

Cape Agulhas Municipality



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MONTHLY BUDGET & PERFORMANCE REPORT 31 DECEMBER 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 December 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 **December 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.

QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT

Mr D O'Neill
Municipal Manager

Date: .15/01/2015

2. INTRODUCTION

2.1 PURPOSE

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

2.2 STRATEGIC OBJECTIVE

“To comply with MFMA priorities as well as MFMA implementation plan”

2.3 BACKGROUND

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

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

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

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

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

3. MAYOR'S REPORT

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

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

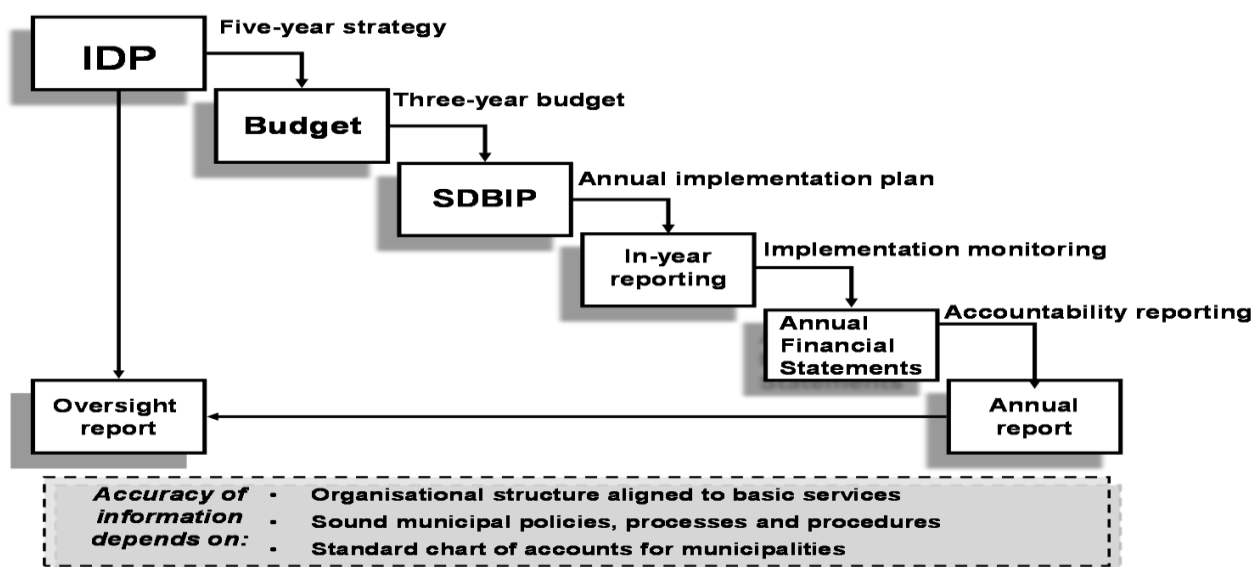
3.1 Budget Process:

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

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

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

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



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

December 2015

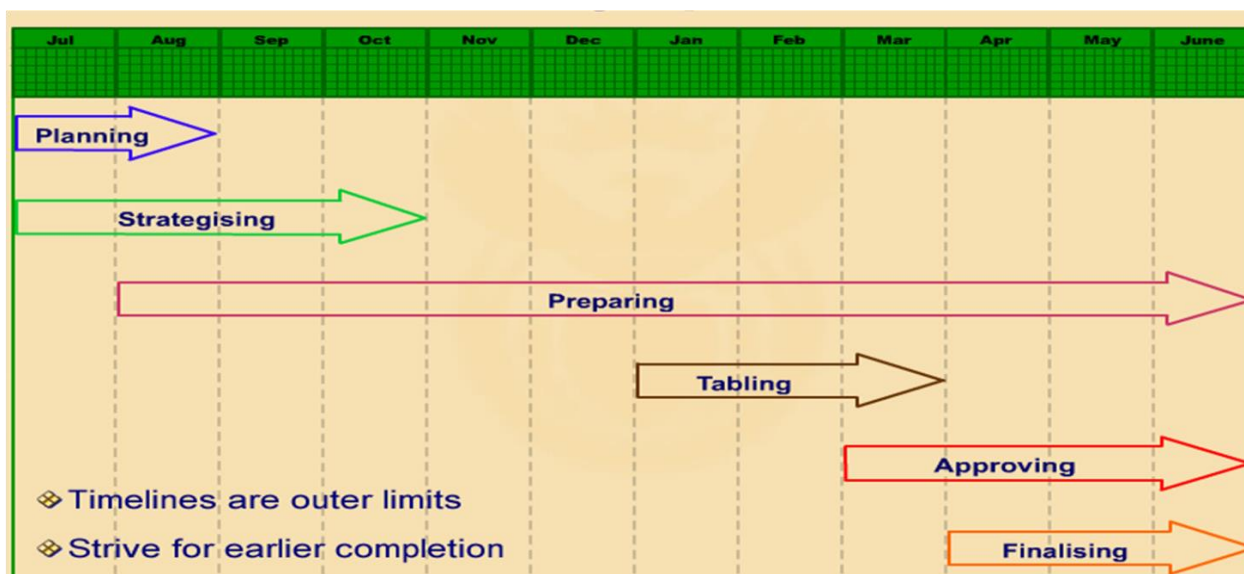
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Following related activities was executed in terms of the 2015/16 budget:
 - Memorandum was distributed to the relevant department to inform the sections 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 December 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:



During the month of December 2015 National Treasury issued Municipal Budget Circular no 78 for the 2016/17 MTREF dated 7 December 2015. This circular aims to guide municipality regarding the new Budget process and the approval date.

Budget process and submissions for the 2016/17 MTREF budget

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

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

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

3.2 Monthly Reporting:

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

Financial services is in the process of initiating the 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.

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

3.3 Financial Statements for the Year-ended 30 June 2015

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

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

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

3.4 MFMA Implementation Oversight:

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

4. Executive Summary

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

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	21,691	236,597	236,005
Budget to date (YTD)	10,356	119,463	138,913
Year to date (YTD)	6,281	116,863	124,727
Variance to SDBIP	4,075	2,600	14,186
YTD % Variance to SDBIP	-39.35%	-2.18%	-10.21%
% of Annual Budget	28.96%	49.39%	52.85%

Relevant information

Capital Expenditure

- Total municipal Capital spending for the period ending 31 December 2015 totals R6,581m.
- Municipal totals spending on the capital budget totals 28.96% year to date.
- Numerous of the Municipal Infrastructure Grant (MIG) projects is in the commencement phase and implementation of these projects will significantly improves the Capital reporting.

Operational Expenditure

- Operational expenditures totals R116,864m or 49.39% spending.
- This is in line with projections. Majority of the spending consist of the following –
 - Employee cost – R49,439m
 - Bulk purchases – R35,816m
- These two cost categories represents 73% of total operational expenditures as per C1. Please find attached C3 and C4 for more details.

Operational Revenues

- Operational revenues perform in line with projections and a total of R138,913m is reported year to date ending 31 December 2015.
- This is mainly due to grants being received within the 1st and 2nd quarter of the financial year.
- Property rates and service charges represents 78.1% of the total actual revenue collected.

Conclusion

- With the reporting period reaching the half way mark of the financial year the municipality is required to table a Mid-year budget and performance report as per legislation.
- This report assess the municipal performance over the first 6 months and recommend whether an adjustment budget is required.
- The municipal performance for the period under review is on par as per forecast and the municipality will ensure that continuous monitoring of the budget implementation is exercised to ensure no unauthorised expenditure at year end.

5. In year Budget Statement Tables

6.

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M06 December									
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	-	2,250	36,340	49,519	(13,180)	-27%	36,776
Service charges	110,248	125,516	-	10,231	61,073	65,217	(4,144)	-6%	121,372
Investment revenue	1,849	1,970	-	168	818	749	69	9%	2,039
Transfers recognised - operational	53,023	30,290	-	74	18,475	15,145	3,330	22%	33,620
Other own revenue	16,299	14,809	-	1,112	8,022	8,283	(261)	-3%	14,548
Total Revenue (excluding capital transfers and contributions)	224,313	222,541	-	13,834	124,727	138,913	(14,186)	-10%	208,355
Employee costs	78,889	90,608	-	13,949	46,439	46,697	(258)	-1%	90,351
Remuneration of Councillors	3,452	3,760	-	289	1,708	1,758	(50)	-3%	3,710
Depreciation & asset impairment	10,088	8,289	-	539	3,239	4,145	(906)	-22%	7,384
Finance charges	4,731	2,883	-	1,357	2,271	1,526	744	49%	3,628
Materials and bulk purchases	58,390	72,802	-	4,803	35,816	37,733	(1,917)	-5%	70,885
Transfers and grants	-	1,539	-	38	741	770	(28)	-4%	1,511
Other expenditure	77,230	56,714	-	5,623	26,650	26,836	(186)	-1%	56,529
Total Expenditure	232,780	236,597	-	26,598	116,864	119,463	(2,599)	-2%	233,997
Surplus/(Deficit)	(8,466)	(14,056)	-	(12,763)	7,864	19,450	(11,587)	-60%	(25,642)
Transfers recognised - capital	14,446	13,464	-	115	2,874	6,732	(3,858)	-57%	9,606
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5,980	(592)	-	(12,649)	10,738	26,182	(15,445)	-59%	(16,036)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5,980	(592)	-	(12,649)	10,738	26,182	(15,445)	-59%	(16,036)
Capital expenditure & funds sources									
Capital expenditure	54,915	21,691	-	2,524	6,282	10,356	(4,074)	-39%	21,691
Capital transfers recognised	13,670	13,464	-	918	3,750	6,428	(2,679)	-42%	13,464
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	879	2,930	-	1,312	1,313	1,399	(86)	-6%	2,930
Internally generated funds	40,365	5,297	-	295	1,219	2,529	(1,310)	-52%	5,297
Total sources of capital funds	54,915	21,691	-	2,524	6,282	10,356	(4,074)	-39%	21,691
Financial position									
Total current assets	37,040	24,722	-	-	56,036	-	-	-	56,036
Total non current assets	381,740	361,359	-	-	388,010	-	-	-	388,010
Total current liabilities	22,237	22,454	-	-	28,981	-	-	-	28,981
Total non current liabilities	103,137	71,767	-	-	105,331	-	-	-	105,331
Community wealth/Equity	293,406	291,860	-	-	309,736	-	-	-	309,736
Cash flows									
Net cash from (used) operating	12,357	8,418	-	12,757	32,511	18,961	(13,549)	-71%	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	-	-	49,615	26,984	(22,631)	-84%	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	13,074	1,188	2,278	632	514	394	2,205	5,839	26,123
Creditors Age Analysis									
Total Creditors	7,109	-	-	-	-	-	-	-	7,109

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) - M06 December										
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	-	1,966	51,331	59,669	(8,339)	-14%	62,343
Executive and council		12,826	13,309	-	(652)	11,732	6,485	5,247	81%	18,556
Budget and treasury office		48,012	55,423	-	2,541	39,297	52,027	(12,730)	-24%	42,692
Corporate services		1,987	1,951	-	77	302	1,157	(855)	-74%	1,095
Community and public safety		41,828	16,696	-	797	7,565	8,805	(1,241)	-14%	15,456
Community and social services		31,070	4,983	-	44	1,883	2,519	(636)	-25%	4,346
Sport and recreation		5,452	5,415	-	541	3,716	3,124	592	19%	6,007
Public safety		5,306	3,999	-	212	1,966	2,013	(47)	-2%	3,952
Housing		-	2,300	-	-	-	1,150	(1,150)	-100%	1,150
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,042	12,376	-	110	2,501	6,277	(3,776)	-60%	8,600
Planning and development		923	12,376	-	110	2,501	6,277	(3,776)	-60%	8,600
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,065	136,251	-	11,076	66,205	70,893	(4,689)	-7%	131,562
Electricity		78,254	89,511	-	7,018	43,103	46,953	(3,850)	-8%	85,661
Water		20,690	21,853	-	1,851	10,290	10,710	(420)	-4%	21,433
Waste water management		9,769	9,577	-	929	5,145	4,957	188	4%	9,765
Waste management		13,352	15,311	-	1,278	7,667	8,274	(607)	-7%	14,704
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	-	13,949	127,601	145,645	(18,044)	-12%	217,961
Expenditure - Standard										
Governance and administration		63,612	65,659	-	9,306	32,816	32,597	220	1%	65,879
Executive and council		14,744	16,682	-	1,535	7,992	8,131	(139)	-2%	16,543
Budget and treasury office		31,334	31,219	-	5,566	16,043	15,548	495	3%	31,715
Corporate services		17,533	17,758	-	2,205	8,781	8,917	(137)	-2%	17,621
Community and public safety		50,078	34,964	-	4,835	18,449	17,535	915	5%	35,879
Community and social services		33,003	12,562	-	1,499	5,835	6,333	(498)	-8%	12,065
Sport and recreation		8,170	8,802	-	1,200	4,315	4,407	(92)	-2%	8,711
Public safety		8,905	9,958	-	1,159	4,045	5,023	(978)	-19%	8,980
Housing		-	3,642	-	977	4,254	1,772	2,482	140%	6,123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		19,069	21,210	-	2,669	9,815	10,608	(793)	-7%	20,417
Planning and development		3,497	8,187	-	1,229	3,653	4,077	(424)	-10%	7,763
Road transport		15,226	12,578	-	1,368	5,869	6,307	(438)	-7%	12,140
Environmental protection		346	445	-	73	294	225	69	31%	514
Trading services		100,021	114,763	-	9,787	55,783	58,723	(2,940)	-5%	111,823
Electricity		66,361	81,553	-	6,068	40,402	42,115	(1,713)	-4%	79,840
Water		13,801	13,274	-	1,853	6,944	6,683	261	4%	13,535
Waste water management		8,217	7,187	-	774	3,829	3,595	233	6%	7,420
Waste management		11,641	12,749	-	1,093	4,609	6,330	(1,721)	-27%	11,028
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,780	236,597	-	26,598	116,864	119,463	(2,599)	-2%	233,997
Surplus/ (Deficit) for the year		5,980	(592)	-	(12,649)	10,738	26,182	(15,445)	-59%	(16,036)

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) - M06 December										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	12,826	13,309	-	(652)	11,732	6,485	5,247	80.9%	18,556
Vote 2 - Budget and Treasury Office		48,012	55,423	-	2,541	39,297	52,027	(12,730)	-24.5%	42,692
Vote 3 - Corporate Services		2,910	2,740	-	179	718	1,641	(923)	-56.2%	1,817
Vote 4 - Community and Social Services		31,070	16,696	-	797	7,565	8,805	(1,241)	-14.1%	15,456
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	-	7,018	43,103	46,953	(3,850)	-8.2%	85,661
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	-	4,066	25,187	29,734	(4,547)	-15.3%	53,779
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	-	13,949	127,601	145,645	(18,044)	-12.4%	217,961
Expenditure by Vote										
Vote 1 - Executive and Council	1	14,744	16,682	-	1,535	7,992	8,131	(139)	-1.7%	16,543
Vote 2 - Budget and Treasury Office		31,334	31,219	-	5,566	16,043	15,548	495	3.2%	31,715
Vote 3 - Corporate Services		21,030	23,083	-	3,002	11,039	11,583	(544)	-4.7%	22,539
Vote 4 - Community and Social Services		33,003	35,409	-	4,908	18,743	17,760	983	5.5%	36,393
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	-	6,068	40,402	42,115	(1,713)	-4.1%	79,840
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	-	5,518	22,645	24,326	(1,681)	-6.9%	46,969
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,780	236,597	-	26,598	116,864	119,463	(2,599)	-2.2%	233,997
Surplus/ (Deficit) for the year	2	5,980	(592)	-	(12,649)	10,738	26,182	(15,445)	-59.0%	(16,036)

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) - M06 December

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										
Revenue By Source										
Property rates		42,895	49,956		2,250	36,340	49,519	(13,180)	-27%	36,776
Property rates - penalties & collection charges		-	-		-	-	-	-		-
Service charges - electricity revenue		75,494	86,845		6,864	42,051	45,543	(3,491)	-8%	83,353
Service charges - water revenue		18,957	20,408		1,614	8,878	9,977	(1,099)	-11%	19,309
Service charges - sanitation revenue		6,508	6,687		743	4,042	3,457	585	17%	7,272
Service charges - refuse revenue		9,290	11,576		1,010	6,101	6,240	(139)	-2%	11,438
Service charges - other		-	-		-	-	-	-		-
Rental of facilities and equipment		5,984	6,680		574	3,848	3,871	(24)	-1%	6,656
Interest earned - external investments		1,849	1,970		168	818	749	69	9%	2,039
Interest earned - outstanding debtors		996	800		108	527	357	170	48%	970
Dividends received		-	-		-	-	-	-		-
Fines		3,049	1,836		140	994	820	174	21%	2,010
Licences and permits		1,077	330		29	184	167	17	10%	347
Agency services		1,382	1,309		-	523	697	(175)	-25%	1,134
Transfers recognised - operational		53,023	30,290		74	18,475	15,145	3,330	22%	33,620
Other revenue		3,810	3,855		259	1,855	2,371	(516)	-22%	3,339
Gains on disposal of PPE		-	-		-	91	-	91	#DIV/0!	91
Total Revenue (excluding capital transfers and contributions)		224,313	222,541	-	13,834	124,727	138,913	(14,186)	-10%	208,355
Expenditure By Type										
Employee related costs		78,889	90,608		13,949	46,439	46,697	(258)	-1%	90,351
Remuneration of councillors		3,452	3,760		289	1,708	1,758	(50)	-3%	3,710
Debt impairment		5,387	4,690		579	1,738	2,345	(607)	-26%	4,083
Depreciation & asset impairment		10,088	8,289		539	3,239	4,145	(906)	-22%	7,384
Finance charges		4,731	2,883		1,357	2,271	1,526	744	49%	3,628
Bulk purchases		58,390	72,802		4,803	35,816	37,733	(1,917)	-5%	70,885
Other materials		-	-		-	-	-	-		-
Contracted services		1,463	8,401		327	1,591	3,834	(2,243)	-59%	6,157
Transfers and grants		-	1,539		38	741	770	(28)	-4%	1,511
Other expenditure		69,846	43,623		4,717	23,321	20,656	2,665	13%	46,288
Loss on disposal of PPE		535	-		-	-	-	-		-
Total Expenditure		232,780	236,597	-	26,598	116,864	119,463	(2,599)	-2%	233,997
Surplus/(Deficit)		(8,466)	(14,056)	-	(12,763)	7,864	19,450	(11,587)	(0)	(25,642)
Transfers recognised - capital		14,446	13,464		115	2,874	6,732	(3,858)	(0)	9,606
Contributions recognised - capital		-	-		-	-	-	-		-
Contributed assets		-	-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		5,980	(592)	-	(12,649)	10,738	26,182			(16,036)
Taxation		-	-		-	-	-	-		-
Surplus/(Deficit) after taxation		5,980	(592)	-	(12,649)	10,738	26,182			(16,036)
Attributable to minorities		-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality		5,980	(592)	-	(12,649)	10,738	26,182			(16,036)
Share of surplus/ (deficit) of associate		-	-		-	-	-	-		-
Surplus/ (Deficit) for the year		5,980	(592)	-	(12,649)	10,738	26,182			(16,036)

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) - M06
December

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	-	813	813	573	240	42%	1,200
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	-	238	266	645	(378)	-59%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1,195	2,550	-	1,051	1,079	1,217	(138)	-11%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		64	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		409	28	-	-	21	13	8	62%	28
Vote 3 - Corporate Services		1,255	1,567	-	10	541	748	(207)	-28%	1,567
Vote 4 - Community and Social Services		1,164	5,771	-	306	420	2,755	(2,335)	-85%	5,771
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	-	225	1,489	1,590	(101)	-6%	3,330
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	-	932	2,731	4,032	(1,301)	-32%	8,446
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	53,720	19,141	-	1,473	5,203	9,139	(3,936)	-43%	19,141
Total Capital Expenditure		54,915	21,691	-	2,524	6,282	10,356	(4,074)	-39%	21,691
Capital Expenditure - Standard Classification										
Governance and administration		1,728	1,594	-	76	563	761	(199)	-26%	1,594
Executive and council		64	-	-	-	-	-	-	-	-
Budget and treasury office		409	28	-	21	21	13	8	62%	28
Corporate services		1,255	1,567	-	54	541	748	(207)	-28%	1,567
Community and public safety		2,837	6,971	-	20	1,232	3,328	(2,096)	-63%	6,971
Community and social services		1,164	5,315	-	12	153	2,538	(2,384)	-94%	5,315
Sport and recreation		1,656	1,349	-	5	878	644	235	36%	1,349
Public safety		17	307	-	3	201	147	54	37%	307
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,592	5,246	-	8	1,289	2,505	(1,215)	-49%	5,246
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		9,592	5,246	-	8	1,289	2,505	(1,215)	-49%	5,246
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,759	7,880	-	584	3,198	3,762	(565)	-15%	7,880
Electricity		3,022	3,330	-	557	1,489	1,590	(101)	-6%	3,330
Water		376	240	-	-	-	115	(115)	-100%	240
Waste water management		750	4,050	-	-	1,651	1,934	(283)	-15%	4,050
Waste management		36,610	260	-	27	58	124	(67)	-54%	260
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	54,915	21,691	-	688	6,282	10,356	(4,074)	-39%	21,691
Funded by:										
National Government		12,053	13,245	-	906	3,723	6,323	(2,601)	-41%	13,245
Provincial Government		1,618	220	-	12	27	105	(78)	-74%	220
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	13,670	13,464	-	918	3,750	6,428	(2,679)	-42%	13,464
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	879	2,930	-	1,312	1,313	1,399	(86)	-6%	2,930
Internally generated funds		40,365	5,297	-	295	1,219	2,529	(1,310)	-52%	5,297
Total Capital Funding		54,915	21,691	-	2,524	6,282	10,356	(4,074)	-39%	21,691

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		32,164	32,164
Call investment deposits		-	-		-	-
Consumer debtors		19,392	20,909		22,717	22,717
Other debtors		69	854		69	69
Current portion of long-term receivables		6	6		6	6
Inventory		1,309	770		1,081	1,081
Total current assets		37,040	24,722	-	56,036	56,036
Non current assets						
Long-term receivables		277	306		265	265
Investments		45	45		45	45
Investment property		40,686	40,683		40,686	40,686
Investments in Associate		-	-		-	-
Property, plant and equipment		287,234	302,231		293,516	293,516
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		443	1,263		443	443
Other non-current assets		53,056	16,830		53,056	53,056
Total non current assets		381,740	361,359	-	388,010	388,010
TOTAL ASSETS		418,780	386,081	-	444,047	444,047
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		304	570		304	304
Consumer deposits		3,845	4,171		3,913	3,913
Trade and other payables		9,316	6,970		16,168	16,168
Provisions		8,772	10,743		8,596	8,596
Total current liabilities		22,237	22,454	-	28,981	28,981
Non current liabilities						
Borrowing		1,222	2,385		1,222	1,222
Provisions		101,914	69,382		104,108	104,108
Total non current liabilities		103,137	71,767	-	105,331	105,331
TOTAL LIABILITIES		125,374	94,221	-	134,311	134,311
NET ASSETS	2	293,406	291,860	-	309,736	309,736
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		277,656	291,860		293,986	293,986
Reserves		15,750	-		15,750	15,750
TOTAL COMMUNITY WEALTH/EQUITY	2	293,406	291,860	-	309,736	309,736

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

	November	December	Average YTD
Monthly Debt Collection rate	117.58%	117.89%	102.19%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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)	(88,319)	(85,954)	2,364	-3%	(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	32,511	18,961	(13,549)	-71%	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	33,352	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			49,615	26,984			5,720

Year to date Cash flow information reports a positive balance of R49.615m for the period ended December 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 - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>		Material variances will be addressed as part of the adjustment process in January 2016	
2	<u>Expenditure By Type</u>		Material variances will be addressed as part of the adjustment process in January 2016	
3	<u>Capital Expenditure</u>		Material variances will be addressed as part of the adjustment process in January 2016	
4	<u>Financial Position</u>		Material variances will be addressed as part of the adjustment process in January 2016	
5	<u>Cash Flow</u>		Material variances will be addressed as part of the adjustment process in January 2016	
6	<u>Measureable performance</u>		Material variances will be addressed as part of the adjustment process in January 2016	
7	<u>Municipal Entities</u>			

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 - M06 December							
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%	0.0%	1.9%	3.1%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.6%	13.5%	0.0%	20.9%	13.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.7%	3.4%	0.0%	5.7%	5.7%
Gearing	Long Term Borrowing/ Funds & Reserves		7.8%	0.0%	0.0%	7.8%	7.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	166.6%	110.1%	0.0%	193.4%	193.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		73.1%	9.7%	0.0%	111.0%	111.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.8%	9.9%	0.0%	18.5%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		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		35.2%	40.7%	0.0%	37.2%	43.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	4.3%	0.0%	3.5%	4.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.6%	5.0%	0.0%	1.8%	3.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		56385.6%	33732.2%	#DIV/0!	34976.1%	34976.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		825.7%	875.0%	#DIV/0!	448.1%	729.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11.6%	1.5%	#DIV/0!	45.9%	22.9%

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 - M06 December

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	2,148	261	225	194	117	97	618	1,185	4,845	2,210		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,068	306	104	62	49	44	216	538	8,386	908		
Receivables from Non-exchange Transactions - Property Rates	1400	1,928	160	1,559	69	96	74	319	1,691	5,895	2,249		
Receivables from Exchange Transactions - Waste Water Management	1500	860	127	101	78	65	31	175	434	1,871	783		
Receivables from Exchange Transactions - Waste Management	1600	1,328	159	113	94	84	41	236	513	2,567	967		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0		
Interest on Arrear Debtor Accounts	1810	23	17	52	14	16	15	112	819	1,067	976		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(285)	158	124	121	88	92	530	660	1,487	1,491		
Total By Income Source	2000	13,074	1,188	2,278	632	514	394	2,205	5,839	26,123	9,584	-	-
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	16	327	2	2	1	15	495	903	515		
Commercial	2300	3,324	156	31	19	14	15	68	210	3,837	326		
Households	2400	9,718	1,012	1,689	609	497	377	2,117	5,055	21,075	8,655		
Other	2500	(13)	3	230	1	1	0	5	79	308	87	3,501	
Total By Customer Group	2600	13,074	1,188	2,278	632	514	394	2,205	5,839	26,123	9,584	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
November 2015	10,735,544	2,744,072	1,160,164	764,986	11,324,974	26,729,740
December 2015	13,073,846	1,187,817	2,277,548	631,983	8,952,174	26,123,368
						-606,372
Debtors Turnover Rate:						
	NORM	NOVEMBER	DECEMBER			
	11.50- 15 %	17.02%	16.63%			
Number of Accounts issued for the month:						
				NOVEMBER	DECEMBER	
				14,689	14,607	

Credit Control: Actions Applied	NOVEMBER	DECEMBER
Summonses issued	380	0
Section 65(A)1	7	0
Sentences	11	0
Warrant for execution	5	0
Warrant for arrests	1	0
Garnisee Orders	2	0
Auctions	0	0
Number of debtors handed over to	0	0
Number of debtors handed over to	0	0
Electricity Service	NOVEMBER	DECEMBER
Number of consumers disconnected	0	0
Number of consumers re-connect	0	0
	0	0

Commiseration Rebate in respect of Basic Services allocated: DECEMBER 2015					
TOWNS		"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
Currently the systems is unable to provide the required information	BREDASDORP NAPIER PROTEM				
	STRUISBAAI & L'AGULHAS KLIPDALE WAENHUISKRANS				
	KASSIESBAAI ELIM DEURGANGSKAMP				
		177	3,793	3,970	903,728.30

The municipality maintained a collection ratio in excess of 100% for the months of December 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 - M06 December

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	4,791	-	-	-	-	-	-	-	4,791	
Bulk Water	0200	12	-	-	-	-	-	-	-	12	
PAYE deductions	0300	1,139	-	-	-	-	-	-	-	1,139	
VAT (output less input)	0400	54	-	-	-	-	-	-	-	54	
Pensions / Retirement deductions	0500	1,113	-	-	-	-	-	-	-	1,113	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7,109	-	-	-	-	-	-	-	7,109	-

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 - M06 December

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									
STANDARD		32 Days	Call		41	6.5%	10,000	-	10,000
Municipality sub-total					41		10,000	-	10,000
Entities									
N/A									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				41		10,000	-	10,000

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 December 2015.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
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	11,801	5,170	43.8%	23,601
Local Government Equitable Share			20,679		6,893	15,509	10,340	5,170	50.0%	20,679
Finance Management			1,230		-	1,230	615			1,230
Municipal Systems Improvement			150		-	150	75			150
Municipal Infrastructure (MIG)			542		-	-	271			542
EPWP Incentive			1,000		-	400	500			1,000
RBIG	3		-		-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	6,689	-	-	4,258	3,344	941	28.1%	6,689
Housing			2,300		-	2,855	1,150	1,705	148.3%	2,300
Community Development Workers			54		-	-	27			54
Subsidy Main Roads			73		-	-	37	(37)	-100.0%	73
Subsidy Libraries	4		4,250		-	1,403	2,125	(722)	-34.0%	4,250
Thusong Centre			12		-	-	6	(6)	-100.0%	12
Other transfers and grants [insert description]			-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	30,290	-	6,893	21,547	15,145	6,110	40.3%	30,290
Capital Transfers and Grants										
National Government:		-	13,245	-	-	4,775	6,622	(2,347)	-35.4%	13,245
Municipal Infrastructure (MIG)			10,245		-	2,775	5,122	(2,347)	-45.8%	10,245
Finance Management			220		-	220	110			220
Municipal Systems Improvement			780		-	780	390			780
INEG			2,000		-	1,000	1,000			2,000
Other capital transfers [insert description]										
Provincial Government:		-	220	-	-	21	110	(89)	-81.3%	220
Subsidy Libraries			21		-	21	10	10	100.0%	21
Thusong Centre			199		-	-	100			199
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	13,464	-	-	4,796	6,732	(2,437)	-36.2%	13,464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,754	-	6,893	26,342	21,877	3,673	16.8%	43,754

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	-	15,895	17,233	11,801	5,433	46.0%	23,601
Local Government Equitable Share			20,679		15,509	15,509	10,340	5,170	50.0%	20,679
Finance Management			1,230		175	950	615	335	54.5%	1,230
Municipal Systems Improvement			150		9	64	75	(11)	-15.3%	150
Municipal Infrastructure (MIG)			542		49	231	271	(40)	-14.7%	542
EPWP Incentive			1,000		154	479	500	(21)	-4.1%	1,000
RBIG			-		-	-	-	-		-
Other transfers and grants [insert description]			-		-	-	-	-		-
Provincial Government:		-	6,689	-	488	2,187	3,344	(1,157)	-34.6%	6,689
Housing			2,300		-	-	1,150	(1,150)	-100.0%	2,300
Community Development Workers			54		14	24	27	(3)	-12.6%	54
Subsidy Main Roads			73		-	-	37	(37)	-100.0%	73
Subsidy Libraries			4,250		474	2,152	2,125	27	1.3%	4,250
Thusong Centre			12		-	12	6	6	99.1%	12
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	30,290	-	16,383	19,421	15,145	4,276	28.2%	30,290
Capital expenditure of Transfers and Grants										
National Government:		-	13,245	13,245	906	3,723	6,622	(2,900)	-43.8%	13,245
Municipal Infrastructure (MIG)			10,245	10,245	671	2,467	5,122	(2,656)	-51.8%	10,245
Finance Management			220	220	10	132	110	22	19.7%	220
Municipal Systems Improvement			780	780	-	280	390	(110)	-28.2%	780
INEG			2,000	2,000	225	844	1,000	(156)	-15.6%	2,000
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	220	220	-	24	110	(86)	-78.2%	220
Subsidy Libraries			21	21	-	12	10	2	16.5%	21
Thusong Centre			199	199	-	12	100	(88)	-88.0%	199
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	13,464	13,464	906	3,747	6,732	(2,985)	-44.3%	13,464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,754	13,464	17,289	23,167	21,877	1,290	5.9%	43,754

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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		176	1,043	1,075	(31)	-3%	2,267
Pension and UIF Contributions		333	345		28	165	161	4	2%	349
Medical Aid Contributions		-	-		-	-	-	-		-
Motor Vehicle Allowance		812	874		68	402	408	(6)	-1%	868
Cellphone Allowance		188	239		16	92	112	(20)	-18%	219
Housing Allowances		-	-		-	-	-	-		-
Other benefits and allowances		-	4		1	5	2	3	166%	7
Sub Total - Councillors		3,452	3,760	-	289	1,708	1,758	(50)	-3%	3,710
% increase	4		8.9%							7.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,838	4,094		335	2,157	2,110	47	2%	4,141
Pension and UIF Contributions		686	746		62	370	384	(14)	-4%	732
Medical Aid Contributions		196	214		18	107	110	(4)	-3%	210
Overtime		-	-		-	-	-	-		-
Performance Bonus		513	629		644	644	324	320	99%	949
Motor Vehicle Allowance		504	416		27	164	214	(50)	-23%	365
Cellphone Allowance		-	-		2	13	-	13	#DIV/0!	13
Housing Allowances		-	-		-	-	-	-		-
Other benefits and allowances		125	80		6	33	41	(8)	-19%	72
Payments in lieu of leave		-	-		-	-	-	-		-
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations	2	-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality		5,861	6,179	-	1,094	3,488	3,184	303	10%	6,482
% increase	4		5.4%							10.6%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754		8,725	28,820	29,249	(430)	-1%	56,324
Pension and UIF Contributions		7,770	10,066		1,062	4,709	5,188	(479)	-9%	9,588
Medical Aid Contributions		2,543	2,557		236	1,395	1,318	77	6%	2,634
Overtime		3,093	2,434		180	1,238	1,254	(16)	-1%	2,418
Performance Bonus		-	629		644	644	324	320	99%	949
Motor Vehicle Allowance		4,006	4,172		671	2,287	2,150	137	6%	4,308
Cellphone Allowance		-	237		24	154	122	32	26%	269
Housing Allowances		428	542		87	532	279	253	91%	794
Other benefits and allowances		2,491	2,781		368	1,848	1,433	415	29%	3,196
Payments in lieu of leave		924	500		13	58	258	(199)	-77%	301
Long service awards		376	489		153	230	252	(22)	-9%	467
Post-retirement benefit obligations	2	1,682	3,270		691	1,037	1,685	(648)	-38%	2,621
Sub Total - Other Municipal Staff		73,029	84,430	-	12,855	42,952	43,513	(561)	-1%	83,868
% increase	4		15.6%							14.8%
Total Parent Municipality		82,342	94,368	-	14,238	48,147	48,455	(308)	-1%	94,061

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Cash Receipts By Source																	
Property rates		3,409	6,661	6,466	12,140	3,737	2,789	4,009	4,009	4,009	4,009	4,009	(7,140)	48,108	52,926	58,227	
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - electricity revenue		6,695	6,405	7,302	7,344	6,961	6,626	6,149	6,571	6,824	6,911	7,614	8,229	83,632	94,085	105,846	
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,383	1,692	1,802	1,884	1,725	1,727	1,827	19,653	22,067	24,756	
Service charges - sanitation revenue		498	554	586	624	605	678	465	512	517	573	536	290	6,440	7,458	8,590	
Service charges - refuse		1,029	925	903	993	905	909	551	884	998	997	1,001	1,052	11,148	12,767	14,570	
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Rental of facilities and equipment		247	265	1,329	952	478	558	1,278	248	367	379	227	104	6,432	6,894	7,391	
Interest earned - external investments		90	97	144	166	153	168	227	182	165	231	266	81	1,970	2,069	2,172	
Interest earned - outstanding debtors		74	75	79	80	110	108	71	74	77	62	72	(113)	770	809	849	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines		172	254	46	166	216	140	68	74	59	42	38	(630)	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	—	54	120	127	85	103	298	1,309	1,374	1,443	
Transfer receipts - operating		11,399	3,255	—	—	6,893	—	759	856	648	3,740	1,284	1,457	30,290	49,172	68,946	
Other revenue		319	270	138	178	201	113	334	156	142	185	385	1,434	3,855	4,141	4,435	
Cash Receipts by Source		26,049	20,347	18,519	24,336	21,629	13,503	15,687	15,516	15,845	18,964	17,288	6,900	214,582	255,391	298,857	
Other Cash Flows by Source																	
Transfer receipts - capital		4,796	—	—	—	6,732	—	—	—	5,049	—	—	(3,112)	13,464	13,761	12,965	
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	2,930	—	—	—	—	—	—	—	2,930	11,850	5,235	
Increase in consumer deposits		(3)	27	10	13	11	10	23	23	23	23	23	91	273	292	312	
Receipt of non-current debtors		—	—	741	201	79	(346)	—	—	—	—	—	(675)	—	—	—	
Receipt of non-current receivables		2	2	(101)	375	379	1,690	1	1	1	1	1	(2,344)	6	6	6	
Change in non-current investments		—	—	(14)	(16)	(38)	(30)	—	—	—	—	—	98	—	—	—	
Total Cash Receipts by Source		30,843	20,375	19,156	24,910	31,722	14,828	15,710	15,539	20,917	18,987	17,312	957	231,255	281,300	317,376	
Cash Payments by Type																	
Employee related costs		5,937	6,095	7,187	6,409	6,505	12,289	7,907	6,949	6,902	7,144	6,998	6,584	86,906	91,934	98,042	
Remuneration of councillors		288	288	236	369	364	441	293	457	313	313	313	85	3,760	3,968	4,188	
Interest paid		—	—	173	378	322	1,357	—	—	—	—	—	(673)	1,558	1,613	1,630	
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	4,791	5,513	2,367	8,159	1,673	8,704	10,159	72,072	76,144	82,012	
Bulk purchases - Water & Sewer		—	93	104	104	5	12	100	43	148	30	158	512	1,310	1,352	1,423	
Other materials		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Contracted services		268	222	320	210	244	327	648	691	705	776	1,013	3,045	8,468	9,525	7,945	
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Grants and subsidies paid - other		301	—	146	189	68	38	128	128	128	128	128	156	1,539	1,570	1,601	
General expenses		7,353	2,389	5,739	3,471	3,411	5,030	1,011	3,367	3,148	4,495	4,352	249	44,015	62,323	81,961	
Cash Payments by Type		21,316	16,521	20,613	15,843	15,604	24,284	15,600	14,002	19,503	14,560	21,666	20,117	219,629	248,430	278,802	
Other Cash Flows/Payments by Type																	
Capital assets		—	12	1,325	1,732	688	2,524	1,475	1,748	1,571	1,186	2,078	7,352	21,691	31,024	26,770	
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	478	478	1,755	2,043	
Other Cash Flows/Payments		—	—	—	—	—	3,071	—	—	—	—	—	(3,071)	—	—	—	
Total Cash Payments by Type		21,316	16,533	21,938	17,574	16,292	29,880	17,075	15,750	21,074	15,746	23,744	24,875	241,799	281,209	307,615	
NET INCREASE/(DECREASE) IN CASH HELD		9,527	3,842	(2,782)	7,335	15,430	(15,052)	(1,365)	(211)	(157)	3,241	(6,433)	(23,918)	(10,543)	91	9,761	
Cash/cash equivalents at the month/year beginning		16,263	25,790	29,632	26,850	34,185	49,615	34,563	33,198	32,987	32,829	36,071	29,638	16,263	5,720	5,811	
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	34,185	49,615	34,563	33,198	32,987	32,829	36,071	29,638	5,720	5,720	5,811	15,572	

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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%	6%
October	1,013	2,919		1,732	3,069	6,647	3,578	53.8%	14%
November	426	1,103		688	3,758	7,749	3,992	51.5%	17%
December	1,692	2,607		2,524	6,282	10,356	4,074	39.3%	29%
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	-	6,282					

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 - M06 December

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	-	401	1,942	956	(986)	-103.2%	5,561
Infrastructure - Road transport		625	2,921	-	146	944	502	(442)	-88.0%	2,921
Roads, Pavements & Bridges		91	2,311	-	114	883	397	(486)	-122.3%	2,311
Storm water		534	610	-	32	61	105	44	41.9%	610
Infrastructure - Electricity		2,245	2,200	-	225	940	378	(562)	-148.7%	2,200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,098	2,200	-	225	940	378	(562)	-148.7%	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	-	31	58	34	(23)	-67.5%	200
Waste Management		19	200	-	31	58	34	(23)	-67.5%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,372	4,876	-	90	128	838	710	84.8%	4,876
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & sbadia		1,271	1,522	-	-	2	262	260	99.3%	1,522
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	-	90	90	569	479	84.1%	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	-	535	716	431	(285)	-66.1%	2,510
General v ehicles		157	330	-	180	181	57	(124)	-218.4%	330
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	-	335	378	162	(215)	-132.6%	945
Computers - hardware/equipment		222	875	-	-	98	150	53	35.1%	875
Furniture and other office equipment		1,063	269	-	12	52	46	(6)	-12.7%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		543	90	-	8	8	15	7	47.0%	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	-	1,027	2,786	2,225	(561)	-25.2%	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	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									
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 - M06

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	-	380	1,374	1,287	(87)	-6.8%	2,805
Infrastructure - Road transport		1,615	1,275	-	106	658	604	(54)	-9.0%	1,329
<i>Roads, Pavements & Bridges</i>		1,615	1,275	-	106	658	604	(54)	-9.0%	1,329
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	-	174	379	390	10	2.6%	812
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		673	725	-	172	352	343	(9)	-2.6%	734
<i>Street Lighting</i>		92	97	-	2	27	46	19	41.0%	78
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	-	100	337	294	(43)	-14.8%	663
<i>Waste Management</i>		-	620	-	100	337	294	(43)	-14.8%	663
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		-	785	-	55	259	372	113	30.4%	672
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	-	9	12	71	59	83.7%	91
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	-	45	238	277	39	13.9%	546
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	-	0	9	24	15	62.4%	35
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,997	3,701	-	347	1,262	1,752	490	28.0%	3,210
General vehicles		2,060	1,852	-	190	644	877	233	26.6%	1,619
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	-	76	301	252	(48)	-19.1%	581
Computers - hardware/equipment		558	89	-	14	23	42	19	44.8%	70
Furniture and other office equipment		21	133	-	13	23	63	40	64.0%	93
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	-	54	271	518	246	47.6%	847
Other Buildings		1,616	-	-	-	-	-	-	-	-
Other Land		111	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	2,338	-	24	1,421	1,107	(314)	-28.4%	2,652
Computers - software & programming		-	2,338	-	24	1,421	1,107	(314)	-28.4%	2,652
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8,377	9,541	-	805	4,317	4,518	201	4.5%	9,340
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Depreciation by asset class

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		5,985	5,196	-	539	3,239	1,299	(1,940)	-149.3%	5,196
Infrastructure - Road transport		1,548	1,537	-	539	3,235	384	(2,851)	-742.2%	1,537
Roads, Pavements & Bridges		1,548	1,537	-	539	3,235	384	(2,851)	-742.2%	1,537
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,294	1,283	-	-	-	321	321	100.0%	1,283
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,294	1,283	-	-	-	321	321	100.0%	1,283
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,052	1,044	-	-	-	261	261	100.0%	1,044
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,052	1,044	-	-	-	261	261	100.0%	1,044
Infrastructure - Sanitation		854	847	-	-	4	212	208	98.3%	847
Reticulation		854	847	-	-	4	212	208	98.3%	847
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1,237	486	-	-	-	121	121	100.0%	486
Waste Management		75	74	-	-	-	18	18	100.0%	74
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		1,163	412	-	-	-	103	103	100.0%	412
Community		220	232	-	-	-	58	58	100.0%	232
Parks & gardens		13	13	-	-	-	3	3	100.0%	13
Sportsfields & stadia		15	15	-	-	-	4	4	100.0%	15
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		32	32	-	-	-	8	8	100.0%	32
Libraries		35	48	-	-	-	12	12	100.0%	48
Recreational facilities		123	122	-	-	-	31	31	100.0%	122
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		1	1	-	-	-	0	0	100.0%	1
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		0	0	-	-	-	0	0	100.0%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		9	9	-	-	-	2	2	100.0%	9
Housing development		-	9	-	-	-	2	2	100.0%	9
Other		9	-	-	-	-	-	-	-	-
Other assets		3,752	2,731	-	-	-	683	683	100.0%	2,731
General vehicles		940	932	-	-	-	233	233	100.0%	932
Specialised vehicles		52	62	-	-	-	16	16	100.0%	62
Plant & equipment		314	311	-	-	-	78	78	100.0%	311
Computers - hardware/equipment		332	330	-	-	-	82	82	100.0%	330
Furniture and other office equipment		470	466	-	-	-	116	116	100.0%	466
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		74	73	-	-	-	18	18	100.0%	73
Other Buildings		245	229	-	-	-	57	57	100.0%	229
Other Land		1,057	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	110	-	-	-	28	28	100.0%	110
Other		268	217	-	-	-	54	54	100.0%	217
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		122	122	-	-	-	30	30	100.0%	122
Computers - software & programming		122	122	-	-	-	30	30	100.0%	122
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		10,088	8,289	-	539	3,239	2,072	(1,167)	-56.3%	8,289
Specialised vehicles		52	62	-	-	-	16	16	0	62
Refuse		52	62	-	-	-	16	16	0	62
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

7. Other Information

7.1 Expenditure Management:

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

7.1.1 Personnel

Leave schedule for the month December 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 December 2015:

OVERTIME paid for the period ending 31 DECEMBER 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	77.0%	7,249.47	1,607.84	8,857.31	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	57.6%	11,633.49	1,607.84	13,241.33	7,666.67	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	13,174.83	0.00	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	50.7%	120,147.25	12,023.42	132,170.67	86,816.67	260,450.00
- Environmental Affairs	73.0%	19,573.41	2,747.02	22,320.43	10,186.67	30,560.00
- Public Services	0.0%	0.00	0.00	0.00	3,623.33	10,870.00
- Parks and Sport Facilities	50.0%	29,208.65	299.66	29,508.31	19,690.00	59,070.00
- Beaches and Holiday Resorts	45.9%	115,757.91	19,214.17	134,972.08	97,936.67	293,810.00
TOTAL	48.7%	284,687.22	34,284.27	318,971.49	218,253.33	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	33.0%	2,311.93	0.00	2,311.93	2,333.33	7,000.00
- Water	58.5%	228,037.51	35,062.47	263,099.98	149,786.67	449,360.00
- Sewerage and sanitation	61.3%	216,066.43	40,674.86	256,741.29	139,496.67	418,490.00
- Refuse Removal Services	50.2%	131,903.24	20,218.99	152,122.23	101,090.00	303,270.00
- Streets and Stormwater	21.3%	26,686.23	2,725.10	29,411.33	46,086.67	138,260.00
TOTAL	53.5%	605,005.34	98,681.42	703,686.76	438,793.33	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	43.4%	141,158.79	45,611.44	186,770.23	143,340.00	430,020.00
TOTAL	43.4%	141,158.79	45,611.44	186,770.23	143,340.00	430,020.00
TOTAL	50.9%	1,058,055.65	180,184.97	1,238,240.62	811,220.00	2,433,660.00

STANDBY ALLOWANCES paid for the period ending 31 DECEMBER 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						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	No budget	4,917.56	1,624.28	6,541.84	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	1,624.28	11,629.43	0.00	0.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	12,979.44	8,071.45	21,050.89	0.00	0.00
- Client Services	No budget	19,803.09	7,194.43	26,997.52	0.00	0.00
TOTAL		32,782.53	15,265.88	48,048.41	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	66.5%	36,556.88	7,135.18	43,692.06	21,900.00	65,700.00
- Environmental Affairs	No budget	15,613.21	4,042.68	19,655.89	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	5.7%	0.00	2,598.42	2,598.42	15,109.33	45,328.00
- Beaches and Holiday Resorts	122.0%	96,769.57	21,524.22	118,293.79	32,309.00	96,927.00
TOTAL	67.3%	148,939.66	35,300.50	184,240.16	91,205.33	273,616.00
INFRASTRUCTURE DIRECTORATE						
- Water	64.5%	167,893.91	27,079.65	194,973.56	100,769.00	302,307.00
- Sewerage and sanitation	122.0%	208,537.05	48,486.72	257,023.77	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	48.5%	376,430.96	75,566.37	451,997.33	310,792.00	932,376.00
ELECTRICAL SERVICES						
- Electrical Services	90.6%	151,195.57	29,975.04	181,170.61	66,647.00	199,941.00
TOTAL	90.6%	151,195.57	29,975.04	181,170.61	66,647.00	199,941.00
TOTAL	62.4%	719,353.87	157,732.07	877,085.94	468,644.33	1,405,933.00

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:

<u>Expenditure in respect of:</u>	<u>Requisition Number</u>		<u>Amount</u>	
	<u>From</u>	<u>To</u>		
31 DECEMBER 2015	Check Payments	28603	28802	27,007,623.57 15,000,000.00
	ACB-Payments	90796	91233	
	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:

Equitable Allocation received versus Budget:			Budget	Received	UNSPENT
12010251000000			20,679,000	15,509,000	5,170,000
Allocation for the Financial Year:			20,679,000	15,509,000	5,170,000
Equitable Allocation spent versus			Budget	Allocated	UNSPENT
Free Basics : Electricity (ESKOM)	15080126700000	DEC 2015	253,310	135,785	117,525
Free Basics : Electricity	12010126600000	DEC 2015	0	33,876	(33,876)
Free Basics : Refuse Removal	12010126800000	DEC 2015	3,454,690	1,558,433	1,896,257
Free Basics : Sanitation	12010126900000	DEC 2015	2,835,790	1,046,906	1,788,884
Free Basics : Water	12010127000000	DEC 2015	1,229,520	1,198,625	30,895
			7,773,310	3,973,624	3,799,686

Electronic receipts in respect of debtor payments:

Electronic receipts:

Detail of monthly transactions up-to-date:

Month	"Easy-pay"	ACB-Payments:	P@U	PAY N BILL
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
'December 2015	485,725.63	2,951,563.16	1,645,856.80	501,692.67

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

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (DECEMBER 15)			
PERSON	AMOUNT	FREKWENCY	HANDED OVER
M J KLOPPERS	728.14	Lawyer Acc	Yes
M J KLOPPERS	773.41	Monthly	No
H J KLOPPERS	414.76	Prok. Rek	Yes
CAPE AGULHAS PIGGERY	1,037.99	Annually	No
N VALENTINE	76.55	Annually	No
B MAFENGU	177.57	Dormant	No
JJ KLOPPERS	6,956.44	Lawyer Acc	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	715.68	Lawyer Acc	Yes
D JAARS	623.22	Lawyer Acc	Yes
D JAARS	857.92	Lawyer Acc	Yes
BREDASDORP KLEINBOERE	12,898.71	Annually	No
BREDASDORP KLEINBOERE	7,087.49	Lawyer Acc	Yes
TARGETSHELF	5,549.18	Lawyer Acc	Yes
TEHILLA COMMUNITY	1,713.16	Lawyer Acc	Yes
TEHILLA COMMUNITY	3,854.25	Monthly	No
R WYNGAARD	1,420.33	Lawyer Acc	Yes
T VAN ZYL	91.54	Monthly	No
SAP STREEKBESTUURDER	239.05	Monthly	No
HAASBEKKIE CRECHE	469.23	Monthly	No
HAASBEKKIE CRECHE	162.56	Lawyer Acc	Yes
HAASBEKKIE CRECHE	486.56	Lawyer Acc	Yes
HAASBEKKIE CRECHE	331.18	Monthly	Yes
J DE JAGER	266.70	Monthly	No
J DE JAGER	9.11	Lawyer Acc	Yes
J DE JAGER	1,224.41	Monthly	No
	48,621.14		

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: S Stanley
ENQUIRIES:
KONTAKNR: 028 425 5798
CONTACT NO
VERW: 5/3/2015-16(M06)
REF:
KANTOOR: Bredasdorp
OFFICES:
DATUM: 12 January 2016
DATE



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 **31 DECEMBER 2015** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name DEAN O'NEILL

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

Signature *Dean O'Neill*

Date 12/01/16