

Cape Agulhas Municipality



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CAPE AGULHAS MUNICIPALITY
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MONTHLY PERFORMANCE REPORT - SECTION 71 31 JANUARY 2017

TABLE OF CONTENTS

1. Council Resolution.....	4
2. Introduction.....	5
3. Mayor's Report	6
4. Executive Summary.....	10
5. In-Year Budget Statement Tables.....	11
6. Supporting Documents.....	18
7. Other Information.....	31
8. Report on Outstanding government debt.....	40
9. MFMA Section 32(6)(b) instance.....	40
10. Annexure A – MFMA Implementation.....	42
11. Municipal Manager's Quality Certification.....	44

1. Council Resolution

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of October 2016.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of the report and supporting documentation for period ending **31 January 2017** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.

QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT

Mr D O'Neill
Municipal Manager

Date: 8 February 2017

2. INTRODUCTION

2.1 PURPOSE

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

2.2 STRATEGIC OBJECTIVE

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

2.3 BACKGROUND

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

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

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

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

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

3. MAYOR'S REPORT

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

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

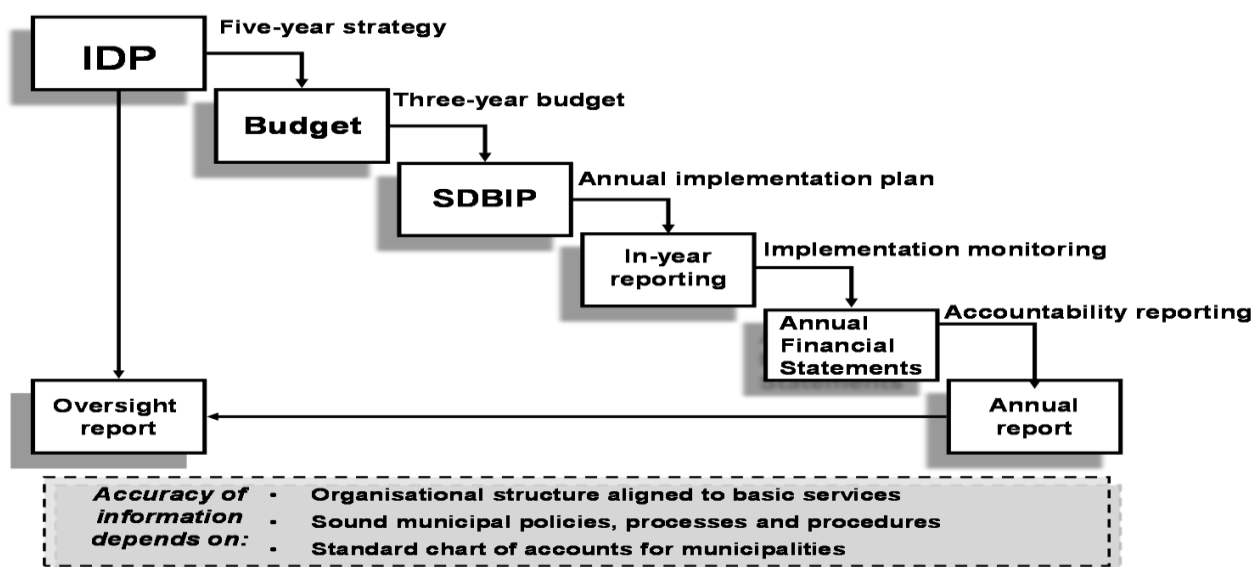
3.1 Budget Process:

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

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

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

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



For the month under review that is the period of November 2016 the following MFMA related activities was successfully complete as per legislative requirements:

January 2017

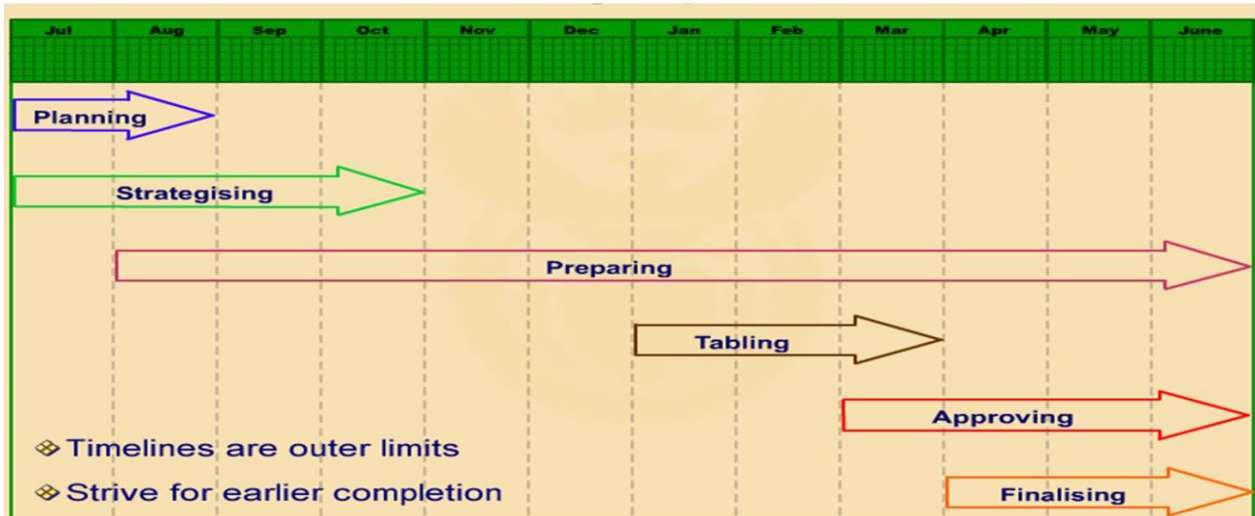
- All section 71 MFMA reporting was complete and submitted.
- Completion of the quarterly reporting as per the MFMA.
- Implementation of the budget as approved by Council for the 2016/17 financial year.
- Compilation of the Adjustment Budget 2016/17 as per legislation
- Completion of the Mid-year Budget and performance assessment for the period 31 December 2016.
- Reviewing of the Budget process plan for the 2017/18 financial year.
- In process of completing the municipal SCOA budget conversion as per National Treasury SCOA regulation and circulars.

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 **January 2017**.

Budget planning process 2017/2018

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

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



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

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

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

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

ACTIVITY	DATE
Completion of budget preparation documentation for distribution to Managers	23 December 2016
Budget / IDP / mSCOA workshop with Managers	10 January 2017
	17 January 2017
	25 January 2017
	31 January 2017
Budget Steering Committee	20 January 2017
Budget Input – HOD / Managers	03 February 2017
Compilation of first Daft Budget	10 February 2017
Budget Workshop with Managers	13 – 24 February 2017
Budget / IDP Workshop with Councillors	9 – 10 March 2017
Draft Budget to Council	28 March 2017
Public Consultation process	5 – 20 April 2017
Final Budget to Council	30 May 2017

Budget process and submissions for the 2016/17 MTREF budget

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

The municipality reviewed its performance with the Mid-year Budget and performance report for 31 December 2016. An Adjustment budget was proposed to council to amend the budget provisions for the 2016/17 financial year.

3.2 Monthly Reporting:

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

Financial services is in the process of initiating the mSCOA implementation process. mSCOA is the new Standard Chart of Accounts legislated for implementation during July 2017.

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

3.3 Financial Statements for the Year-ended 30 June 2016

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

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

3.4 MFMA Implementation Oversight:

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

4. Executive Summary

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

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	24,632	297,385	290,530
Budget to date (YTD)	10,263	153,824	171,676
Year to date (YTD)	6,713	146,882	162,443
Variance to SDBIP	-3,550	-6,942	9,233
YTD % Variance to SDBIP	-34.59%	-4.51%	-5.38%
% of Annual Budget	27.26%	49.39%	55.91%

Capital Expenditure

Capital performance for the period ending 31 December 2016 totals 27.26% of the approved budget. The slow implementation of the MIG funded projects is mainly responsible for these low expenditure to date. The municipality reviewed its capital budget during the S72 process and an Adjustment budget was approved by Council.

From the period of February 2017 the municipal capital performance will be based on the revised Capital Budget.

Operational Expenditure

Operational expenditure at the end of December 2016 equates to 49.39% of the approved Budget. This is on par with projections and the variance is within norms as reported.

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

- Employee related cost
- Bulk purchases

The Mid-year budget process reviewed the expenditures and an adjustment budget was approved by Council.

Operational Revenues

Revenues of R153,824m was recorded for the period ending 31 December 2016. This corresponds to a performance of 55.91% of budget. The performance should be evaluated in the context of the adjusted provincial DORA provision that reduced the municipal Housing allocation with R10m.

The effect of these has been included in the Mid-year performance assessment and corrected during the Adjustment budget approved by Council.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M07 January

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	49,931	54,671	-	2,554	41,839	41,004	836	2%	54,429
Service charges	125,512	138,723	-	12,458	81,293	82,177	(883)	-1%	138,608
Investment revenue	1,907	1,900	-	291	1,115	1,266	(152)	-12%	2,050
Transfers recognised - operational	36,162	60,025	-	3,709	24,151	29,849	(5,697)	-19%	52,543
Other own revenue	25,409	23,280	-	1,736	10,690	11,416	(726)	-6%	23,267
Total Revenue (excluding capital transfers and contributions)	238,921	278,599	-	20,748	159,089	165,711	(6,622)	-4%	270,897
Employee costs	96,318	101,847	-	8,380	55,788	59,411	(3,623)	-6%	101,822
Remuneration of Councillors	3,625	4,786	-	372	2,540	2,792	(252)	-9%	4,786
Depreciation & asset impairment	10,742	10,888	-	1,445	6,341	6,351	(10)	-0%	10,888
Finance charges	7,626	8,527	-	474	2,897	3,198	(301)	-9%	8,527
Materials and bulk purchases	66,551	75,101	-	5,739	44,864	43,809	1,055	2%	75,021
Transfers and grants	1,494	1,783	-	52	1,052	1,040	12	1%	1,428
Other expenditure	61,253	94,454	-	7,106	33,400	37,224	(3,824)	-10%	85,446
Total Expenditure	247,609	297,385	-	23,568	146,882	153,824	(6,942)	-5%	287,917
Surplus/(Deficit)	(8,688)	(18,786)	-	(2,820)	12,207	11,887	321	3%	(17,020)
Transfers recognised - capital	13,125	11,931	-	1,284	3,354	5,966	(2,611)	-44%	11,902
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,437	(6,855)	-	(1,536)	15,561	17,852	(2,291)	-13%	(5,118)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,437	(6,855)	-	(1,536)	15,561	17,852	(2,291)	-13%	(5,118)
Capital expenditure & funds sources									
Capital expenditure	21,215	24,632	-	1,722	6,713	10,263	(3,550)	-35%	25,197
Capital transfers recognised	13,126	11,931	-	1,031	3,354	5,214	(1,860)	-36%	11,902
Public contributions & donations	807	-	-	-	-	-	-	-	-
Borrowing	1,829	3,750	-	-	731	938	(206)	-22%	3,798
Internally generated funds	5,454	8,951	-	690	2,627	4,978	(2,352)	-47%	9,497
Total sources of capital funds	21,215	24,632	-	1,722	6,712	11,130	(4,417)	-40%	25,197
Financial position									
Total current assets	45,027	36,476	-	-	72,334	-	-	-	46,546
Total non current assets	402,724	420,592	-	-	420,592	-	-	-	417,006
Total current liabilities	26,365	32,755	-	-	29,313	-	-	-	35,571
Total non current liabilities	110,490	121,002	-	-	117,133	-	-	-	122,203
Community wealth/Equity	310,895	303,312	-	-	346,480	-	-	-	305,777
Cash flows									
Net cash from (used) operating	9,922	7,316	-	(5,379)	25,998	20,960	(5,038)	-24%	23,527
Net cash from (used) investing	(16,402)	(24,627)	-	(1,722)	(6,712)	(6,158)	555	-9%	(25,170)
Net cash from (used) financing	2,030	3,376	-	-	-	1,407	1,407	100%	2,544
Cash/cash equivalents at the month/year end	14,384	5,806	-	-	25,092	35,950	10,858	30%	6,708
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16,801	1,467	1,064	1,984	665	590	2,820	8,841	34,232
Creditors Age Analysis									
Total Creditors	8,946	-	-	-	-	-	-	-	8,946

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) - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		74,709	77,523	-	2,968	57,953	58,663	(711)	-1%	77,672
Executive and council		13,252	15,373	-	(752)	12,141	12,811	(670)	-5%	14,391
Budget and treasury office		60,134	59,673	-	3,251	45,015	44,755	260	1%	59,846
Corporate services		1,322	2,477	-	469	797	1,098	(300)	-27%	3,435
<i>Community and public safety</i>		27,333	51,738	-	4,227	12,769	14,805	(2,036)	-14%	41,832
Community and social services		5,108	6,148	-	536	2,849	3,083	(234)	-8%	6,180
Sport and recreation		5,678	6,601	-	561	4,727	4,950	(224)	-5%	6,663
Public safety		9,878	10,889	-	544	2,608	2,722	(115)	-4%	10,889
Housing		6,669	28,100	-	2,586	2,586	4,050	(1,464)	-36%	18,100
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,664	12,324	-	1,534	4,385	5,358	(973)	-18%	11,694
Planning and development		12,664	12,324	-	1,534	4,385	5,358	(973)	-18%	11,694
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		137,340	148,946	-	13,303	87,337	86,885	452	1%	151,601
Electricity		89,128	97,118	-	8,197	56,392	56,652	(260)	0%	99,773
Water		22,384	23,929	-	2,621	14,218	13,959	260	2%	23,929
Waste water management		10,459	10,487	-	1,066	6,841	6,117	724	12%	10,487
Waste management		15,369	17,412	-	1,418	9,885	10,157	(272)	-3%	17,412
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	252,046	290,530	-	22,032	162,443	165,711	(3,268)	-2%	282,799
Expenditure - Standard										
<i>Governance and administration</i>		70,791	76,133	-	5,925	41,466	43,267	(1,801)	-4%	76,833
Executive and council		15,090	18,465	-	1,003	9,252	10,145	(893)	-9%	17,743
Budget and treasury office		37,923	37,298	-	3,587	21,710	21,757	(47)	0%	38,005
Corporate services		17,779	20,370	-	1,336	10,504	11,364	(861)	-8%	21,085
<i>Community and public safety</i>		40,603	66,770	-	5,747	21,274	24,588	(3,314)	-13%	57,002
Community and social services		11,760	13,917	-	990	7,379	8,118	(739)	-9%	14,172
Sport and recreation		9,311	9,822	-	1,296	5,571	5,730	(159)	-3%	10,019
Public safety		11,638	13,456	-	753	4,894	5,940	(1,046)	-18%	13,254
Housing		7,893	29,575	-	2,709	3,430	4,800	(1,370)	-29%	19,557
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		21,214	26,114	-	1,674	12,068	14,022	(1,954)	-14%	25,559
Planning and development		7,904	9,807	-	572	4,427	5,721	(1,293)	-23%	9,502
Road transport		12,688	15,657	-	1,068	7,405	7,922	(517)	-7%	15,408
Environmental protection		622	651	-	34	236	380	(144)	-38%	649
<i>Trading services</i>		115,001	128,368	-	10,222	72,074	71,947	127	0%	128,524
Electricity		76,324	86,009	-	6,601	50,537	50,172	365	1%	86,254
Water		14,879	15,207	-	1,307	8,689	8,870	(182)	-2%	15,022
Waste water management		8,849	9,549	-	1,057	5,491	5,570	(79)	-1%	9,618
Waste management		14,949	17,603	-	1,256	7,358	7,335	23	0%	17,631
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	247,609	297,385	-	23,568	146,882	153,824	(6,942)	-5%	287,917
Surplus/ (Deficit) for the year		4,437	(6,855)	-	(1,536)	15,561	11,887	3,674	31%	(5,118)

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

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

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	13,252	15,373	-	(752)	12,141	12,811	(670)	-5.2%	14,391
Vote 2 - Budget and Treasury Office		60,134	59,673	-	3,251	45,015	43,661	1,353	3.1%	59,846
Vote 3 - Corporate Services		2,313	3,369	-	590	1,394	903	491	54.4%	4,309
Vote 4 - Community and Social Services		27,333	51,738	-	4,227	12,769	14,024	(1,255)	-8.9%	41,832
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		89,128	97,118	-	8,197	56,392	48,559	7,833	16.1%	99,773
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		59,886	63,260	-	6,518	34,732	29,646	5,087	17.2%	62,648
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	252,046	290,530	-	22,032	162,443	149,603	12,840	8.6%	282,799
Expenditure by Vote										
Vote 1 - Executive and Council	1	15,090	18,465	-	1,003	9,252	9,024	228	2.5%	17,743
Vote 2 - Budget and Treasury Office		37,923	37,298	-	3,587	21,710	19,145	2,565	13.4%	38,005
Vote 3 - Corporate Services		22,773	25,944	-	1,694	13,411	12,972	439	3.4%	27,306
Vote 4 - Community and Social Services		41,225	67,421	-	5,781	21,510	18,282	3,227	17.7%	57,650
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		76,324	86,009	-	6,601	50,537	52,506	(1,969)	-3.8%	86,254
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		54,274	62,248	-	4,901	30,462	26,273	4,189	15.9%	60,960
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	247,609	297,385	-	23,568	146,882	138,202	8,680	6.3%	287,917
Surplus/ (Deficit) for the year	2	4,437	(6,855)	-	(1,536)	15,561	11,401	4,160	36.5%	(5,118)

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

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

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

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		49,931	54,671		2,554	41,839	41,004	836	2%	54,429
Property rates - penalties & collection charges		-	-		-	-	-	-		-
Service charges - electricity revenue		85,934	95,198		8,132	55,853	55,532	321	1%	96,063
Service charges - w ater revenue		21,937	22,393		2,353	12,309	13,063	(754)	-6%	21,493
Service charges - sanitation revenue		10,313	7,528		860	5,333	5,646	(312)	-6%	7,448
Service charges - refuse revenue		15,336	13,604		1,114	7,798	7,936	(138)	-2%	13,604
Service charges - other		(8,008)	-		-	-	-	-		-
Rental of facilities and equipment		6,405	7,664		735	5,279	5,429	(150)	-3%	7,712
Interest earned - external investments		1,907	1,900		291	1,115	1,266	(152)	-12%	2,050
Interest earned - outstanding debtors		1,169	876		138	860	803	57	7%	876
Dividends received		-	-		-	-	-	-		-
Fines		7,308	8,538		185	1,124	1,423	(299)	-21%	8,540
Licences and permits		404	347		43	217	231	(15)	-6%	925
Agency services		1,520	1,374		191	804	916	(112)	-12%	1,374
Transfers recognised - operational		36,162	60,025		3,709	24,151	29,849	(5,697)	-19%	52,543
Other revenue		5,293	4,481		444	2,407	2,614	(207)	-8%	3,841
Gains on disposal of PPE		3,310	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		238,921	278,599	-	20,748	159,089	165,711	(6,622)	-4%	270,897
Expenditure By Type										
Employee related costs		96,318	101,847		8,380	55,788	59,411	(3,623)	-6%	101,822
Remuneration of councillors		3,625	4,786		372	2,540	2,792	(252)	-9%	4,786
Debt impairment		8,222	7,400		268	1,873	1,850	23	1%	7,400
Depreciation & asset impairment		10,742	10,888		1,445	6,341	6,351	(10)	0%	10,888
Finance charges		7,626	8,527		474	2,897	3,198	(301)	-9%	8,527
Bulk purchases		66,551	75,101		5,739	44,864	43,809	1,055	2%	75,021
Other materials		-	-		-	-	-	-		-
Contracted services		4,596	10,778		706	3,331	3,593	(261)	-7%	9,857
Transfers and grants		1,494	1,783		52	1,052	1,040	12	1%	1,428
Other expenditure		48,409	76,276		6,132	28,196	31,782	(3,586)	-11%	68,188
Loss on disposal of PPE		26	-		-	-	-	-		-
Total Expenditure		247,609	297,385	-	23,568	146,882	153,824	(6,942)	-5%	287,917
Surplus/(Deficit)		(8,688)	(18,786)	-	(2,820)	12,207	11,887	321	0	(17,020)
Transfers recognised - capital		13,125	11,931		1,284	3,354	5,966	(2,611)	(0)	11,902
Contributions recognised - capital		-	-		-	-	-	-		-
Contributed assets		-	-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		4,437	(6,855)	-	(1,536)	15,561	17,852			(5,118)
Taxation		-	-		-	-	-	-		-
Surplus/(Deficit) after taxation		4,437	(6,855)	-	(1,536)	15,561	17,852			(5,118)
Attributable to minorities		-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality		4,437	(6,855)	-	(1,536)	15,561	17,852			(5,118)
Share of surplus/ (deficit) of associate		-	-		-	-	-	-		-
Surplus/ (Deficit) for the year		4,437	(6,855)	-	(1,536)	15,561	17,852			(5,118)

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07
January

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	80	-	-	-	33	(33)	-100%	30
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	300	-	-	1	125	(124)	-99%	300
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	380	-	-	1	158	(157)	-99%	330
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		16	520	-	-	13	217	(204)	-94%	573
Vote 2 - Budget and Treasury Office		25	419	-	-	246	175	72	41%	369
Vote 3 - Corporate Services		1,683	2,278	-	19	643	949	(307)	-32%	2,303
Vote 4 - Community and Social Services		6,666	3,423	-	24	1,095	1,426	(331)	-23%	3,505
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		4,020	3,640	-	605	1,465	1,517	(52)	-3%	3,624
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		8,805	13,971	-	1,074	3,251	5,821	(2,570)	-44%	14,493
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	21,215	24,252	-	1,722	6,712	10,105	(3,393)	-34%	24,867
Total Capital Expenditure		21,215	24,632	-	1,722	6,713	10,263	(3,550)	-35%	25,197
Capital Expenditure - Standard Classification										
Governance and administration		1,719	3,298	-	19	901	1,204	(303)	-25%	3,275
Executive and council		16	520	-	-	13	173	(161)	-93%	573
Budget and treasury office		25	419	-	-	246	244	2	1%	369
Corporate services		1,678	2,358	-	19	643	786	(144)	-18%	2,333
Community and public safety		6,666	3,423	-	24	1,095	1,431	(336)	-23%	3,505
Community and social services		4,809	1,453	-	24	215	605	(391)	-65%	1,303
Sport and recreation		1,377	1,941	-	-	880	809	71	9%	1,970
Public safety		325	29	-	-	-	17	(17)	-100%	231
Housing		155	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,248	9,737	-	972	2,552	4,483	(1,931)	-43%	9,239
Planning and development		5	1,702	-	-	1,080	1,135	(55)	-5%	1,204
Road transport		4,243	8,035	-	972	1,472	3,348	(1,876)	-56%	8,035
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		8,582	8,174	-	707	2,164	4,012	(1,848)	-46%	9,178
Electricity		4,020	3,640	-	605	1,465	2,124	(658)	-31%	3,624
Water		338	3,656	-	94	676	1,523	(847)	-56%	3,961
Waste water management		3,974	877	-	7	23	365	(343)	-94%	1,580
Waste management		250	-	-	-	-	-	-	-	14
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	21,215	24,632	-	1,722	6,712	11,130	(4,418)	-40%	25,197
Funded by:										
National Government		12,775	10,476	-	1,031	3,176	4,365	(1,189)	-27%	10,464
Provincial Government		351	1,455	-	-	178	849	(671)	-79%	1,438
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13,126	11,931	-	1,031	3,354	5,214	(1,860)	-36%	11,902
Public contributions & donations	5	807	-	-	-	-	-	-	-	-
Borrowing	6	1,829	3,750	-	-	731	938	(206)	-22%	3,798
Internally generated funds		5,454	8,951	-	690	2,627	4,978	(2,352)	-47%	9,497
Total Capital Funding		21,215	24,632	-	1,722	6,712	11,130	(4,417)	-40%	25,197

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		14,384	5,806		16,110	15,286
Call investment deposits			-		15,000	-
Consumer debtors		29,074	22,481		33,034	23,555
Other debtors		64	6,700		6,700	6,199
Current portion of long-term receivables		27	4		4	27
Inventory		1,478	1,485		1,485	1,478
Total current assets		45,027	36,476	-	72,334	46,546
Non current assets						
Long-term receivables		227	270		270	200
Investments		0	-		-	-
Investment property		40,248	40,689		40,689	40,239
Investments in Associate		-	-		-	-
Property, plant and equipment		312,690	332,166		332,166	329,686
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		883	1,043		1,043	907
Other non-current assets		48,676	46,425		46,425	45,974
Total non current assets		402,724	420,592	-	420,592	417,006
TOTAL ASSETS		447,751	457,069	-	492,926	463,552
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		896	654		654	1,479
Consumer deposits		4,008	4,402		4,402	4,188
Trade and other payables		7,594	13,973		10,531	15,106
Provisions		13,867	13,727		13,727	14,798
Total current liabilities		26,365	32,755	-	29,313	35,571
Non current liabilities						
Borrowing		2,504	5,857		1,989	4,258
Provisions		107,986	115,145		115,145	117,945
Total non current liabilities		110,490	121,002	-	117,133	122,203
TOTAL LIABILITIES		136,855	153,757	-	146,446	157,775
NET ASSETS	2	310,895	303,312	-	346,480	305,777
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		297,395	293,312		336,480	290,777
Reserves		13,500	10,000		10,000	15,000
TOTAL COMMUNITY WEALTH/EQUITY	2	310,895	303,312	-	346,480	305,777

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

	Average YTD
Monthly Debt Collection rate	94.42%

With the end of the holiday season and the beginning of the school year, this collection ratio is reflecting historic patterns. Improvements is projected for the period February onwards.

More statistical information in terms of credit control procedures is reported further in the document.

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		48,573	53,082		2,554	41,839	39,812	2,028	5%	52,471
Service charges		120,076	129,949		12,458	81,293	75,804	5,490	7%	133,620
Other revenue		9,648	16,010		962	6,619	6,671	(52)	-1%	21,352
Government - operating		36,735	60,025		-	26,916	25,010	1,906	8%	52,264
Government - capital		13,025	11,931		211	6,884	5,966	918	15%	11,902
Interest		3,076	2,750		291	1,115	1,146	(31)	-3%	2,894
Dividends		-	-				-	-		-
Payments										
Suppliers and employees		(219,578)	(264,145)		(21,329)	(134,719)	(132,072)	2,646	-2%	(249,043)
Finance charges		(141)	(504)		(474)	(2,897)	(336)	2,561	-763%	(504)
Transfers and Grants		(1,491)	(1,783)		(52)	(1,052)	(1,040)	12	-1%	(1,428)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,922	7,316	-	(5,379)	25,998	20,960	(5,038)	-24%	23,527
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4,623	-				-	-		-
Decrease (Increase) in non-current debtors		-	4				0	(0)	-100%	27
Decrease (increase) other non-current receivables		29	-				-	-		-
Decrease (increase) in non-current investments		-	-				-	-		-
Payments										
Capital assets		(21,055)	(24,632)		(1,722)	(6,712)	(6,158)	554	-9%	(25,197)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16,402)	(24,627)	-	(1,722)	(6,712)	(6,158)	555	-9%	(25,170)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-				-	-		-
Borrowing long term/refinancing		2,428	3,750				1,563	(1,563)	-100%	3,798
Increase (decrease) in consumer deposits		163	249				104	(104)	-100%	180
Payments										
Repayment of borrowing		(562)	(623)				(259)	(259)	100%	(1,434)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,030	3,376	-	-	-	1,407	1,407	100%	2,544
NET INCREASE/ (DECREASE) IN CASH HELD		(4,450)	(13,935)	-	(7,101)	19,286	16,209			902
Cash/cash equivalents at beginning:		18,834	19,741			5,806	19,741			5,806
Cash/cash equivalents at month/year end:		14,384	5,806			25,092	35,950			6,708

Year to date Cash flow information reports a positive balance. Council's cash resources will be closely monitored to ensure that the liquidity status of council is maintained.

The adoption of the Long-term financial plan and implementation of the strategy to support the achievement of Council's objectives should also improve the Cash flow performance over the reporting period.

6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Transfers recognised - operational		Amendment to Housing allocation	Next reporting cycle will included Adjustment info
	Fines			
2	<u>Expenditure By Type</u>			
	Finance charges		The bulk of the finance charges will be processed during ye	Next reporting cycle will included Adjustment info
3	<u>Capital Expenditure</u>			
	Capital transfers recognised		SCM processes in terms of Roads MIG Projects	Next reporting cycle will included Adjustment info
4	<u>Financial Position</u>			
	No required			Next reporting cycle will included Adjustment info
5	<u>Cash Flow</u>			
	Net cash from (used) investing			Next reporting cycle will included Adjustment info
6	<u>Measureable performance</u>			
	No required			
7	<u>Municipal Entities</u>			
	Not applicable			

Tale SC1 – Monthly Budget Statement Summary have reference.

No material variances recorded at this stage of the financial year. The variances identified will be corrected if required during the Mid-year budget assessment process in January 2017.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	6.5%	0.0%	2.0%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		8.6%	15.2%	0.0%	10.9%	15.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.5%	6.8%	0.0%	3.8%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves		18.5%	58.6%	0.0%	19.9%	28.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	170.8%	111.4%	0.0%	246.8%	130.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		54.6%	17.7%	0.0%	106.1%	43.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.3%	10.6%	0.0%	25.1%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.3%	36.6%	0.0%	35.1%	37.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.7%	7.0%	0.0%	1.8%	4.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations.

The level of employee's actual costs for the year to date is 35.1% which is slightly higher than the budgeted percentage of 39.4%. It is therefore important for council to monitor and managed the employee related cost effectively within the set norm between 35% and 40%.

The Capital Replacement Reserve will require minor adjustments at year end in order to ensure that it is cash backed. The "Cash & Cash Equivalents" are sufficient to cover outstanding debt with specific reference to any unspent grant funding.

Age Analysis - Debtors

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,096	289	196	153	154	139	665	1,734	6,427	2,845		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,804	524	282	103	113	87	307	717	10,938	1,328		
Receivables from Non-exchange Transactions - Property Rates	1400	2,288	195	158	1,360	85	99	466	2,308	6,959	4,319		
Receivables from Exchange Transactions - Waste Water Management	1500	1,102	145	119	82	96	80	270	679	2,574	1,207		
Receivables from Exchange Transactions - Waste Management	1600	1,472	187	143	105	114	95	449	873	3,438	1,636		
Receivables from Exchange Transactions - Property Rental Debtors	1700	8	0	0	0	0	0	0	0	9	0		
Interest on Arrear Debtor Accounts	1810	36	23	24	64	24	25	179	1,396	1,769	1,687		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5)	104	141	116	79	65	484	1,134	2,118	1,878		
Total By Income Source	2000	16,801	1,467	1,064	1,984	665	590	2,820	8,841	34,232	14,901	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6	6	6	301	5	13	19	563	920	901		
Commercial	2300	3,879	155	81	47	49	27	105	361	4,704	589		
Households	2400	12,904	1,303	974	1,415	610	549	2,692	7,766	28,213	13,031		
Other	2500	12	2	2	222	1	1	5	152	396	379		
Total By Customer Group	2600	16,801	1,467	1,064	1,984	665	590	2,820	8,841	34,232	14,901	-	-

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

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

Outstanding Debtors:						
Outstanding Debtor Age Analyses as at month-end:						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
DEC 2016	12,714,699	2,672,147	1,462,950	906,592	14,551,491	32,307,879
JAN 2017	14,083,951	2,716,762	1,467,103	1,063,688	14,900,925	34,232,429
						1,924,550
Debtors Turnover Rate:						
	NORM	DEC	JAN			
	11.50- 15 %	20.57%	21.79%			
Number of Accounts issued for the month:						
		DEC	JAN			
		14,872	14,834			

Credit Control: Actions Applied	DEC	JAN
Summonses issued	0	50
Section 65(A)1	0	46
Sentences	0	110
Warrant for execution	0	135
Warrant for arrests	0	10
Garnisee Orders	0	5
Auctions	0	0
Number of debtors handed over to attorney:	0	19
Number of debtors handed over to attorney:	0	1,419
Electricity Service		
	DEC	JAN
Number of consumers disconnected due to	0	0
Number of consumers re-connected	0	0
	0	0

Commiseration Rebate in respect of Basic Services allocated: JANUARY 2017					
TOWNS	"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED	
BREDASDORP	93	1,363	1,456	414,815.85	
NAPIER	24	389	413	116,711.88	
PROTEM	0	9	9	1,897.65	
STRUISBAAI & L'AGULHAS	9	410	419	121,987.35	
KLIPDALE	2	7	9	2,354.40	
WAENHUISKRANS	7	118	125	43,600.34	
KASSIESBAAI	7	58	65	10,594.81	
ELIM	4	138	142	29,120.00	
DEURGANGSKAMP	0	853	853	128,117.75	
	146	3,345	3,491	869,200.03	

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

Age Analysis – Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	5,713								5,713	
Bulk Water	0200	27								27	
PAYE deductions	0300	1,106								1,106	
VAT (output less input)	0400	636								636	
Pensions / Retirement deductions	0500	1,465								1,465	
Loan repayments	0600	-								-	
Trade Creditors	0700	-								-	
Auditor General	0800	-								-	
Other	0900	-								-	
Total By Customer Type	1000	8,946	-	-	-	-	-	-	-	8,946	-

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 - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
Investec		30 DAYS					-	10,000	10,000
Nedbank		30 DAYS						10,000	10,000
Municipality sub-total					-		-	20,000	20,000
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	20,000	20,000

Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of January 2017.

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		24,254	26,785	-	-	20,654	11,161	7,691	68.9%	28,047
Local Government Equitable Share		20,679	23,075			17,306	9,615	7,691	80.0%	23,075
Finance Management		1,231	735			735	306			762
Municipal Systems Improvement		150	-			-	-			-
Municipal Infrastructure (MIG)		1,195	1,765			1,765	736			1,750
EPWP Incentive		1,000	1,210			848	504			1,210
LGSETA (NATIONAL TRANSFER)		-	-			-	-			750
Department of Energy	3	-	-			-	-			500
Provincial Government:		10,477	33,240	-	-	6,262	13,850	(9,070)	-65.5%	24,217
Housing		5,792	28,100			2,639	11,708	(9,070)	-77.5%	18,100
Community Development Workers		44	56			56	23			56
Subsidy Main Roads		73	73				30			73
Subsidy Libraries		4,250	4,806			3,567	2,002			4,807
Thusong Centre		12	-			-	-			66
Provincial Financial Grant		-	120				50			220
Provincial Infrastructure Support Grant		-	85				35			895
Provincial Financial Grant		307	-			-	-			-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	34,732	60,025	-	-	26,916	25,010	(1,378)	-5.5%	52,264
Capital Transfers and Grants										
National Government:		12,592	10,476	-	-	5,923	4,365	543	12.4%	10,464
Municipal Infrastructure (MIG)		9,592	8,736			4,183	3,640	543	14.9%	8,751
Finance Management		219	740			740	308			713
Municipal Systems Improvement		780	-			-	-			-
RBIG		-	-			-	-			-
EPWP Incentive		-	-			-	-			-
INEG		2,000	1,000			1,000	417			1,000
Provincial Government:		580	1,455	-	211	961	606	355	58.5%	1,438
Community Development Workers		10								
Sport and Recreation			700			750	292			750
Subsidy Libraries		21	544				227			543
Thusong Centre		199	211		211	211	88			145
Financial Support Grant		50								
Municipal Infrastructure Support Grant		300								
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	13,171	11,931	-	211	6,884	4,971	897	18.1%	11,902
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	47,903	71,956	-	211	33,800	29,982	(481)	-1.6%	64,166

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		24,254	26,785	-	361	1,857	11,161	(9,303)	-83.4%	28,178
Local Government Equitable Share		20,679	23,075				9,615	(9,615)	-100.0%	23,075
Finance Management		1,231	735		146	833	306	527	172.1%	762
Municipal Systems Improvement		150	-				-	-		-
Municipal Infrastructure (MIG)		1,195	1,765		36	268	736	(467)	-63.5%	1,750
EPWP Incentive		1,000	1,210		179	756	504	252	49.9%	1,210
EPWP Incentive		-	-				-	-		500
Department of Energy		-	-				-	-		881
Provincial Government:		10,477	33,240	-	2,940	5,336	13,850	(9,145)	-66.0%	24,365
Housing		5,792	28,100		2,586	2,586	11,708	(9,123)	-77.9%	18,100
Community Development Workers		44	56		7	32	23	9	36.4%	56
Subsidy Main Roads		73	73				30	(30)	-100.0%	73
Subsidy Libraries		4,250	4,806		348	2,719	2,002			4,807
Thusong Centre		12	-				-	-		66
Provincial Financial Grant		-	120				50			368
Provincial Infrastructure Support Grant		-	85				35			895
Provincial Financial Grant		307	-				-			-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		34,732	60,025	-	3,302	7,193	25,010	(18,448)	-73.8%	52,543
Capital expenditure of Transfers and Grants										
National Government:		12,592	10,476	-	1,031	3,176	4,365	(772)	-17.7%	10,476
Municipal Infrastructure (MIG)		9,592	8,736		1,031	3,127	3,640	(513)	-14.1%	8,736
Finance Management		219	740			49	308	(259)	-84.0%	740
Municipal Systems Improvement		780	-				-	-		-
RBIG		-	-				-	-		-
EPWP Incentive		-	-				-	-		-
INEG		2,000	1,000				417			1,000
Provincial Government:		580	1,455	-	-	178	606	(428)	-70.6%	1,455
Community Development Workers		10	-				-	-		-
Sport and Recreation			700				292			700
Subsidy Libraries		21	544			91	227			544
Thusong Centre		199	211			87	88			211
Financial Support Grant		50	-				-			-
Municipal Infrastructure Support Grant		300	-				-			-
District Municipality:		-	-	-	-	-	-	-	-	-
#REF!										
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant										
#REF!										
Total capital expenditure of Transfers and Grants		13,171	11,931	-	1,031	3,354	4,971	(1,200)	-24.1%	11,931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		47,903	71,956	-	4,333	10,548	29,982	(19,648)	-65.5%	64,474

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

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,299	3,228		219	1,505	1,883	(378)	-20%	3,228
Pension and UIF Contributions		345	366		43	287	213	73	34%	366
Medical Aid Contributions		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		874	926		87	594	540	54	10%	926
Cellphone Allowance		239	255		22	154	149	5	4%	255
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		4	12		-	-	7	(7)	-100%	12
Sub Total - Councillors		3,760	4,786	-	372	2,540	2,792	(252)	-9%	4,786
% increase	4		27.3%							27.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,137	4,385		291	2,196	2,558	(362)	-14%	4,385
Pension and UIF Contributions		754	799		54	378	466	(88)	-19%	799
Medical Aid Contributions		178	136		15	108	80	28	35%	213
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		629	667		-	-	389	(389)	-100%	667
Motor Vehicle Allowance		364	386		22	156	225	(69)	-31%	386
Cellphone Allowance		12	14		3	18	8	9	113%	31
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		81	86		4	28	50	(22)	-44%	87
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,155	6,474	-	389	2,884	3,777	(893)	-24%	6,567
% increase	4		5.2%							6.7%
Other Municipal Staff										
Basic Salaries and Wages		59,019	64,052		5,119	35,951	37,364	(1,413)	-4%	63,520
Pension and UIF Contributions		10,363	11,220		956	6,670	6,545	125	2%	11,220
Medical Aid Contributions		2,451	3,362		321	2,096	1,961	135	7%	3,412
Overtime		3,361	3,087		633	2,140	1,801	339	19%	3,241
Performance Bonus		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		4,223	4,705		516	3,586	2,745	841	31%	4,818
Cellphone Allowance		237	378		76	374	220	154	70%	432
Housing Allowances		1,275	1,187		63	594	692	(98)	-14%	1,099
Other benefits and allowances		3,823	3,749		449	2,425	2,187	237	11%	3,882
Payments in lieu of leave		1,350	875		-	-	510	(510)	-100%	875
Long service awards		498	498		82	532	290	241	83%	498
Post-retirement benefit obligations	2	2,074	2,259		504	3,568	1,318	2,250	171%	2,259
Sub Total - Other Municipal Staff		88,673	95,372	-	8,719	57,936	55,634	2,302	4%	95,255
% increase	4		7.6%							7.4%
Total Parent Municipality		98,588	106,632	-	9,480	63,360	62,202	1,158	2%	106,608

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousands	1																
Cash Receipts By Source																	
Property rates		26,844	2,226	2,553	2,554	2,554	2,554	2,554	2,599	2,832	2,299	2,183	719	52,471	57,468	63,283	
Property rates - penalties & collection charges																	
Service charges - electricity revenue		7,578	8,016	8,275	7,592	8,040	8,220	8,132	10,300	7,854	7,037	6,944	4,618	92,606	93,099	99,617	
Service charges - water revenue		1,526	1,479	1,637	1,524	1,797	1,994	2,353	2,189	2,097	2,022	1,838	265	20,720	21,931	23,331	
Service charges - sanitation revenue		709	720	715	721	713	896	860	678	670	452	930	(884)	7,180	7,720	8,242	
Service charges - refuse		1,117	1,118	1,113	1,108	1,114	1,114	1,114	940	951	718	1,121	1,587	13,114	13,563	14,141	
Service charges - other																	
Rental of facilities and equipment		326	321	1,511	1,140	591	655	735	854	475	658	217	(49)	7,434	7,656	8,043	
Interest earned - external investments		76	140	159	153	182	114	291	216	197	63	255	204	2,050	1,900	1,900	
Interest earned - outstanding debtors		104	100	113	113	150	142	138	29	77	74	75	(271)	844	929	1,022	
Dividends received																	
Fines		184	149	162	174	122	149	185	186	262	280	178	610	2,638	2,639	2,640	
Licences and permits		24	34	31	31	33	20	191	28	36	24	41	431	925	971	1,010	
Agency services			185	102		289	37	5	4	468	88	117	79	1,374	1,443	1,500	
Transfer receipts - operating		26,916	2,822	56	1,783	545	7,692		1,018	12,600	512	71	(1,750)	52,264	70,208	77,315	
Other revenue		198	456	337	303	385	285	444	272	1,855	112	120	4,215	8,981	3,277	3,538	
Cash Receipts by Source		65,603	17,763	16,763	17,196	16,515	23,872	17,001	19,312	30,373	14,338	14,089	9,775	262,601	282,803	305,583	
Other Cash Flows by Source																	
Transfer receipts - capital			3,119			545	728	211	37	2,680	1,939		2,643	11,902	11,833	11,666	
Contributions & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans																	
Borrowing long term/refinancing													3,798	3,798	10,345	5,180	
Increase in consumer deposits					21	21	21	21	21	21	21	21	14	180	188	197	
Receipt of non-current debtors				0	0	0	0	0	0	0	0	0	24	27	27	27	
Receipt of non-current receivables																	
Change in non-current investments																	
Total Cash Receipts by Source		65,603	20,882	16,764	17,217	17,081	24,621	17,233	19,370	33,074	16,298	14,110	16,254	278,508	305,196	322,653	
Cash Payments by Type																	
Employee related costs		7,691	7,568	8,429	7,835	8,101	7,785	8,380	7,763	7,897	8,221	8,089	11,491	99,249	104,560	111,287	
Remuneration of councillors		306	376	372	372	372	372	372	383	383	576	402	502	4,786	5,073	5,377	
Interest paid		59	1	1,152		268	424						(1,399)	504	510	518	
Bulk purchases - Electricity		8,190	8,359	7,231	4,848	5,182	5,313	5,739	3,970	6,423	5,469	5,167	5,161	71,054	77,752	82,514	
Bulk purchases - Water & Sewer						22			25	20	23	16	56	161	169	178	
Other materials																	
Contracted services		59	10,778	426	978	353	357	706	767	910	987	1,180	(8,143)	9,357	8,365	8,114	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other		270	126	249	24	111	219	52	149	149	149	149	(219)	1,428	1,455	1,517	
General expenses		2,518	4,056	4,342	3,546	4,354	3,106	6,132	5,038	5,294	3,745	7,504	14,802	64,436	80,718	87,224	
Cash Payments by Type		19,093	31,263	22,200	17,602	18,762	17,576	21,382	18,094	21,077	19,170	22,506	22,251	250,975	278,601	296,729	
Other Cash Flows/Payments by Type																	
Capital assets		423	219	1,666	517	1,403	764	1,722	2,264	5,532	1,953	2,200	6,535	25,197	29,025	19,448	
Repayment of borrowing							311						1,123	1,434	3,216	3,609	
Other Cash Flows/Payments																	
Total Cash Payments by Type		19,515	31,482	23,866	18,119	20,165	18,652	23,104	20,358	26,609	21,123	24,707	29,908	277,607	310,843	319,787	
NET INCREASE/(DECREASE) IN CASH HELD		46,088	(10,600)	(7,102)	(901)	(3,084)	5,969	(5,870)	(988)	6,465	(4,825)	(10,596)	(13,654)	902	(5,647)	2,866	
Cash/cash equivalents at the month/year beginning:		5,806	51,894	41,294	34,192	33,291	30,207	36,176	30,306	29,318	35,783	30,958	20,362	5,806	6,708	1,061	
Cash/cash equivalents at the month/year end:		51,894	41,294	34,192	33,291	30,207	36,176	30,306	29,318	35,783	30,958	20,362	6,708	6,708	1,061	3,927	

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		177		423	423	177	(245)	-138.4%	2%
August		717		219	642	894	253	28.3%	3%
September		1,844		1,665	2,306	2,739	432	15.8%	9%
October		1,419		516	2,823	4,158	1,335	32.1%	11%
November		597		1,403	4,226	4,755	529	11.1%	17%
December		2,371		764	4,990	7,125	2,135	30.0%	20%
January		264		1,722	6,712	7,389	677	9.2%	27%
February		2,264				9,653	-		
March		5,532				15,185	-		
April		1,953				17,138	-		
May		2,200				19,338	-		
June		5,294				24,632	-		
Total Capital expenditure	-	24,632	-	6,712					

Capital expenditure on new assets by asset class

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1,087	11,162	-	1,597	2,737	6,511	3,773	58.0%	12,239
Infrastructure - Road transport		-	6,735	-	957	1,332	3,929	2,597	66.1%	6,735
<i>Roads, Pavements & Bridges</i>		-	6,735	-	957	1,332	3,929	2,597	66.1%	6,735
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,087	2,420	-	605	1,352	1,412	59	4.2%	2,341
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		961	1,740	-	605	1,027	1,015	(12)	-1.2%	1,729
<i>Street Lighting</i>		126	680	-	-	325	397	72	18.1%	612
Infrastructure - Water		-	1,129	-	28	30	659	628	95.4%	1,584
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	1,129	-	28	30	659	628	95.4%	469
<i>Reticulation</i>		-	-	-	-	-	-	-	-	1,115
Infrastructure - Sanitation		-	877	-	7	23	512	489	95.5%	1,580
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	877	-	7	23	512	489	95.5%	1,580
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		1,388	2,096	-	-	872	1,223	351	28.7%	1,670
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2,016	-	-	801	1,176	375	31.9%	1,597
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1,388	80	-	-	71	47	(25)	-52.7%	72
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		907	1,064	-	-	392	621	229	36.9%	1,261
General vehicles		165	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		88	177	-	-	81	103	22	21.2%	366
Computers - hardware/equipment		97	108	-	-	105	63	(42)	-66.8%	108
Furniture and other office equipment		21	27	-	-	4	16	12	73.8%	34
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		536	752	-	-	201	439	238	54.1%	752
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	3,383	14,322	-	1,597	4,001	8,354	4,353	52.1%	15,169

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 - M07

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1,087	11,162	-	1,597	2,737	6,511	3,773	58.0%	12,239
Infrastructure - Road transport		-	6,735	-	957	1,332	3,929	2,597	66.1%	6,735
Roads, Pavements & Bridges		-	6,735	-	957	1,332	3,929	2,597	66.1%	6,735
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,087	2,420	-	605	1,352	1,412	59	4.2%	2,341
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		961	1,740	-	605	1,027	1,015	(12)	-1.2%	1,729
Street Lighting		126	680	-	-	325	397	72	18.1%	612
Infrastructure - Water		-	1,129	-	28	30	659	628	95.4%	1,584
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	1,129	-	28	30	659	628	95.4%	469
Reticulation		-	-	-	-	-	-	-	-	1,115
Infrastructure - Sanitation		-	877	-	7	23	512	489	95.5%	1,580
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	877	-	7	23	512	489	95.5%	1,580
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,388	2,096	-	-	872	1,223	351	28.7%	1,670
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2,016	-	-	801	1,176	375	31.9%	1,597
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1,388	80	-	-	71	47	(25)	-52.7%	72
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		907	1,064	-	-	392	621	229	36.9%	1,261
General vehicles		165	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		88	177	-	-	81	103	22	21.2%	366
Computers - hardware/equipment		97	108	-	-	105	63	(42)	-66.8%	108
Furniture and other office equipment		21	27	-	-	4	16	12	73.8%	34
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		536	752	-	-	201	439	238	54.1%	752
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3,383	14,322	-	1,597	4,001	8,354	4,353	52.1%	15,169

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 - M07 January

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,917	4,738	-	392	1,370	790	(581)	-73.5%	10,359
Infrastructure - Road transport		1,255	2,520	-	117	563	420	(143)	-34.0%	6,074
<i>Roads, Pavements & Bridges</i>		1,255	2,520	-	117	563	420	(143)	-34.0%	6,074
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		783	952	-	135	406	159	(248)	-156.1%	3,020
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		725	813	-	123	372	135	(237)	-175.1%	2,885
<i>Street Lighting</i>		57	140	-	12	34	23	(11)	-45.9%	135
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		879	1,266	-	140	401	211	(190)	-90.2%	1,266
<i>Waste Management</i>		879	1,266	-	140	401	211	(190)	-90.2%	1,266
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		539	779	-	104	358	130	(228)	-175.6%	779
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		63	159	-	4	32	27	(6)	-22.6%	159
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		466	580	-	101	323	97	(227)	-234.4%	580
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		10	40	-	-	2	7	5	69.1%	40
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3,465	4,335	-	285	1,892	1,241	(651)	-52.4%	4,335
General vehicles		1,922	2,260	-	130	855	377	(478)	-126.9%	2,260
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		556	579	-	94	290	241	(48)	-20.0%	579
Computers - hardware/equipment		67	90	-	3	45	37	(7)	-20.0%	90
Furniture and other office equipment		99	208	-	(3)	104	86	(17)	-20.0%	208
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		821	1,199	-	62	599	499	(100)	-20.0%	1,199
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		2,115	3,162	-	26	1,581	1,318	(264)	-20.0%	3,162
Computers - software & programming		2,115	3,162	-	26	1,581	1,318	(264)	-20.0%	3,162
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		9,036	13,014	-	807	5,202	3,478	(1,723)	-49.5%	18,635

7. Other Information

7.1 Expenditure Management:

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

7.1.1 Salary Payment:

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

Following a summary of Standby & Overtime payment in respect of **December 2016:**

STANDBY ALLOWANCES paid for the period ending 31 JANUARY 2017

<u>DEPARTMENT</u>	<u>% USED TO DATE</u>	<u>PREVIOUS MONTH to DATE</u>	<u>CURRENT MONTH</u>	<u>ACTUAL TO DATE</u>	<u>PRO-RATA BUDGETED FOR THE YEAR</u>	<u>BUDGET FOR THE YEAR</u>
MUNICIPAL MANAGER						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	90.32%	8,309.76	0.00	8,309.76	3,833.33	9,200.00
- Budget and Treasury Office	0.00%	0.00	0.00	0.00	0.00	0.00
TOTAL	90.32%	8,309.76	0.00	8,309.76	3,833.33	9,200.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	40.57%	17,784.28	4,269.52	22,053.80	22,647.92	54,355.00
- Client Services	197.52%	34,711.14	4,596.20	39,307.34	8,291.67	19,900.00
TOTAL	82.64%	52,495.42	8,865.72	61,361.14	30,939.58	74,255.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	118.3%	81,129.52	14,347.62	95,477.14	33,625.00	80,700.00
- Beaches and Holiday Resorts	69.9%	150,687.00	28,199.03	178,886.03	106,666.67	256,000.00
TOTAL	85.3%	234,657.32	52,555.53	287,212.85	140,291.67	336,700.00
INFRASTRUCTURE DIRECTORATE						
- Water	83.9%	274,168.75	69,871.37	344,040.12	170,833.33	410,000.00
- Sewerage and sanitation	59.4%	253,492.87	61,925.30	315,418.17	221,250.00	531,000.00
- Refuse Removal Services	0.0%	0.00	0.00	0.00	2,250.00	5,400.00
- Streets and Stormwater	0.4%	1,236.31	0.00	1,236.31	140,083.33	336,200.00
TOTAL	51.5%	528,897.93	131,796.67	660,694.60	534,416.67	1,282,600.00
ELECTRICAL SERVICES						
- Electrical Services	41.0%	195,068.08	37,131.46	232,199.54	235,791.67	565,900.00
TOTAL	41.0%	195,068.08	37,131.46	232,199.54	235,791.67	565,900.00
TOTAL	55.1%	1,019,428.51	230,349.38	1,249,777.89	945,272.92	2,268,655.00

Standby expenditure is mainly allocate to the service components of the municipality. As per budget above the Infrastructure department represents the bulk of the budget with a total of 56.54%. Year to date spending totals 55.1% of the budget.

The monitoring of standby allowances is the responsibility of each manager and all managers should ensure that the budget is optimized to ensure service delivery is delivered optimally.

The municipality approved an Adjustment budget and this information will be reported for the period February 2017 onwards.

OVERTIME paid for the period ending 31 JANUARY 2017

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
- Municipal Manager	0.0%	0.00	0.00	0.00	0.00	0.00
TOTAL	#DIV/0!	0.00	0.00	0.00	0.00	0.00
FINANCIAL DIRECTORATE						
- Directorate (CFO Office)	0.0%	0.00	0.00	0.00	2,083.33	5,000.00
- Revenue Management	722.6%	18,066.08	0.00	18,066.08	1,041.67	2,500.00
- Expenditure Management	162.8%	4,069.15	0.00	4,069.15	1,041.67	2,500.00
- Budget and Treasury Office	0.0%	0.00	0.00	0.00	1,041.67	2,500.00
TOTAL	177.1%	22,135.23	0.00	22,135.23	5,208.33	12,500.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	82.2%	10,220.79	2,927.47	13,148.26	6,666.67	16,000.00
TOTAL	82.2%	10,220.79	2,927.47	13,148.26	6,666.67	16,000.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	91.5%	173,579.24	73,394.61	246,973.85	112,500.00	270,000.00
- Housing	98.1%	4,904.02	0.00	4,904.02	2,083.33	5,000.00
- Environmental Affairs	69.0%	20,737.57	6,990.78	27,728.35	16,750.00	40,200.00
- Public Services	0.0%	0.00	0.00	0.00	0.00	0.00
- Parks and Sport Facilities	66.6%	40,009.73	4,974.36	44,984.09	28,125.00	67,500.00
- Beaches and Holiday Resorts	81.2%	179,394.17	136,576.33	315,970.50	162,208.33	389,300.00
TOTAL	83.0%	418,624.73	221,936.08	640,560.81	321,666.67	772,000.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	0.0%	0.00	0.00	0.00	2,916.67	7,000.00
- Water	65.5%	344,720.47	113,795.48	458,515.95	291,666.67	700,000.00
- Sewerage and sanitation	76.5%	315,633.12	151,194.03	466,827.15	254,166.67	610,000.00
- Refuse Removal Services	53.0%	154,812.81	92,212.76	247,025.57	194,166.67	466,000.00
- Streets and Stormwater	47.6%	42,983.19	1,496.27	44,479.46	38,958.33	93,500.00
TOTAL	64.8%	858,149.59	358,698.54	1,216,848.13	781,875.00	1,876,500.00
ELECTRICAL SERVICES						
- Electrical Services	60.4%	198,030.22	49,562.30	247,592.52	170,875.00	410,100.00
TOTAL	60.4%	198,030.22	49,562.30	247,592.52	170,875.00	410,100.00
TOTAL	69.3%	1,507,160.56	633,124.39	2,140,284.95	1,286,291.67	3,087,100.00

Municipal budget for overtime totals R3,087m. Year to date spending of R1,507m or 69.3% of budget.

The administration needs to continuously monitor the spending on overtime and all departmental managers should ensure that overtime is optimized and used economically.

The municipality approved an Adjustment budget and this information will be reported for the period February 2017 onwards.

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 JAN 2017	Check Payments	30662	30803	
	ACB-Payments	95871	96200	
	Amount Paid			26,375,893.46
	Total Investment			20,000,000.00

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

7.2 Revenue Management:

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

<u>Equitable Allocation received versus Budget:</u>			<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
12010251000000			23,075,000	17,306,000	5,769,000
	Allocation for the Financial Year:		23,075,000	17,306,000	5,769,000
<u>Equitable Allocation spent versus Budget:</u>			<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	JAN 2017	252,300	180,090	72,210
Free Basics : Electricity	12010126600000	JAN 2017	80,000	51,461	28,539
Free Basics : Refuse Removal	12010126800000	JAN 2017	3,501,900	2,075,244	1,426,656
Free Basics : Sanitation	12010126900000	JAN 2017	2,900,000	1,404,000	1,496,000
Free Basics : Water	12010127000000	JAN 2017	1,300,000	1,634,590	(334,590)
			8,034,200	5,345,385	2,688,815

Electronic receipts in respect of debtor payments:

<u>Commiseration Rebate in respect of Basic Services allocated: JANUARY 2017</u>					
<u>TOWNS</u>		<u>"Poor" household.</u>	<u>"Indigent" household</u>	<u>TOTAL</u>	<u>COMMISERATION SUBSIDIES ALLOCATED</u>
	BREDASDORP	93	1,363	1,456	414,815.85
	NAPIER	24	389	413	116,711.88
	PROTEM	0	9	9	1,897.65
	STRUISBAAI & L'AGULHAS	9	410	419	121,987.35
	KLIPDALE	2	7	9	2,354.40
	WAENHUISKRANS	7	118	125	43,600.34
	KASSIESBAAI	7	58	65	10,594.81
	ELIM	4	138	142	29,120.00
	DEURGANGSKAMP	0	853	853	128,117.75
		146	3,345	3,491	869,200.03

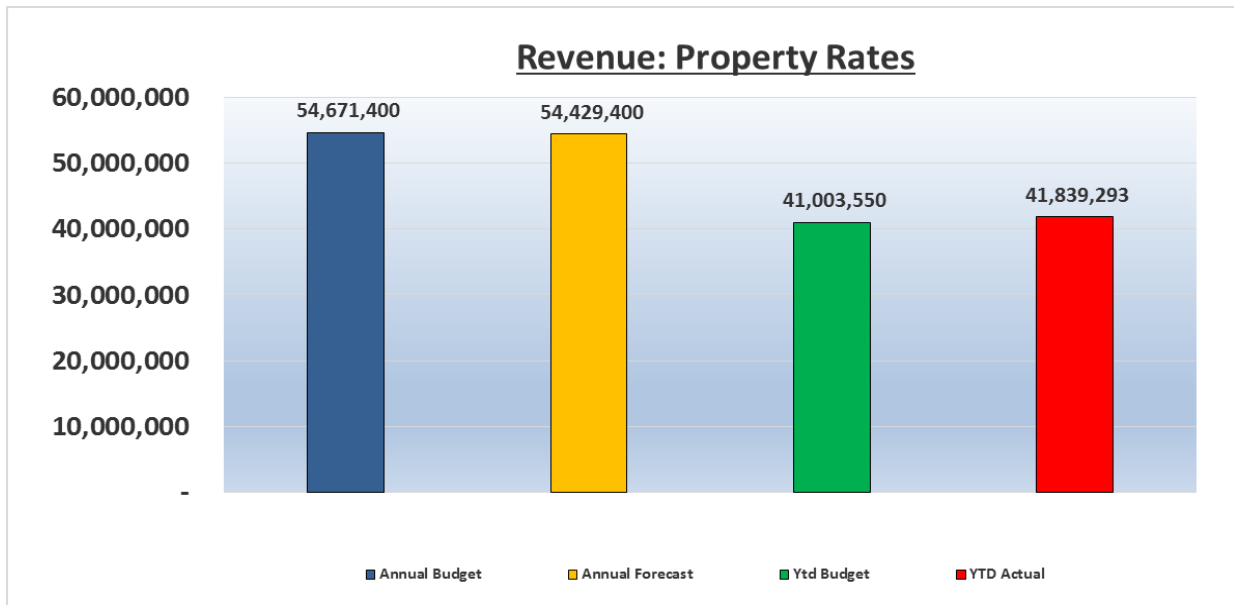
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of **January 2017**:

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

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	851.15	Monthly	No
MOBILE TELEPHONE NET.	1,227.95	Monthly	No
MOBILE TELEPHONE NET.	1,210.80	Monthly	No
MOBILE TELEPHONE NET.	4,751.50	Monthly	No
MOBILE TELEPHONE NET.	3,466.50	Monthly	No
JJ KLOPPERS	6,706.74	Attorneys	Yes
NAPIER HEALTH GRO	498.95	Monthly	No
NAPIER HEALTH GRO	475.15	Monthly	No
D JAARS	740.58	Attorneys	Yes
D JAARS	306.78	Attorneys	Yes
D JAARS	884.66	Attorneys	Yes
M VAN STADEN	1,967.70	Monthly	No
M VAN STADEN	2,423.70	Monthly	No
TARGETSHELF	14,845.23	Monthly	No
TARGETSHELF	3,499.15	Attorneys	Yes
TEHILLA COMMUNITY	1,889.99	Attorneys	Yes
TEHILLA COMMUNITY	4,258.47	Monthly	No
URBAN FARMING	1,042.05	Monthly	No
L HENDRICKS	1,043.25	Monthly	No
HAASBEKKIE CRECHE	155.04	Monthly	No
HAASBEKKIE CRECHE	647.88	Monthly	No
HAASBEKKIE CRECHE	178.88	Attorneys	Yes
HAASBEKKIE CRECHE	535.52	Attorneys	Yes
HAASBEKKIE CRECHE	365.25	Monthly	Yes
HAASBEKKIE CRECHE	473.89	Monthly	No
HAASBEKKIE CRECHE	861.00	Monthly	Yes
D JONES	1,146.21	Monthly	No
J DE JAGER	735.88	Monthly	No
ESKOM ENTERPRISES	49,892.50	Monthly	No
BREDASDORP KLEINBOERE	7,754.66	Monthly	No
BREDASDORP POULTRY	651.80	Monthly	No
T VAN ZYL	100.47	Monthly	Yes
W F MURTZ	1,108.99	Monthly	No
B M SUMMERS	310.08	Monthly	No
J DAVIDS	103.33	Monthly	No
A MYBURG	1,890.78	Monthly	No
SUZO KHANYA AGRICULT	5,252.18	Monthly	No
ISIVUNO AGRICULTURAL	634.56	Monthly	No
EISH INNOVATIONS	1,563.05	Monthly	No
	126,452.25		

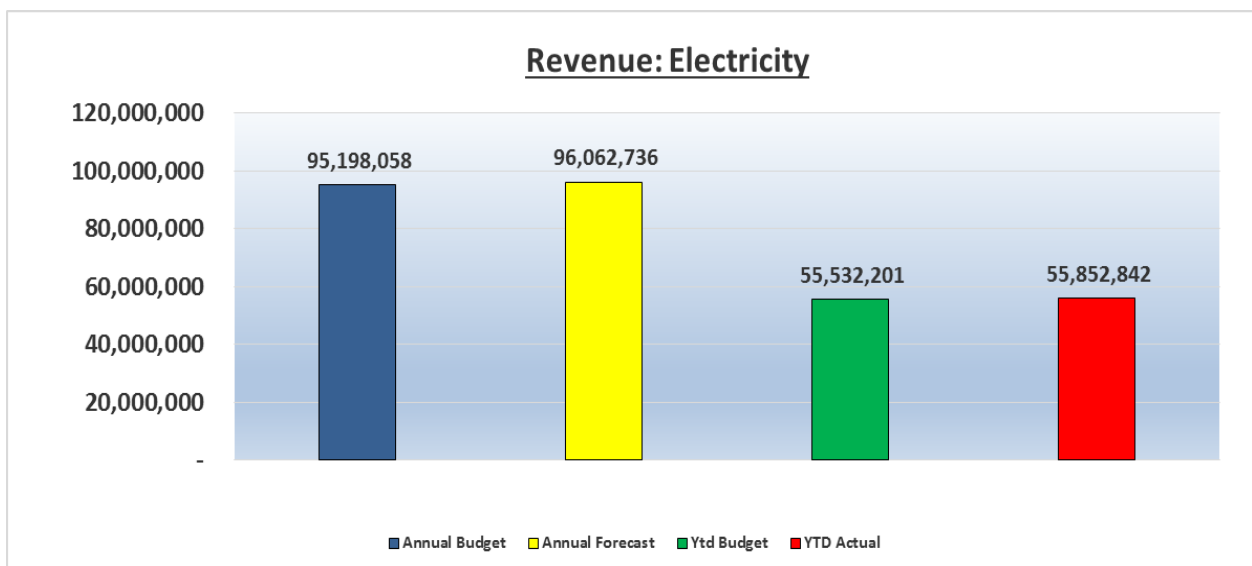
7.2.1 Actual Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:



For the period ending 31 December 2016, the municipal performance in terms of Property rates collection totals R41,839m or 76.5% of budgeted amounts. This is in line with projections. Council approved a revised budget and this budget slightly reduced the budgeted revenues for property rates. This is mainly due to the agricultural categories not performing according to projections.

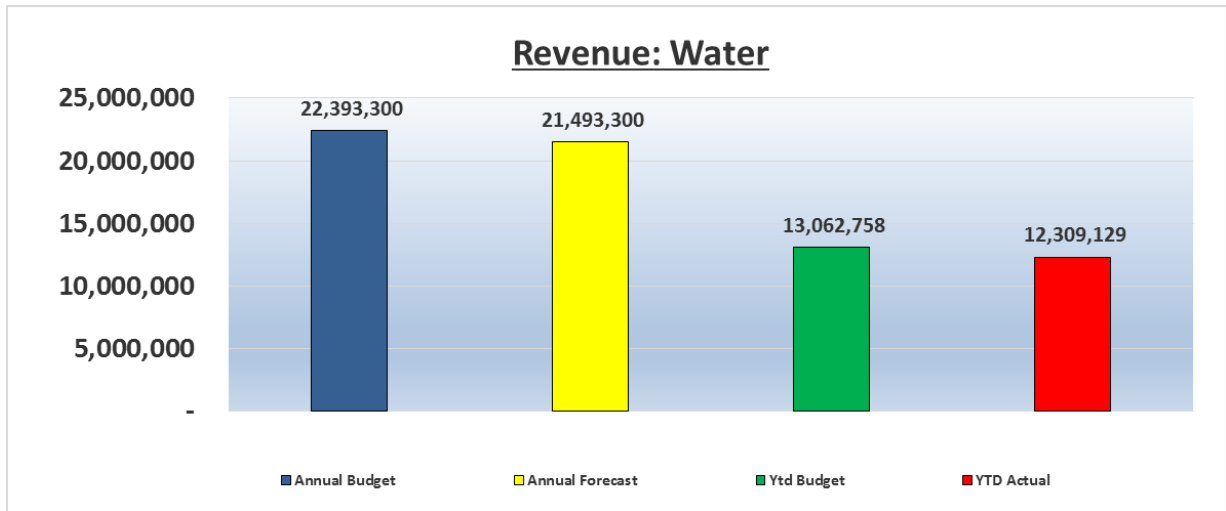
7.2.1.2 Electricity:



Total revenues collection for the period ending 31 December 2016 calculates to R55,852m. This is a performance of 58.67%. The municipality reviewed its performance in terms of Electricity revenues and adjustments was proposed to the revenue budget. The main reason for the adjustment was the new bulk customer Pick n Pay that was included in the billing of the municipality. The

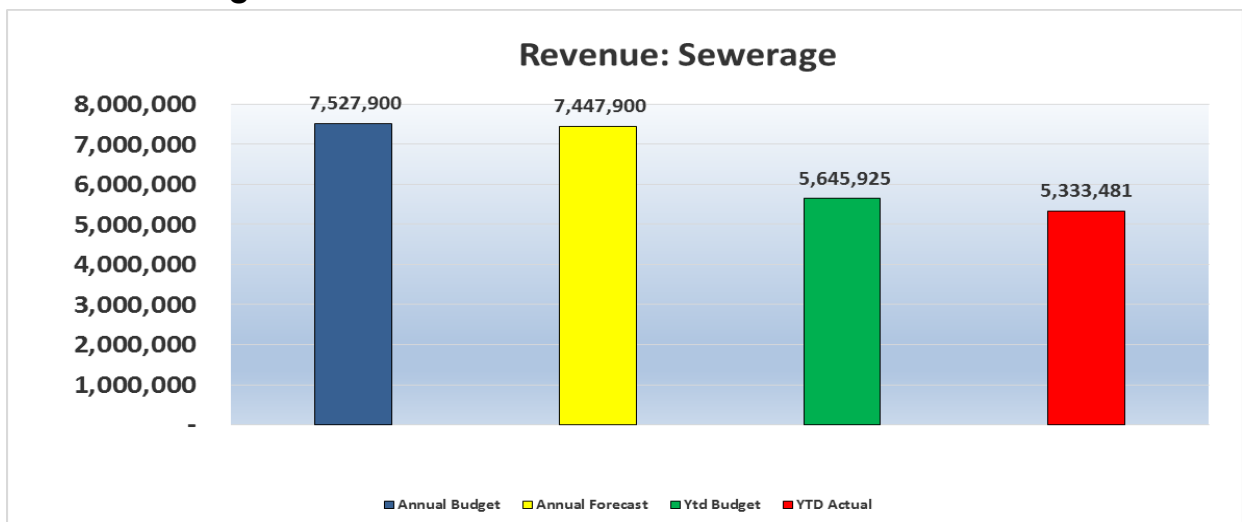
impact of this customer (1) also reflects in the better than budgeted performance for the period ending 31 December 2016.

7.2.1.3 Water:



With the challenges experienced in respect of the droughts experienced, this also impacted on the municipal revenues. The municipality needs to protect its water infrastructure and resources, and an additional capital project was approved during the Adjustment Budget to this effect. The performance for revenues is below year to date estimates at R12,309m compared to R13,062m. Based on the approved budget this represents a 54.96%. The budget for revenues was also advised downwards to include the factors outside the control of the municipality.

7.2.1.4 Sewerage:

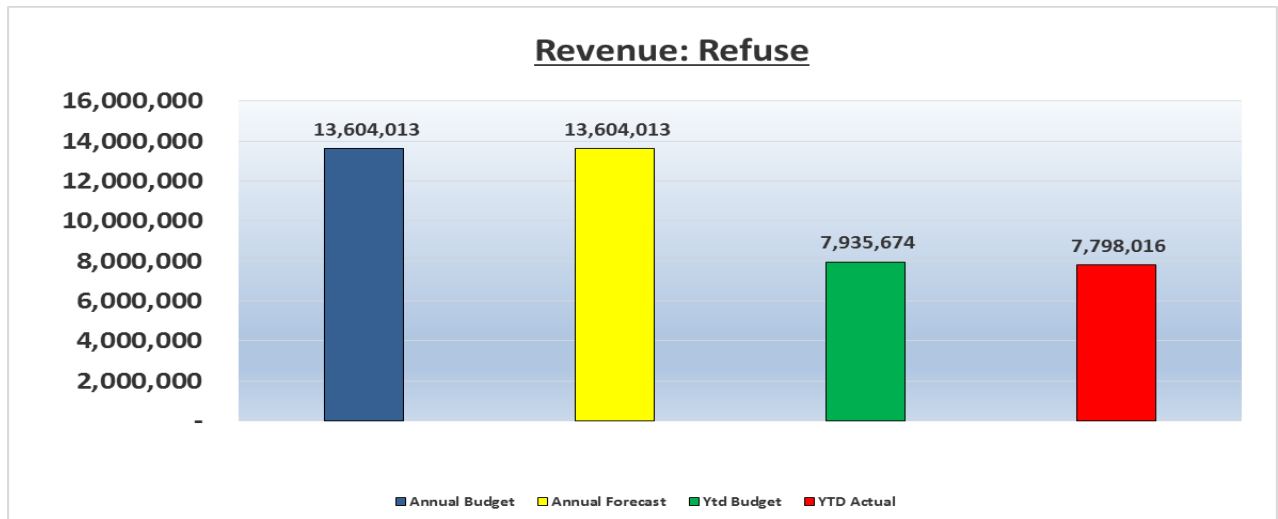


The revenue for sewerage services is based on the amount of household and the information is impacted by the general building activity in the municipal area.

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

Performance for the period ending January 2017 totals R5,333m or 70.85% of the budget. The budget was also revised downwards based on projections.

7.2.1.5 Refuse Removal:

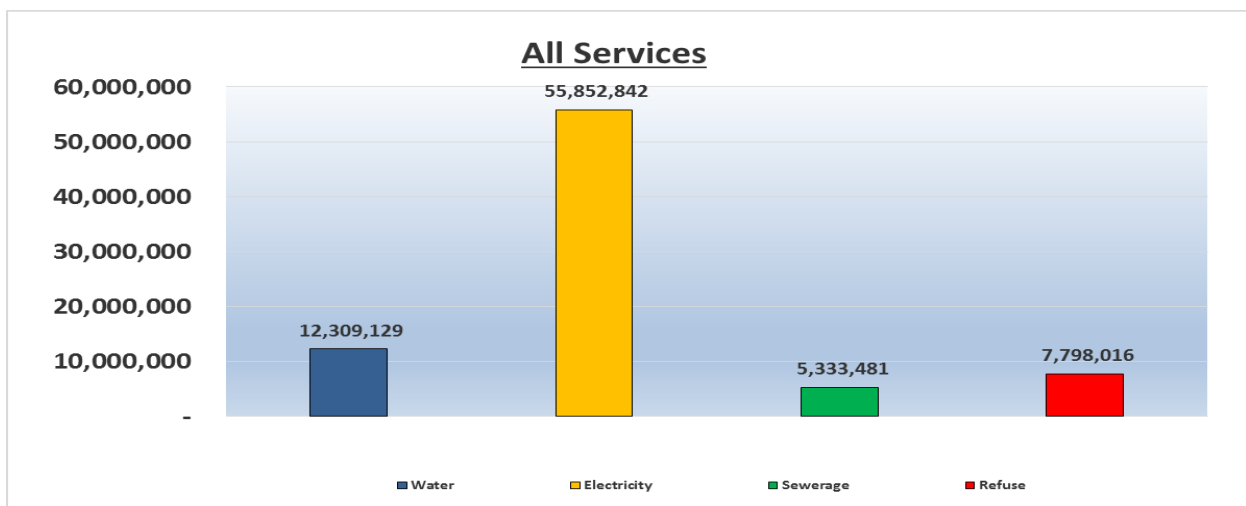


Refuse income is based on the total household and levied on a monthly basis. Year to date performance is on par and the municipality will implement the budget as approved.

Total revenue for the period ending January 2017 totals R7,798m of budget of R13,604m, that is 57.32% of the budget.

Limited adjustments was processed during the adjustment budget process.

7.2.1.6 Consolidated Service revenues



The outcome of the revenue enhancement project was submitted to council. The focus was on current income sources and the accurate and completeness of the debtor information.

The implementing of the outcomes should have a positive effect on the municipal service revenues as well as property rates income collectable.

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

Council approved an Adjustment budget for the 2016/17 financial year. The mid-year budget and performance assessment was used as basis for the adjustment budget. Reporting on the adjustment budget will be done from February onwards.

7.3 Internship Programme

As per National Treasury regulations and per Financial Management Grant (FMG) conditions the municipality is obliged to appoint five Finance Interns. The municipality conforms as the two vacant positions have been filled effective from 1st March 2016.

The aim of the programme is to capacitate Finance Graduates to eventually be able to fill CFO and other financial posts in municipalities. The appointment is for a period of 24 to 36 months depending on completion of the Municipal Minimum Competency (MMC) training programme.

After a meeting held with Provincial Treasury the Human Resources section is in process to ensure compliance in terms of the mentioned National Treasury circular guideline for the Finance Internship Programme and on the job training. A prescribed rotation plan for each individual finance intern has been drawn up in consultation with the Human Resource Unit and been implemented accordingly.

7.4 SCOA Implementation

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

skills within local government in order to enhance the ability to attract and retain skilled personnel.

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

7.5 Long-Term Financial Plan

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

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

8. Report on Outstanding Government Debt

Cape Agulhas Municipality for the month ended JAN 2017		Rates				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-9,213.26	-	-	272,880.39	263,667.13	
Transport Western Cape	-	-	-	1,589.21	1,589.21	
Western Cape Education Department	-	-	-	46,970.47	46,970.47	
Health Department	-	-	-	2,403.47	2,403.47	
Housing	31,115.57	5,341.48	-	-	36,457.05	
Other	-43,308.54	-	-	360,340.81	317,032.27	
	-				-	
TOTAL OUTSTANDING	-21,406.23	5,341.48	-	684,184.35	668,119.60	

Cape Agulhas Municipality for the month ended JAN 2017		Services				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National Public Works	8,977.67	269.51	-	10,083.26	19,330.44	
Transport Western Cape	1,668.69	-	-	0.04	1,668.73	
Western Cape Education Department	957.15	436.44	440.08	11,647.00	13,480.67	
Health Department	-	-	-	-	-	
Housing	-	-	-	-	-	
Other	29,550.38	6,422.55	7,313.96	42,869.51	86,156.40	
TOTAL OUTSTANDING	41,153.89	7,128.50	7,754.04	64,599.81	120,636.24	

Cape Agulhas Municipality for the month ended JAN 2017		Total Debt	Interest	Grand Total Sec 71
Department Responsible for the Debt				
National Public Works		282,997.57	29,176.40	312,173.97
Transport Western Cape		3,257.94	85.85	3,343.79
Western Cape Education Department		60,451.14	3,952.86	64,404.00
Health Department		2,403.47	92.12	2,495.59
Housing		36,457.05	2,594.47	39,051.52
Other		403,188.67	94,205.85	497,394.52
		-		-
TOTAL OUTSTANDING		788,755.84	130,107.55	918,863.39

9. MFMA Section 32(6)(b) Instance

The Municipal Finance Management Act, section 32(6)(b) states as follow:

Section 32 – Unauthorized, irregular or fruitless and wasteful expenditure.

(6) The accounting officer must report to the South African Police Service all cases of alleged—

(b) Theft and fraud that occurred in the municipality.

The municipality issued a cheque to the Overberg District Municipality in respect of the deposit re-payment for the rental of facilities. An employee of Cape Agulhas Municipality attempt to cash the cheque in his/her personal capacity and this information was reported by the Overberg District Municipality during December 2015 for further investigation by the Manager Internal Audit.

After investigations and confirmation by the Internal Audit Unit a case of Theft was open on 2 January 2016 by the Overberg District Municipality with the South African Police Services (SAPS) per case no. CAS 213/1/2016 for further investigation. Warrant Officer ND Kruger is the investigating officer on the case mentioned and further information will be reported to council as it becomes available.

In process, feedback will be provided as available.

10. Annexure – MFMA Implementation

CAPE AGULHAS MUNICIPALITY					<u>ANNEXURE "A"</u>
MFMA IMPLEMENTATION AND MONITORING CHECKLIST - JANUARY 2017					
<i>Action Required</i>	<i>Act Ref</i>	<i>Responsibility</i>	<i>Target Date</i>	<i>Date Action Completed</i>	<i>Comments</i>
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Budget and Treasury Office	31-May-16	13 June 2016	Complete with Section 71 reports
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Budget and Treasury Office	31 Oct 2016	31-Oct-16	Will be submitted after end of quarter
Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year	Sec 21(1)(b)	CFO	31-Aug-16	31 Aug 2016	Complete
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	31/03/2017	31/03/2017	
Consider the approval of the the 2017/18 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-17	31 May 2017	
Submit to the mayor a draft SDBIP no later than 14 days after approval of the annual budget	Sec 69(3)	Municipal Manager	14-Jun-17		

Aprove SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-17		
Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget and steps taken to prevent or rectify such shortfalls or overspending	Sec 70(1)	Municipal Manager / CFO	14/09/2016		As required
Submit to the mayor and National treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format	Sec 71	Manager Budget and Treasury Office	14/12/2016	14/12/2016	Completed
Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter	Sec 52(d)	CFO	31 Oct 2016	31 Oct 2016	Complete
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	Manager Budget and Treasury Office	25-Jan-17	25-Jan-17	
Submit 2015/16 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-16	31/08/2016	Complete
Submit 2015/16 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-16	30-Sep-16	Complete

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2016-17(M07)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 7 February 2017



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASTPALA 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 JANUARY 2017** (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 08/02/17