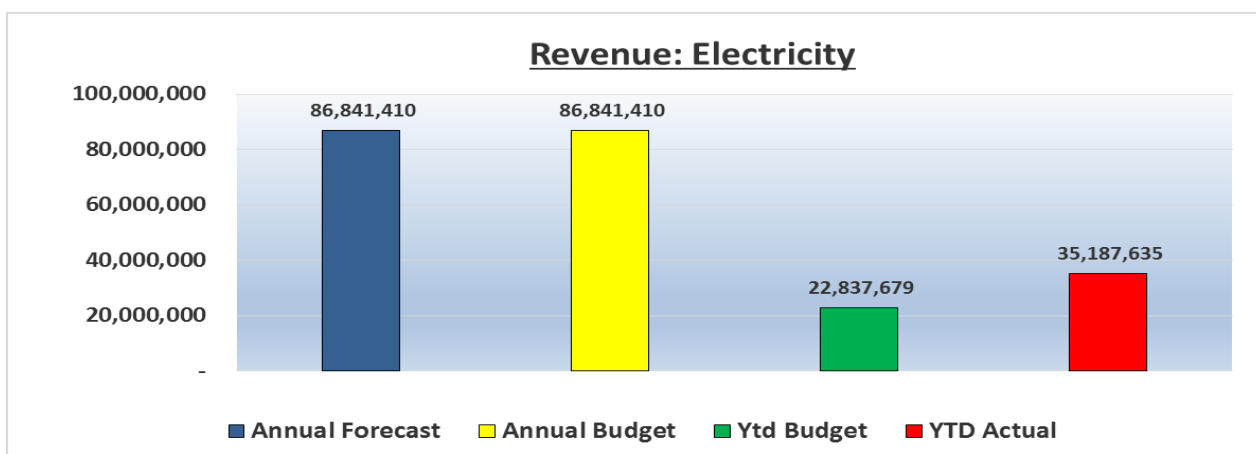
7.2.1.1 Property Rates:



Property rates for the year to date reflects a total of R34.089m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

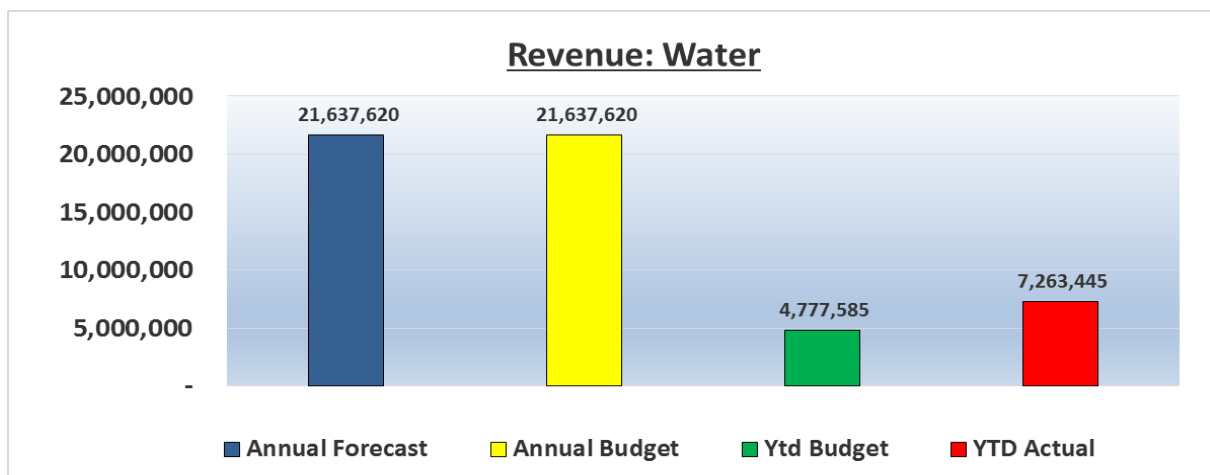
Municipal practice is normally to require payment either by means of a monthly payment or the yearly payment whom is due at the end of October of the financial year.

7.2.1.2 Electricity:



Year to date Electricity income totals R35.18m of a total projected budget of R86.8m.

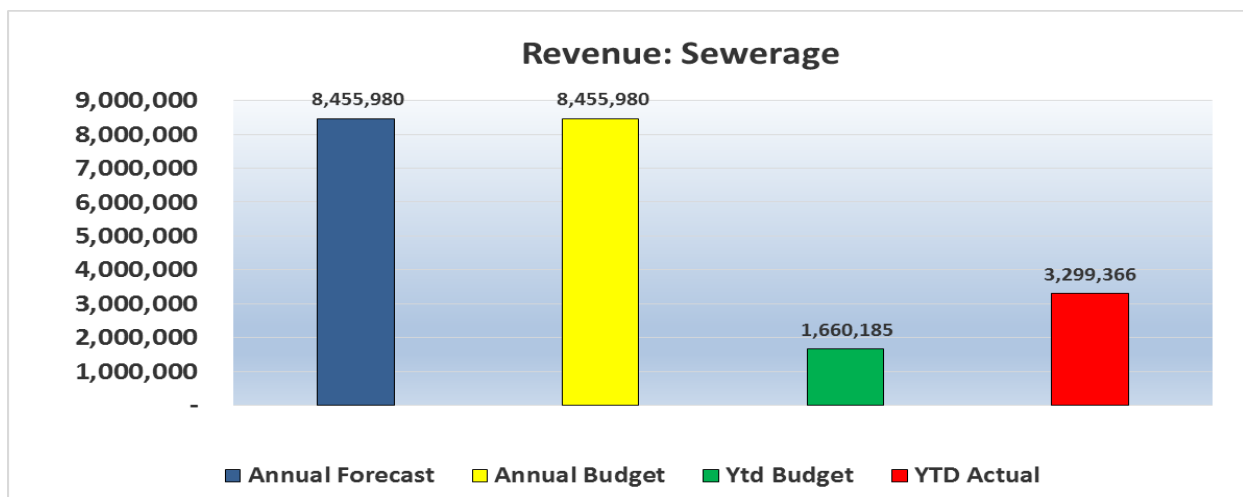
7.2.1.3 Water:



Revenue totals R7.263 million for the period ending 31 November 2015. This is higher than the projected R4.8 million based on a proportional allocation of the budget.

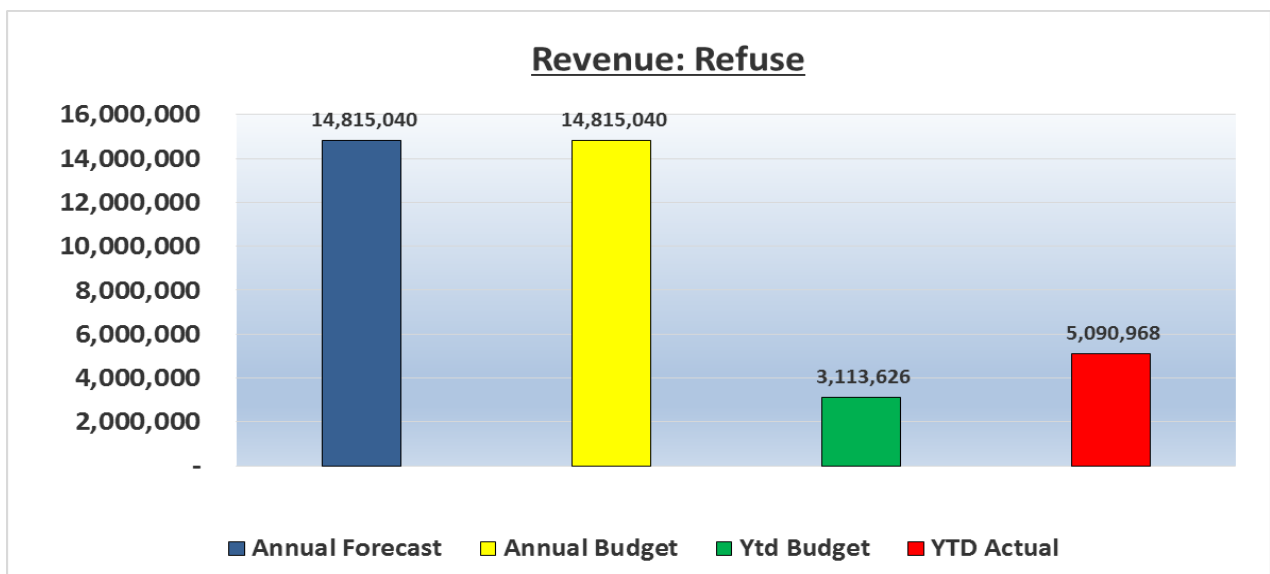
The period under review was primarily the winter period and this also contributes to the lower than expected revenue income. Increases in revenue income is expected over the 2nd and 3rd quarter of the financial year, due to the holiday season.

7.2.1.4 Sewerage:



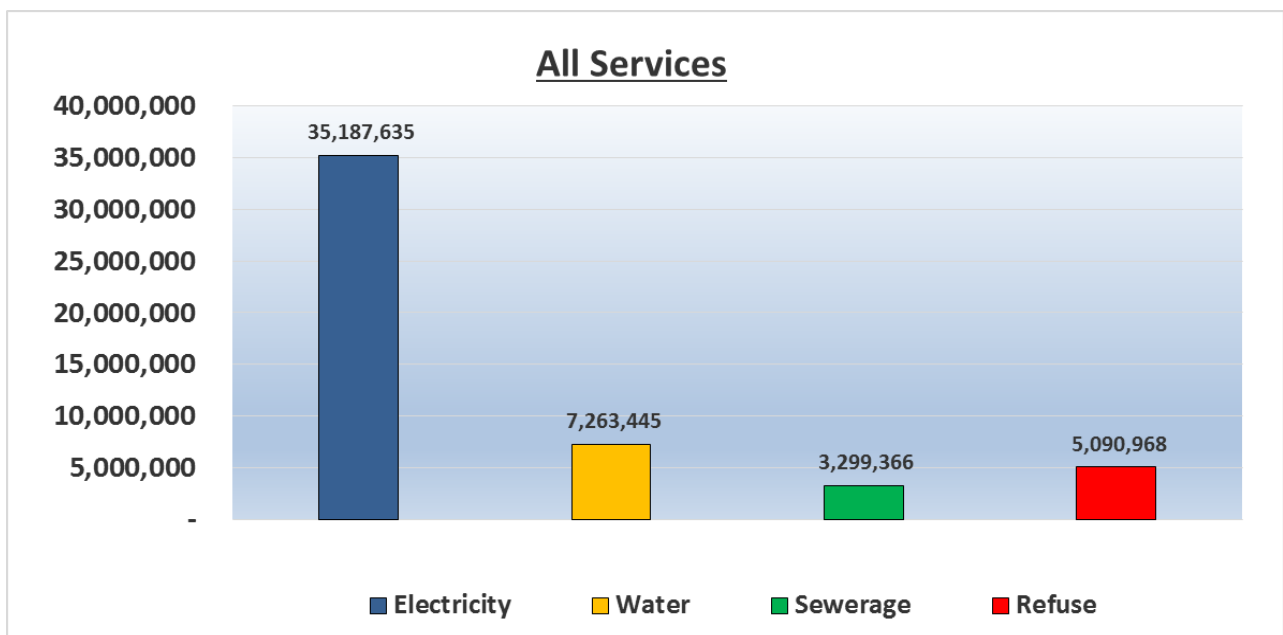
Based on the budget the income is higher than projections with a total of R1.08 million.

7.2.1.5 Refuse Removal:



Revenues for refuse services is also above the projected for the period under review. Total budget of R14,81 million for refuse services is budgeted for the 2015/16 financial year.

7.2.1.6 Consolidated Service revenues



The majority of the municipal services income is received from Electricity. This is in line with the projections during the Budget approved in May 2015.

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 December 2014.

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.

Five Finance Interns have 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.

Two positions is currently vacant due to resignation and an internal appointment in a permanent position within SCM. The positions was advertise during October 2015 to be filled as soon as possible in order to comply with the criteria set per FMG.

7.4 SCOA Implementation

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

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

Due to financial year end commitments the next meeting will probably be scheduled only during October 2015 to amend the project plan according to National Treasury recommendation for non-pilot municipalities and to provide feedback in respect of the progress made to-date.

7.5 Long-Term Financial Plan

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

Council at the meeting held on 30 June 2015 resolved that a strategy been developed based on the recommendations made by INCA Portfolio Managers in order to be workshop before final submission to council to considers approval of the long-term financial plan. The workshop in consultation with the Executive Mayor is scheduled for 29-30 October 2015 to be held as part of the annual strategic meeting.

9. Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2015-16(M05)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 14 November 2015



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

QUALITY CERTIFICATE

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

(mark as appropriate)

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

For the quarter ended **30 NOVEMBER 2015** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name S S NGWEVU

PP

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

Signature [Signature]

Date 14/12/15