## Cape Agulhas Municipality



Kaap Agulhas Munisipaliteit
Cape Agulhas Municipality
U Masipala Wasecape Agulhas

## MONTHLY PERFORMANCE REPORT - SECTION 71 31 JULY 2016

## TABLE OF CONTENTS

1. Council Resolution ..... 4
2. Introduction ..... 4
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
Annexure B - Finance personnel ..... 44
11.Municipal Manager's Quality Certification ..... 45

## 1. Council Resolution

## To The Executive Mayor

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

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

## Recommendations

- The content of the report and supporting documentation for period ending 31 July 2016 is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.
- The contents of this report should be viewed in the light that the financial year end 2015/16 was complete by 30 June 2016. The information is therefore not based on the final figures and a updated report will be submitted to treasury as soon as the information is finalised.


## QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT

## Mr D O'Neill <br> Municipal Manager

## Date: 16 August 2016

## 2. INTRODUCTION

### 2.1 PURPOSE

The purpose of this report is to comply with section 52 and section 71 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

### 2.2 STRATEGIC OBJECTIVE

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

### 2.3 BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.
"Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However section 71 of the MFMA states that, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget".
"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule $C$ and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

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

## 3. MAYOR'S REPORT

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

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

### 3.1 Budget Process:

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

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

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

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


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

## July 2016

- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget as approved by Council
- Municipality is in the budget verification process and this is ongoing with the support of Provincial Treasury.

Item 3.4 MFMA Implementation Oversight also provides a summary of the legislative requirements with specific reference to the year-to-date performance up until July 2016.

## Budget planning process 2017/2018

The Finance Department is in the process of implement the budget process for the 2016/2017 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the August 2016 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 2016/2017 financial year.

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

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

- Distribution of budget preparation documentation
- Budget workshop with Managers

11 December 2015

- Budget Input - HOD / Managers

22 January 2016

- SCOA Workshop / Information session

21/22 January 2016

- Compilation of first Daft Budget

2 February 2016

- Budget Steering committee
- Budget Workshop with Managers

5 February 2016

- Budget Workshop with Councilors

8-12 February 2016

- Budget Workshop with Councilors

24-25 February 2016

- Draft Budget to Council
- Public Consultation process

17 March 2016
12 April - 20 April 2016

- Budget steering committee

18 May 2016

- Final Budget to Council

31 May 2016

### 3.2 Monthly Reporting:

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

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

Numerous information and planning sessions is required and more information will be communicated with the monthly reporting processes.

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

### 3.3 Financial Statements for the Year-ended 30 June 2016

The municipality is in the process of compiling the Annual financial statements for the 2015/16 financial year. As per the Municipal Finance Management Act, 56 of 2003 the due date for the submission of the Financial Statements to the Auditor General for auditing is the 31 August yearly. The municipality is on track to ensure the timely submission of the financial statements.

### 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.

| $\mathbf{0 0 0}$ | Capital Budget | Operational <br> Expenditure | Operational <br> Revenues |
| :--- | ---: | ---: | ---: |
| Budget | 24,632 | 297,385 | 278,599 |
| Budget to date (YTD) | 2,053 | 24,782 | 55,199 |
| Year to date (YTD) | 423 | 24,333 | 48,301 |
| Variance to SDBIP | 1,630 | 449 | 6,898 |
| YTD \% Variance to SDBIP | $-79.41 \%$ | $-1.81 \%$ | $-12.50 \%$ |
| $\%$ of Annual Budget | $1.72 \%$ | $8.18 \%$ | $17.34 \%$ |

## Capital Expenditure

The Capital Budget approved totals R24,63m. The spending of the Capital budget will be monitored by Finance on a monthly basis, and a Memorandum and workshop will be scheduled with all the functional managers, to ensure spending occurred according to the Procurement Plan approved by Management.

## Operational Expenditure

The first period of the financial years always corresponds to limited spending due to most departments finalizing their yearly priorities and planning. Spending will be monitored by Finance in terms of the Service Delivery and Budget Implementation plan approved by the Mayor as legislated.

## Operational Revenues

Operational revenues reflects a spending of $17.34 \%$. this is due to the yearly Property rates levied to consumers. The increase in revenues also correlates to the increases in Debtors discussed below. The bulk of these property rates income is collectable during the $1^{\text {st }}$ quarter of the financial year.

## 5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M01 July

|  | 2015/16 | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Audited Outcome | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD <br> actual | YearTD <br> budget | $\begin{array}{\|c\|} \hline \text { YTD } \\ \text { variance } \end{array}$ |  | Full Year <br> Forecast |
| Financial Performance |  |  |  |  |  |  |  |  |  |
| Property rates | 49,899 | 54,671 | - | 26,844 | 26,844 | 31,892 | $(5,047)$ | -16\% | 54,671 |
| Service charges | 125,191 | 138,723 | - | 10,930 | 10,930 | 11,560 | (630) | -5\% | 138,723 |
| Investment revenue | 1,970 | 1,900 | - | 76 | 76 | 158 | (82) | -52\% | 1,900 |
| Transfers recognised - operational | 36,704 | 60,025 | - | 9,614 | 9,614 | 10,004 | (390) | -4\% | 60,025 |
| Other own revenue | 22,001 | 23,280 | - | 836 | 836 | 1,584 | (748) | -47\% | 23,280 |
| Total Revenue (excluding capital transfers and contributions) | 235,765 | 278,599 | - | 48,301 | 48,301 | 55,199 | $(6,898)$ | -12\% | 278,599 |
| Employee costs | 94,828 | 101,847 | - | 7,691 | 7,691 | 8,487 | (797) | -9\% | 101,847 |
| Remuneration of Councillors | 3,760 | 4,786 | - | 306 | 306 | 399 | (93) | -23\% | 4,786 |
| Depreciation \& asset impairment | 11,269 | 10,888 | - | - | - | 907 | (907) | -100\% | 10,888 |
| Finance charges | 7,682 | 8,527 | - | 59 | 59 | 711 | (652) | -92\% | 8,527 |
| Materials and bulk purchases | 70,052 | 75,101 | - | 8,190 | 8,190 | 6,258 | 1,932 | 31\% | 75,101 |
| Transfers and grants | 1,619 | 1,783 | - | 270 | 270 | 149 | 122 | 82\% | 1,783 |
| Other expenditure | 68,709 | 94,454 | - | 2,577 | 2,577 | 7,422 | $(4,845)$ | -65\% | 94,454 |
| Total Expenditure | 257,918 | 297,385 | - | 19,093 | 19,093 | 24,333 | $(5,240)$ | -22\% | 297,385 |
| Surplus/(Deficit) | $(22,153)$ | $(18,786)$ | - | 29,208 | 29,208 | 30,866 | $(1,658)$ | -5\% | $(18,786)$ |
| Transfers recognised - capital | 12,675 | 11,931 | - | - | - | 994 | (994) | -100\% | 11,931 |
| Contributions \& Contributed assets | 736 | - | - | - | - | - | - |  | - |
| Surplus/(Deficit) after capital transfers \& contributions | (8,742) |  | - | 29,208 | 29,208 | 31,860 | $(2,652)$ | -8\% | $(6,855)$ |
| Share of surplus/ (deficit) of associate Surplus/ (Deficit) for the year | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | $\stackrel{-}{-}$ | $(2,652)$ | -8\% | $(6,855)$ |
| Capital expenditure \& funds sources |  |  |  |  |  |  |  |  |  |
| Capital expenditure | 22,512 | 24,632 | - | 423 | 423 | 2,053 | $(1,630)$ | -79\% | 24,632 |
| Capital transfers recognised | 13,271 | 11,931 | - | 423 | 423 | 994 | (572) | -57\% | 11,931 |
| Public contributions \& donations | 659 | - | - | - | - | - | - |  | - |
| Borrowing | 2,930 | 3,750 | - | - | - | 313 | (313) | -100\% | 3,750 |
| Internally generated funds | 5,652 | 8,951 | - | - | - | 746 | (746) | -100\% | 8,951 |
| Total sources of capital funds | 22,512 | 24,632 | - | 423 | 423 | 2,053 | $(1,630)$ | -79\% | 24,632 |
| Financial position |  |  |  |  |  |  |  |  |  |
| Total current assets | 36,147 | 36,476 | - |  | 36,476 |  |  |  | 36,476 |
| Total non current assets | 407,739 | 420,592 | - |  | 420,592 |  |  |  | 420,592 |
| Total current liabilities | 29,573 | 32,755 | - |  | 32,755 |  |  |  | 32,755 |
| Total non current liabilities | 113,568 | 121,002 | - |  | 121,002 |  |  |  | 121,002 |
| Community wealth/Equity | 300,746 | 303,312 | - |  | 303,312 |  |  |  | 303,312 |
| Cash flows |  |  |  |  |  |  |  |  |  |
| Net cash from (used) operating | 10,930 | 7,316 | - | 31,286 | 31,286 | 610 | $(30,676)$ | -5031\% | 7,316 |
| Net cash from (used) investing | $(22,118)$ | $(24,627)$ | - | (423) | (423) | $(2,052)$ | $(1,630)$ | 79\% | $(24,627)$ |
| Net cash from (used) financing | 2,329 | 3,376 | - | - | - | 281 | 281 | 100\% | 3,376 |
| Cash/cash equivalents at the month/year end | 9,975 | 5,806 | - | - | 36,669 | 18,580 | $(18,089)$ | -97\% | $(8,129)$ |
| Debtors \& creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | $\begin{gathered} 181 \text { Dys- } \\ 1 \mathrm{Yr} \end{gathered}$ | Over 1Yr | Total |
| Debtors Age Analysis |  |  |  |  |  |  |  |  |  |
| Total By Income Source Creditors Age Analysis | 38,439 | 1,048 | 800 | 620 | 517 | 521 | 3,389 | 6,431 | 51,765 |
| Total Creditors | 4,201 | - | - | - | - | - | - | - | 4,201 |

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) - M01 July

| R thousands ${ }^{\text {Description }}$ | Ref | $\begin{gathered} \hline \text { 2015/16 } \\ \hline \text { Audited } \\ \text { Outcome } \end{gathered}$ | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD actual | YearTD budget | $\begin{array}{\|c\|} \hline \text { YTD } \\ \text { variance } \end{array}$ | $\begin{gathered} \text { YTD } \\ \text { variance } \\ \% \end{gathered}$ | Full Year <br> Forecast |
| Revenue - Standard |  |  |  |  |  |  |  |  |  |  |
| Governance and administration |  | 71,591 | 77,523 | - | 36,000 | 36,000 | 37,448 | $(1,449)$ | -4\% | 77,523 |
| Executive and council |  | 13,298 | 15,373 | - | 8,902 | 8,902 | 7,687 | 1,216 | 16\% | 15,373 |
| Budget and treasury office |  | 56,281 | 59,673 | - | 26,993 | 26,993 | 29,556 | $(2,562)$ | -9\% | 59,673 |
| Corporate services |  | 2,013 | 2,477 | - | 104 | 104 | 206 | (102) | -50\% | 2,477 |
| Community and public safety |  | 28,130 | 51,738 | - | 496 | 496 | 4,311 | $(3,816)$ | -89\% | 51,738 |
| Community and social services |  | 5,083 | 6,148 | - | 50 | 50 | 512 | (462) | -90\% | 6,148 |
| Sport and recreation |  | 5,564 | 6,601 | - | 188 | 188 | 550 | (362) | -66\% | 6,601 |
| Public safety |  | 10,814 | 10,889 | - | 257 | 257 | 907 | (651) | -72\% | 10,889 |
| Housing |  | 6,669 | 28,100 | - | - | - | 2,342 | $(2,342)$ | -100\% | 28,100 |
| Health |  | - | - | - | - | - | - | - |  | - |
| Economic and environmental services |  | 12,468 | 12,324 | - | 65 | 65 | 1,027 | (962) | -94\% | 12,324 |
| Planning and development |  | 12,468 | 12,324 | - | 65 | 65 | 1,027 | (962) | -94\% | 12,324 |
| Road transport |  | - | - | - | - | - | - | - |  | - |
| Environmental protection |  | - | - | - | - | - | - | - |  | - |
| Trading services |  | 136,987 | 148,946 | - | 11,740 | 11,740 | 12,412 | (672) | -5\% | 148,946 |
| Electricity |  | 90,247 | 97,118 | - | 7,640 | 7,640 | 8,093 | (453) | -6\% | 97,118 |
| Water |  | 21,853 | 23,929 | - | 1,793 | 1,793 | 1,994 | (201) | -10\% | 23,929 |
| Waste water management |  | 9,577 | 10,487 | - | 902 | 902 | 874 | 28 | 3\% | 10,487 |
| Waste management |  | 15,311 | 17,412 | - | 1,405 | 1,405 | 1,451 | (46) | -3\% | 17,412 |
| Other | 4 | - | - | - | - | - | - | - |  | - |
| Total Revenue - Standard | 2 | 249,176 | 290,530 | - | 48,301 | 48,301 | 55,199 | $(6,899)$ | -12\% | 290,530 |
| Expenditure - Standard |  |  |  |  |  |  |  |  |  |  |
| Governance and administration |  | 73,623 | 76,133 | - | 4,671 | 4,671 | 5,896 | $(1,225)$ | -21\% | 76,133 |
| Executive and council |  | 16,783 | 18,465 | - | 2,062 | 2,062 | 2,451 | (389) | -16\% | 18,465 |
| Budget and treasury office |  | 38,328 | 37,298 | - | 1,270 | 1,270 | 1,747 | (477) | -27\% | 37,298 |
| Corporate services |  | 18,512 | 20,370 | - | 1,339 | 1,339 | 1,697 | (358) | -21\% | 20,370 |
| Community and public safety |  | 42,504 | 66,770 | - | 2,420 | 2,420 | 5,564 | $(3,145)$ | -57\% | 66,770 |
| Community and social services |  | 12,612 | 13,917 | - | 1,169 | 1,169 | 1,160 | 9 | 1\% | 13,917 |
| Sport and recreation |  | 9,033 | 9,822 | - | 523 | 523 | 819 | (296) | -36\% | 9,822 |
| Public safety |  | 12,822 | 13,456 | - | 617 | 617 | 1,121 | (504) | -45\% | 13,456 |
| Housing |  | 8,037 | 29,575 | - | 111 | 111 | 2,465 | $(2,353)$ | -95\% | 29,575 |
| Health |  | - | - | - | - | - | - | - |  | - |
| Economic and environmental services |  | 21,895 | 26,114 | - | 1,272 | 1,272 | 2,176 | (904) | -42\% | 26,114 |
| Planning and development |  | 7,899 | 9,807 | - | 493 | 493 | 817 | (324) | -40\% | 9,807 |
| Road transport |  | 13,373 | 15,657 | - | 756 | 756 | 1,305 | (549) | -42\% | 15,657 |
| Environmental protection |  | 622 | 651 | - | 24 | 24 | 54 | (31) | -57\% | 651 |
| Trading services |  | 119,896 | 128,368 | - | 10,730 | 10,730 | 10,697 | 32 | 0\% | 128,368 |
| Electricity |  | 80,204 | 86,009 | - | 8,756 | 8,756 | 7,167 | 1,589 | 22\% | 86,009 |
| Water |  | 14,912 | 15,207 | - | 878 | 878 | 1,267 | (389) | -31\% | 15,207 |
| Waste water management |  | 8,889 | 9,549 | - | 481 | 481 | 796 | (315) | -40\% | 9,549 |
| Waste management |  | 15,891 | 17,603 | - | 614 | 614 | 1,467 | (852) | -58\% | 17,603 |
| Other |  | - | - | - | - | - | - | - |  | - |
| Total Expenditure - Standard | 3 | 257,918 | 297,385 | - | 19,093 | 19,093 | 24,333 | $(5,241)$ | -22\% | 297,385 |
| Surplus/ (Deficit) for the year |  | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 30,866 | $(1,658)$ | -5\% | $(6,855)$ |

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) - M01 July

| Vote Description | Ref | 2015/16 <br> Audited <br> Outcome | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Original <br> Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD <br> variance | YTD <br> variance \% | Full Year Forecast |
| Revenue by Vote | 1 |  |  |  |  |  |  |  |  |  |
| Vote 1 - Executive and Council |  | 13,298 | 15,373 | - | 8,902 | 8,902 | 8,934 | (32) | -0.4\% | 15,373 |
| Vote 2 - Budget and Treasury Office |  | 56,281 | 59,673 | - | 26,993 | 26,993 | 28,308 | $(1,314)$ | -4.6\% | 59,673 |
| Vote 3 - Corporate Services |  | 2,802 | 3,369 | - | 169 | 169 | 281 | (112) | -39.8\% | 3,369 |
| Vote 4 - Community and Social Services |  | 28,130 | 51,738 | - | 496 | 496 | 4,311 | $(3,816)$ | -88.5\% | 51,738 |
| Vote 5 - Sport and Recreation |  | - | - | - | - | - | - | - |  | - |
| Vote 6 - Public Safety |  | - | - | - | - | - | - | - |  | - |
| Vote 7 -Road Transport |  | - | - | - | - | - | - | - |  | - |
| Vote 8 - Electricity |  | 90,247 | 97,118 | - | 7,640 | 7,640 | 8,093 | (453) | -5.6\% | 97,118 |
| Vote 9 - Water |  | - | - | - | - | - | - | - |  | - |
| Vote 10 - Waste Water Management |  | - | - | - | - | - | - | - |  | - |
| Vote 11 - Waste Management |  | - | - | - | - | - | - | - |  | - |
| Vote 12 - Env ironmental Protection |  | - | - | - | - | - | - | - |  | - |
| Vote 13-Other |  | - | - | - | - | - | - | - |  | - |
| Vote 14 - Infrastructure |  | 58,419 | 63,260 | - | 4,100 | 4,100 | 5,272 | $(1,171)$ | -22.2\% | 63,260 |
| Vote 15-[NAME OF VOTE 15] |  | - | - | - | - | - | - | - |  | - |
| Total Revenue by Vote | 2 | 249,176 | 290,530 | - | 48,301 | 48,301 | 55,199 | $(6,898)$ | -12.5\% | 290,530 |
| Expenditure by Vote | 1 |  |  |  |  |  |  |  |  |  |
| Vote 1 - Executive and Council |  | 16,783 | 18,465 | - | 2,062 | 2,062 | 1,539 | 524 | 34.0\% | 18,465 |
| Vote 2 - Budget and Treasury Office |  | 38,328 | 37,298 | - | 1,270 | 1,270 | 2,659 | $(1,389)$ | -52.2\% | 37,298 |
| Vote 3 - Corporate Services |  | 23,656 | 25,944 | - | 1,679 | 1,679 | 2,162 | (483) | -22.3\% | 25,944 |
| Vote 4 - Community and Social Services |  | 43,126 | 67,421 | - | 2,443 | 2,443 | 5,618 | $(3,175)$ | -56.5\% | 67,421 |
| Vote 5 - Sport and Recreation |  | - | - | - | - | - | - | - |  | - |
| Vote 6 - Public Safety |  | - | - | - | - | - | - | - |  | - |
| Vote 7 -Road Transport |  | - | - | - | - | - | - | - |  | - |
| Vote 8 - Electricity |  | 80,204 | 86,009 | - | 8,756 | 8,756 | 7,167 | 1,589 | 22.2\% | 86,009 |
| Vote 9 - Water |  | - | - | - | - | - | - | - |  | - |
| Vote 10 - Waste Water Management |  | - | - | - | - | - | - | - |  | - |
| Vote 11 - Waste Management |  | - | - | - | - | - | - | - |  | - |
| Vote 12 - Env ironmental Protection |  | - | - | - | - | - | - | - |  | - |
| Vote 13-Other |  | - | - | - | - | - | - | - |  | - |
| Vote 14 - Infrastructure |  | 55,821 | 62,248 | - | 2,882 | 2,882 | 5,187 | $(2,306)$ | -44.4\% | 62,248 |
| Vote 15 - [NAME OF VOTE 15] |  | - | - | - | - | - | - | - |  | - |
| Total Expenditure by Vote | 2 | 257,918 | 297,385 | - | 19,093 | 19,093 | 24,333 | $(5,240)$ | -21.5\% | 297,385 |
| Surplus/ (Deficit) for the year | 2 | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 30,866 | $(1,658)$ | -5.4\% | $(6,855)$ |

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 $71(1)(\mathrm{g})$ 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) - M01 July

| R thousands Description | Ref | 2015/16 <br> Audited <br> Outcome | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Original <br> Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD <br> variance | $\begin{array}{\|c\|} \hline \text { YTD } \\ \text { variance } \\ \% \\ \hline \end{array}$ | Full Year <br> Forecast |
| Revenue By Source |  |  |  |  |  |  |  |  |  |  |
| Property rates |  | 49,899 | 54,671 |  | 26,844 | 26,844 | 31,892 | $(5,047)$ | -16\% | 54,671 |
| Property rates - penalties \& collection charges |  | - | - |  | - | - | - | - |  | - |
| Service charges - electricity revenue |  | 86,845 | 95,198 |  | 7,578 | 7,578 | 7,933 | (355) | -4\% | 95,198 |
| Service charges - water revenue |  | 19,132 | 22,393 |  | 1,526 | 1,526 | 1,866 | (340) | -18\% | 22,393 |
| Service charges - sanitation revenue |  | 7,368 | 7,528 |  | 709 | 709 | 627 | 82 | 13\% | 7,528 |
| Service charges - refuse revenue |  | 11,846 | 13,604 |  | 1,117 | 1,117 | 1,134 | (17) | -1\% | 13,604 |
| Service charges - other |  | - | - |  | - | - | - | - |  | - |
| Rental of facilities and equipment |  | 6,680 | 7,664 |  | 326 | 326 | 639 | (312) | -49\% | 7,664 |
| Interest earned - external investments |  | 1,970 | 1,900 |  | 76 | 76 | 158 | (82) | -52\% | 1,900 |
| Interest earned - outstanding debtors |  | 800 | 876 |  | 104 | 104 | 73 | 31 | 42\% | 876 |
| Dividends received |  | - | - |  | - | - | - | - |  | - |
| Fines |  | 8,651 | 8,538 |  | 184 | 184 | 356 | (172) | -48\% | 8,538 |
| Licences and permits |  | 330 | 347 |  | 24 | 24 | 29 | (5) | -17\% | 347 |
| Agency services |  | 1,309 | 1,374 |  | - | - | 114 | (114) | -100\% | 1,374 |
| Transfers recognised - operational |  | 36,704 | 60,025 |  | 9,614 | 9,614 | 10,004 | (390) | -4\% | 60,025 |
| Other revenue |  | 4,182 | 4,481 |  | 198 | 198 | 373 | (176) | -47\% | 4,481 |
| Gains on disposal of PPE |  | 50 | - |  | - | - | - | - |  | - |
| Total Revenue (excluding capital transfers and contributions) |  | 235,765 | 278,599 | - | 48,301 | 48,301 | 55,199 | $(6,898)$ | -12\% | 278,599 |
| Expenditure By Type |  |  |  |  |  |  |  |  |  |  |
| Employee related costs |  | 94,828 | 101,847 |  | 7,691 | 7,691 | 8,487 | (797) | -9\% | 101,847 |
| Remuneration of councillors |  | 3,760 | 4,786 |  | 306 | 306 | 399 | (93) | -23\% | 4,786 |
| Debt impairment |  | 7,498 | 7,400 |  | - | - | 617 | (617) | -100\% | 7,400 |
| Depreciation \& asset impairment |  | 11,269 | 10,888 |  | - | - | 907 | (907) | -100\% | 10,888 |
| Finance charges |  | 7,682 | 8,527 |  | 59 | 59 | 711 | (652) | -92\% | 8,527 |
| Bulk purchases |  | 70,052 | 75,101 |  | 8,190 | 8,190 | 6,258 | 1,932 | 31\% | 75,101 |
| Other materials |  | - | - |  | - | - | - | - |  | - |
| Contracted services |  | 7,933 | 10,778 |  | 59 | 59 | 449 | (390) | -87\% | 10,778 |
| Transfers and grants |  | 1,619 | 1,783 |  | 270 | 270 | 149 | 122 | 82\% | 1,783 |
| Other ex penditure |  | 53,277 | 76,276 |  | 2,518 | 2,518 | 6,356 | $(3,838)$ | -60\% | 76,276 |
| Loss on disposal of PPE |  | - | - |  | - | - | - | - |  | - |
| Total Expenditure |  | 257,918 | 297,385 | - | 19,093 | 19,093 | 24,333 | $(5,240)$ | -22\% | 297,385 |
| Surplus/(Deficit) |  | $(22,153)$ | $(18,786)$ | - | 29,208 | 29,208 | 30,866 | $(1,658)$ | (0) | $(18,786)$ |
| Transfers recognised - capital |  | 12,675 | 11,931 |  | - | - | 994 | (994) | (0) | 11,931 |
| Contributions recognised - capital |  | 736 | - |  | - | - | - | - |  | - |
| Contributed assets |  | - |  |  | - | - | - | - |  | - |
| Surplus/(Deficit) after capital transfers \& |  | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 31,860 |  |  | $(6,855)$ |
| contributions |  |  |  |  |  |  |  |  |  |  |
| Taxation |  |  |  |  |  |  |  | - |  |  |
| Surplus/(Deficit) after taxation |  | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 31,860 |  |  | $(6,855)$ |
| Attributable to minorities |  |  |  |  |  |  |  |  |  |  |
| Surplus/(Deficit) attributable to municipality <br> Share of surplus/ (deficit) of associate |  | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 31,860 |  |  | $(6,855)$ |
| Surplus/ (Deficit) for the year |  | $(8,742)$ | $(6,855)$ | - | 29,208 | 29,208 | 31,860 |  |  | $(6,855)$ |

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)

| Vote DescriptionR thousands | Ref | 2015/16 <br> Audited <br> Outcome | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD actual | YearTD budget | $\begin{gathered} \text { YTD } \\ \text { variance } \end{gathered}$ | YTD variance \% | Full Year <br> Forecast |
| Multi-Year expenditure appropriation | 2 |  |  |  |  |  |  |  |  |  |
| Vote 1 - Executive and Council |  | - | - | - | - | - | - | - |  | - |
| Vote 2 - Budget and Treasury Office |  | - | - | - | - | - | - | - |  | - |
| Vote 3 - Corporate Services |  | - | 80 | - | - | - | 7 | (7) | -100\% | 80 |
| Vote 4 - Community and Social Services |  | 1,200 | - | - | - | - | - | - |  | - |
| 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 |  | 1,350 | 300 | - | - | - | 25 | (25) | -100\% | 300 |
| Vote 15 - [NAME OF VOTE 15] |  | - | - | - | - | - | - | - |  | - |
| Total Capital Multi-year expenditure |  | 2,550 | 380 | - | - | - | 32 | (32) | -100\% | 380 |
| Single Year expenditure appropriation | $2$ |  |  |  |  |  |  |  |  |  |
| Vote 1 - Executive and Council |  | 8 | 520 | - | - | - | 43 | (43) | -100\% | 520 |
| Vote 2 - Budget and Treasury Office |  | 28 | 419 | - | - | - | 35 | (35) | -100\% | 419 |
| Vote 3 - Corporate Services |  | 1,633 | 2,278 | - | 86 | 86 | 190 | (104) | -55\% | 2,278 |
| Vote 4 - Community and Social Services |  | 6,233 | 3,423 | - | - | - | 285 | (285) | -100\% | 3,423 |
| Vote 5 - Sport and Recreation |  | - | - | - | - | - | - | - |  | - |
| Vote 6 - Public Safety |  | - | - | - | - | - | - | - |  | - |
| Vote 7 - Road Transport |  | - | - | - | - | - | - | - |  | - |
| Vote 8 - Electricity |  | 3,966 | 3,640 | - | - | - | 303 | (303) | -100\% | 3,640 |
| Vote 9 - Water |  | - | - | - | - | - | - | - |  | - |
| Vote 10 - Waste Water Management |  | - | - | - | - | - | - | - |  | - |
| Vote 11 - Waste Management |  | - | - | - | - | - | - | - |  | - |
| Vote 12 - Environmental Protection |  | - | - | - | - | - | - | - |  | - |
| Vote 13 - Other |  | - | - | - | - | - | - | - |  | - |
| Vote 14 - Infrastructure |  | 8,094 | 13,971 | - | 337 | 337 | 1,164 | (827) | -71\% | 13,971 |
| Vote 15 - [NAME OF VOTE 15] |  | - | - | - | - | - | - | - |  | - |
| Total Capital single-year expenditure | 4 | 19,962 | 24,252 | - | 423 | 423 | 2,021 | $(1,598)$ | -79\% | 24,252 |
| Total Capital Expenditure |  | 22,512 | 24,632 | - | 423 | 423 | 2,053 | $(1,630)$ | -79\% | 24,632 |
| Capital Expenditure - Standard Classification |  |  |  |  |  |  |  |  |  |  |
| Governance and administration |  | 1,668 | 3,298 | - | 86 | 86 | 275 | (189) | -69\% | 3,298 |
| Executive and council |  | 8 | 520 |  |  |  | 43 | (43) | -100\% | 520 |
| Budget and treasury office |  | 28 | 419 |  |  |  | 35 | (35) | -100\% | 419 |
| Corporate services |  | 1,633 | 2,358 |  | 86 | 86 | 197 | (111) | -56\% | 2,358 |
| Community and public safety |  | 7,433 | 3,423 | - | - | - | 285 | (285) | -100\% | 3,423 |
| Community and social services |  | 5,411 | 1,453 |  |  |  | 121 | (121) | -100\% | 1,453 |
| Sport and recreation |  | 1,524 | 1,941 |  |  |  | 162 | (162) | -100\% | 1,941 |
| Public safety |  | 333 | 29 |  |  |  | 2 | (2) | -100\% | 29 |
| Housing |  | 165 | - |  |  |  | - | - |  | - |
| Health |  | - | - |  |  |  | - | - |  | - |
| Economic and environmental services |  | 4,962 | 9,737 | - | 337 | 337 | 811 | (474) | -58\% | 9,737 |
| Planning and development |  | - | 1,702 |  | 337 | 337 | 142 | 195 | 138\% | 1,702 |
| Road transport |  | 4,962 | 8,035 |  |  |  | 670 | (670) | -100\% | 8,035 |
| Environmental protection |  | - | - |  |  |  | - | - |  | - |
| Trading services |  | 8,448 | 8,174 | - | - | - | 681 | (681) | -100\% | 8,174 |
| Electricity |  | 3,966 | 3,640 |  |  |  | 303 | (303) | -100\% | 3,640 |
| Water |  | 540 | 3,656 |  |  |  | 305 | (305) | -100\% | 3,656 |
| Waste water management |  | 3,682 | 877 |  |  |  | 73 | (73) | -100\% | 877 |
| Waste management |  | 260 | - |  |  |  | - | - |  | - |
| Other |  | - | - |  |  |  | - | - |  | - |
| Total Capital Expenditure - Standard Classification | 3 | 22,512 | 24,632 | - | 423 | 423 | 2,053 | $(1,630)$ | -79\% | 24,632 |
| Funded by: |  |  |  |  |  |  |  |  |  |  |
| National Government |  | 12,592 | 10,476 |  | 423 | 423 | 873 | (450) | -52\% | 10,476 |
| Provincial Government |  | 680 | 1,455 |  |  |  | 121 | (121) | -100\% | 1,455 |
| District Municipality |  | - | - |  |  |  | - | - |  | - |
| Other transfers and grants |  | - | - |  |  |  | - | - |  | - |
| Transfers recognised - capital |  | 13,271 | 11,931 | - | 423 | 423 | 994 | (572) | -57\% | 11,931 |
| Public contributions \& donations | 5 | 659 | - |  |  |  | - | - |  | - |
| Borrowing | 6 | 2,930 | 3,750 |  |  |  | 313 | (313) | -100\% | 3,750 |
| Internally generated funds |  | 5,652 | 8,951 |  |  |  | 746 | (746) | -100\% | 8,951 |
| Total Capital Funding |  | 22,512 | 24,632 | - | 423 | 423 | 2,053 | $(1,630)$ | -79\% | 24,632 |

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M01 July

| Description | Ref | 2015/16 | Budget Year 2016/17 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Audited Outcome | Original <br> Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| ASSETS |  |  |  |  |  |  |
| Current assets |  |  |  |  |  |  |
| Cash |  | 9,975 | 5,806 |  | 5,806 | 5,806 |
| Call inv estment deposits |  | - | - |  | - | - |
| Consumer debtors |  | 19,963 | 22,481 |  | 22,481 | 22,481 |
| Other debtors |  | 4,720 | 6,700 |  | 6,700 | 6,700 |
| Current portion of long-term receiv ables |  | 4 | 4 |  | 4 | 4 |
| Inv entory |  | 1,485 | 1,485 |  | 1,485 | 1,485 |
| Total current assets |  | 36,147 | 36,476 | - | 36,476 | 36,476 |
| Non current assets |  |  |  |  |  |  |
| Long-term receiv ables |  | 274 | 270 |  | 270 | 270 |
| Investments |  | 0 | - |  | - | - |
| Investment property |  | 40,697 | 40,689 |  | 40,689 | 40,689 |
| Investments in Associate |  | - | - |  | - | - |
| Property, plant and equipment |  | 315,397 | 332,166 |  | 332,166 | 332,166 |
| Agricultural |  | - | - |  | - | - |
| Biological assets |  | - | - |  | - | - |
| Intangible assets |  | 1,017 | 1,043 |  | 1,043 | 1,043 |
| Other non-current assets |  | 50,353 | 46,425 |  | 46,425 | 46,425 |
| Total non current assets |  | 407,739 | 420,592 | - | 420,592 | 420,592 |
| TOTAL ASSETS |  | 443,887 | 457,069 | - | 457,069 | 457,069 |
| LIABILITIES |  |  |  |  |  |  |
| Current liabilities |  |  |  |  |  |  |
| Bank ov erdraft |  | - | - |  | - | - |
| Borrowing |  | 1,054 | 654 |  | 654 | 654 |
| Consumer deposits |  | 4,152 | 4,402 |  | 4,402 | 4,402 |
| Trade and other payables |  | 11,345 | 13,973 |  | 13,973 | 13,973 |
| Provisions |  | 13,021 | 13,727 |  | 13,727 | 13,727 |
| Total current liabilities |  | 29,573 | 32,755 | - | 32,755 | 32,755 |
| Non current liabilities |  |  |  |  |  |  |
| Borrowing |  | 2,329 | 5,857 |  | 5,857 | 5,857 |
| Provisions |  | 111,239 | 115,145 |  | 115,145 | 115,145 |
| Total non current liabilities |  | 113,568 | 121,002 | - | 121,002 | 121,002 |
| TOTAL LIABILITIES |  | 143,141 | 153,757 | - | 153,757 | 153,757 |
| NET ASSETS | 2 | 300,746 | 303,312 | - | 303,312 | 303,312 |
| COMMUNITY WEALTH/EQUITY |  |  |  |  |  |  |
| Accumulated Surplus/(Deficit) |  | 291,496 | 293,312 |  | 293,312 | 293,312 |
| Reserves |  | 9,250 | 10,000 |  | 10,000 | 10,000 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 300,746 | 303,312 | - | 303,312 | 303,312 |

Finance is in the process of reviewing the formulae for the calculation of the Debtors collection ratio. This is to ensure that the calculation is in line with standard practice and provide meaningful information in term of the calculation.
With the yearly levy of property rates, the calculation of Debtor collection rate will be screwed due to the bulk the rates being levied in July yearly.

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M01 July

|  | Ref | 2015/16 | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Audited <br> Outcome | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD <br> actual | YearTD <br> budget | $\begin{gathered} \text { YTD } \\ \text { variance } \end{gathered}$ | YTD variance \% | Full Year <br> Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES |  |  |  |  |  |  |  |  |  |  |
| Receipts |  |  |  |  |  |  |  |  |  |  |
| Property rates, penalties \& collection charges |  | 48,449 | 53,082 |  | 26,844 | 26,844 | 4,424 | 22,421 | 507\% | 53,082 |
| Service charges |  | 121,540 | 129,949 |  | 10,930 | 10,930 | 10,829 | 101 | 1\% | 129,949 |
| Other revenue |  | 15,965 | 16,010 |  | 535 | 535 | 1,334 | (800) | -60\% | 16,010 |
| Government- operaing |  | 36,704 | 60,025 |  | 9,614 | 9,614 | 5,002 | 4,612 | 92\% | 60,025 |
| Government - capital |  | 12,575 | 11,931 |  | 2,379 | 2,379 | 994 | 1,385 | 139\% | 11,931 |
| Interest |  | 2,747 | 2,750 |  | 76 | 76 | 229 | (153) | -67\% | 2,750 |
| Dividends |  | - | - |  |  |  | - | - |  | - |
| Payments |  |  |  |  |  |  |  |  |  |  |
| Suppliers and employees |  | $(225,070)$ | $(264,145)$ |  | $(18,764)$ | $(18,764)$ | $(22,012)$ | $(3,248)$ | 15\% | $(264,145)$ |
| Finance charges |  | (361) | (504) |  | (59) | (59) | (42) | 17 | -39\% | (504) |
| Transfers and Grants |  | $(1,619)$ | $(1,783)$ |  | (270) | (270) | (149) | 122 | -82\% | $(1,783)$ |
| NET CASH FROM/(USED) OPERATING ACTIVITIES |  | 10,930 | 7,316 | - | 31,286 | 31,286 | 610 | $(30,676)$ | -5031\% | 7,316 |
| CASH FLOWS FROM INVESTING ACTIVITIES |  |  |  |  |  |  |  |  |  |  |
| Receipts |  |  |  |  |  |  |  |  |  |  |
| Proceeds on disposal of PPE |  | 50 | - |  |  |  | - | - |  | - |
| Decrease (Increase) in non-current debtors |  | - | 4 |  |  |  | 0 | (0) | -100\% | 4 |
| Decrease (increase) other non-current receiv ables |  | 4 | - |  |  |  | - | - |  | - |
| Decrease (increase) in non-current investments |  | - | - |  |  |  | - | - |  | - |
| Payments |  |  |  |  |  |  |  |  |  |  |
| Capital assets |  | $(22,173)$ | $(24,632)$ |  | (423) | (423) | $(2,053)$ | $(1,630)$ | 79\% | $(24,632)$ |
| NET CASH FROM/(USED) INVESTING ACTIVITIES |  | $(22,118)$ | $(24,627)$ | - | (423) | (423) | $(2,052)$ | $(1,630)$ | 79\% | $(24,627)$ |
| CASH FLOWS FROM FINANCING ACTIVITIES |  |  |  |  |  |  |  |  |  |  |
| Receipts |  |  |  |  |  |  |  |  |  |  |
| Short term loans |  | - | - |  |  |  | - | - |  | - |
| Borrowing long term/refinancing |  | 2,930 | 3,750 |  |  |  | 313 | (313) | -100\% | 3,750 |
| Increase (decrease) in consumer deposits |  | 308 | 249 |  |  |  | 21 | (21) | -100\% | 249 |
| Payments |  |  |  |  |  |  |  |  |  |  |
| Repayment of borrowing |  | (908) | (623) |  |  |  | (52) | (52) | 100\% | (623) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES |  | 2,329 | 3,376 | - | - | - | 281 | 281 | 100\% | 3,376 |
| NET INCREASE/ (DECREASE) IN CASH HELD |  | $(8,859)$ | $(13,935)$ | - | 30,863 | 30,863 | $(1,161)$ |  |  | $(13,935)$ |
| Cash/cash equiv alents at beginning: |  | 18,834 | 19,741 |  |  | 5,806 | 19,741 |  |  | 5,806 |
| Cash/cash equivalents at month/year end: |  | 9,975 | 5,806 | - |  | 36,669 | 18,580 |  |  | $(8,129)$ |

Cash flow balances is positive and administration will ensure continuous monitoring to maintain a credible liquidity record. The municipality is also in the process of implementing the Revenue Enhancement Strategy with the service provider appointed in the process of finalizing the initial phase. The positive spin-offs this will result in improving the cash position of council over the financial year.

## 6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M01 July

| Ref | Description <br> R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| :---: | :---: | :---: | :---: | :---: |
| 1 | Revenue By Source |  |  |  |
|  | No required |  |  |  |
| 2 | Expenditure By Type |  |  |  |
|  | No required |  |  |  |
| 3 | Capital Expenditure |  |  |  |
|  | No required |  |  |  |
| 4 | Financial Position |  |  |  |
|  | No required |  |  |  |
| 5 | Cash Flow |  |  |  |
|  | No required |  |  |  |
| 6 | Measureable performance |  |  |  |
|  | No required |  |  |  |
| 7 | Municipal Entities |  |  |  |
|  | Not applicable |  |  |  |

Tale Cl - Monthly Budget Statement Summary have reference.
No material variances to report. This being the start of the budget year the municipality will ensure continuous monitoring of the implementation of the budget.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

| Description of financial indicator | Basis of calculation | Ref | 2015/16 | Budget Year 2016/17 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Audited Outcome | Original <br> Budget | Adjusted <br> Budget | YearTD actual | Full Year <br> Forecast |
| Borrowing Management |  |  |  |  |  |  |  |
| Capital Charges to Operating Expenditure | Interest \& principal paid/Operating Expenditure |  | 2.6\% | 6.5\% | 0.0\% | 0.3\% | 4.5\% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants |  | 13.0\% | 15.2\% | 0.0\% | 0.0\% | 15.2\% |
| Safety of Capital |  |  |  |  |  |  |  |
| Debt to Equity | Loans, Accounts Pay able, Overdraft \& Tax Provision/ Funds \& Reserves |  | 4.9\% | 6.8\% | 0.0\% | 6.8\% | 6.8\% |
| Gearing | Long Term Borrowing/ Funds \& Reserves |  | 25.2\% | 58.6\% | 0.0\% | 58.6\% | 58.6\% |
| Liquidity |  |  |  |  |  |  |  |
| Current Ratio | Current assets/current liabilities | 1 | 122.2\% | 111.4\% | 0.0\% | 111.4\% | 111.4\% |
| Liquidity Ratio | Monetary Assets/Current Liabilities |  | 33.7\% | 17.7\% | 0.0\% | 17.7\% | 17.7\% |
| Revenue Management |  |  |  |  |  |  |  |
| Annual Debtors Collection Rate (Pay ment Level \%) | Last 12 Mths Receipts/ Last 12 Mths Billing |  |  |  |  |  |  |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue |  | 10.6\% | 10.6\% | 0.0\% | 61.0\% | 10.6\% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > <br> 12 Months Old |  | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Creditors Management |  |  |  |  |  |  |  |
| Creditors Sy stem Efficiency | \% of Creditors Paid Within Terms (within MFMA s 65(e)) |  |  |  |  |  |  |
| Funding of Provisions |  |  |  |  |  |  |  |
| Percentage Of Provisions Not Funded Other Indicators | Unfunded Provisions/Total Provisions |  |  |  |  |  |  |
| 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 |  | 40.2\% | 36.6\% | 0.0\% | 15.9\% | 36.6\% |
| Repairs \& Maintenance | R\&M/Total Revenue - capital revenue |  | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Interest \& Depreciation | 1\&D/Total Revenue - capital revenue |  | 8.0\% | 7.0\% | 0.0\% | 0.1\% | 4.8\% |
| 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 $15.9 \%$ which is lower than the budgeted percentage of $36.6 \%$. Council will 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 - M01 July

| Description | $\begin{gathered} \text { NT } \\ \text { Code } \end{gathered}$ | Budget Year 2016/17 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 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 | Actual Bad Debts Written Off against Debtors | Impairment - <br> Bad Debts i.t.o <br> Council Policy |
| Debtors Age Analysis By Income Source |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 2,022 | 239 | 204 | 153 | 108 | 134 | 593 | 1,383 | 4,836 | 2,371 |  |  |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 7,556 | 228 | 128 | 59 | 46 | 49 | 273 | 582 | 8,921 | 1,009 |  |  |
| Receivables from Non-ex change Transactions - Property Rates | 1400 | 26,282 | 163 | 141 | 114 | 106 | 93 | 1,025 | 1,685 | 29,608 | 3,023 |  |  |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 906 | 112 | 92 | 80 | 69 | 56 | 314 | 457 | 2,086 | 976 |  |  |
| Receiv ables from Exchange Transactions - Waste Management | 1600 | 1,396 | 141 | 114 | 97 | 80 | 84 | 411 | 563 | 2,885 | 1,235 |  |  |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 |  |  |
| Interest on Arrear Debtor Accounts | 1810 | 26 | 15 | 20 | 18 | 18 | 22 | 212 | 992 | 1,324 | 1,262 |  |  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - |  |  |
| Other | 1900 | 245 | 149 | 101 | 100 | 90 | 84 | 560 | 768 | 2,097 | 1,601 |  |  |
| Total By Income Source | 2000 | 38,439 | 1,048 | 800 | 620 | 517 | 521 | 3,389 | 6,431 | 51,765 | 11,478 | - | - |
| 2015/16 - totals only |  |  |  |  |  |  |  |  |  | - | - |  |  |
| Debtors Age Analysis By Customer Group |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Organs of State | 2200 | 1,916 | 3 | 2 | 2 | 4 | 2 | 289 | 454 | 2,674 | 752 |  |  |
| Commercial | 2300 | 4,034 | 90 | 56 | 17 | 12 | 12 | 111 | 250 | 4,582 | 402 |  |  |
| Households | 2400 | 29,196 | 953 | 741 | 600 | 500 | 506 | 2,883 | 5,664 | 41,044 | 10,154 |  |  |
| Other | 2500 | 3,292 | 2 | 1 | 1 | 0 | 0 | 105 | 63 | 3,466 | 170 |  |  |
| Total By Customer Group | 2600 | 38,439 | 1,048 | 800 | 620 | 517 | 521 | 3,389 | 6,431 | 51,765 | 11,478 | - | - |

Stric $\dagger$ 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:


| Credit Control: Actions Applied | JUNE | JULY |
| :---: | :---: | :---: |
| Summonses issued | 30 | 25 |
| Section 65(A)1 | 22 | 9 |
| Sentences | 44 | 52 |
| Warrant for excecution | 50 | 48 |
| Warrant for arrests | 2 | 1 |
| Garnisee Orders | 2 | 2 |
| Auctions | 0 | 0 |
| Number of debtors handed over to attorney: | 169 | 0 |
| Number of debtors handed over to attorney: | 949 | 0 |
| Electricity Service <br> Number of consumers disconnected due to Number of consumers re-connected | JUNE | JULY |
|  | 35 | 0 |
|  | 6 | 0 |
|  | 29 | 0 |



## Age Analysis - Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

|  |  |  |  |  |  | get Year 20 |  |  |  |  | Prior y ear |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| R thousands | Code |  |  | $\begin{gathered} 61- \\ 90 \text { Days } \\ \hline \end{gathered}$ | $\begin{gathered} 91- \\ 120 \text { Days } \\ \hline \end{gathered}$ | $\begin{gathered} 121- \\ 150 \text { Days } \end{gathered}$ | $\begin{gathered} 151- \\ 180 \text { Days } \end{gathered}$ | $\begin{gathered} 181 \text { Days - } \\ 1 \text { Year } \end{gathered}$ | Over 1 <br> Year | Total | totals for chart (same period) |
| Creditors Age Analysis By Customer Type |  |  |  |  |  |  |  |  |  |  |  |
| Bulk Electricity | 0100 |  |  |  |  |  |  |  |  | - |  |
| Bulk Water | 0200 |  |  |  |  |  |  |  |  | - |  |
| PAYE deductions | 0300 |  |  |  |  |  |  |  |  | - |  |
| VAT (output less input) | 0400 |  |  |  |  |  |  |  |  | - |  |
| Pensions / Retrement deductions | 0500 |  |  |  |  |  |  |  |  | - |  |
| Loan repay ments | 0600 |  |  |  |  |  |  |  |  | - |  |
| Trade Creditors | 0700 | 4,201 |  |  |  |  |  |  |  | 4,201 |  |
| Auditor General | 0800 |  |  |  |  |  |  |  |  | - |  |
| Other | 0900 |  |  |  |  |  |  |  |  | - |  |
| Total By Customer Type | 1000 | 4,201 | - | - | - | - | - | - | - | 4,201 | - |

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 - M01 July

| Investments by maturity Name of institution \& investment ID <br> R thousands | Ref | Period of Investment <br> Yrs/Months | Type of Investment | Expiry date <br> of investment | Accrued interest for the month | Yield for the month 1 <br> (\%) | Market <br> value at beginning <br> of the <br> month | Change in market value | Market value at end of the month |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Municipality |  |  |  |  |  |  |  |  |  |
| Standard Bank |  |  |  |  |  |  | - | 10,000 | 10,000 |
| Municipality sub-total |  |  |  |  | - |  | - | 10,000 | 10,000 |
| Entities |  |  |  |  |  |  |  |  |  |
| Entities sub-total |  |  |  |  | - |  | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 |  |  |  | - |  | - | 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 July 2016.

## Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July


WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

| R thousands $\quad$ Description | Ref | 2015/16 <br> Audited <br> Outcome | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD actual | YearTD <br> budget | YTD variance | YTD <br> variance <br> $\%$ | Full Year Forecast |
| EXPENDITURE |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Local Government Equitable Share |  | 20,679 | 23,075 |  |  |  | 1,923 | $(1,923)$ | -100.0\% | 23,075 |
| Finance Management |  | 1,231 | 735 |  | 123 | 123 | 61 | 61 | 100.3\% | 735 |
| Municipal Sy stems Improvement |  | 150 | - |  |  |  | - | - |  | - |
| Municipal Infrastructure (MIG) |  | 1,195 | 1,765 |  | 26 | 26 | 147 | (121) | -82.0\% | 1,765 |
| EPWP Incentive |  | 1,000 | 1,210 |  | 19 | 19 | 101 | (82) | -81.5\% | 1,210 |
| INEG |  | - | - |  |  |  | - | - |  | - |
| Provincial Government: |  | 10,477 | 33,240 | - | 474 | 474 | 2,770 | $(2,341)$ | -84.5\% | 33,240 |
| Housing |  | 5,792 | 28,100 |  |  |  | 2,342 | $(2,342)$ | -100.0\% | 28,100 |
| Community Development Workers |  | 44 | 56 |  | 12 | 12 | 5 | 7 | 152.8\% | 56 |
| Subsidy Main Roads |  | 73 | 73 |  |  |  | 6 | (6) | -100.0\% | 73 |
| Subsidy Libraries |  | 4,250 | 4,806 |  | 462 | 462 | 400 |  |  | 4,806 |
| Thusong Centre |  | 12 | - |  |  |  | - | - |  | - |
| Masibambane Programme |  | - | - |  |  |  | - |  |  | - |
| Department of Agriculture, Forestry and Fisheries |  | - | 120 |  |  |  | 10 |  |  | 120 |
| Mandela Memorial Contribution |  | - | 85 |  |  |  | 7 |  |  | 85 |
| Provincial Financial Grant |  | 307 |  |  |  |  | - |  |  | - |
| District Municipality: |  | - | - | - | - | - | - | - |  | - |
| [insert description] |  |  |  |  |  |  |  | - |  |  |
| Other grant providers: |  | - | - | - | - | - | - | - |  | - |
| [insert description] |  |  |  |  |  |  |  | - |  |  |
| Total operating expenditure of Transfers and Grants: |  | 34,732 | 60,025 | - | 642 | 642 | 5,002 | $(4,405)$ | -88.1\% | 60,025 |
| Capital expenditure of Transfers and Grants |  |  |  |  |  |  |  |  |  |  |
| National Government: |  | 12,592 | 10,476 | - | 337 | 337 | 873 | (452) | -51.8\% | 10,476 |
| Municipal Infrastructure (MIG) |  | 9,592 | 8,736 |  | 337 | 337 | 728 | (391) | -53.7\% | 8,736 |
| Finance Management |  | 219 | 740 |  |  |  | 62 | (62) | -100.0\% | 740 |
| Municipal Sy stems Improvement |  | 780 | - |  |  |  | - | - |  | - |
| RBIG |  | - | - |  |  |  | - |  |  | - |
| EPWP Incentive |  | - | - |  |  |  | - |  |  | - |
| INEG |  | 2,000 | 1,000 |  |  |  | 83 |  |  | 1,000 |
| Provincial Government: |  | 580 | 1,455 | - | - | - | 121 | (121) | -100.0\% | 1,455 |
| Community Development Workers |  | 10 |  |  |  |  | - | - |  | - |
| Sport and Recreation |  |  | 700 |  |  |  | 58 |  |  | 700 |
| Subsidy Libraries |  | 21 | 544 |  |  |  | 45 |  |  | 544 |
| Thusong Centre |  | 199 | 211 |  |  |  | 18 |  |  | 211 |
| Financial Support Grant |  | 50 |  |  |  |  | - |  |  | - |
| Municipal Infrastructure Support Grant |  | 300 |  |  |  |  | - |  |  | - |
| District Municipality: |  | - | - | - | - | - | - | - |  | - |
|  |  |  |  |  |  |  |  | - |  |  |
| Other grant providers: |  | - | - | - | - | - | - | - |  | - |
| Municipal Infrastructure Support Grant |  |  |  |  |  |  |  | - |  |  |
|  |  |  |  |  |  |  |  | - |  |  |
| Total capital expenditure of Transfers and Grants |  | 13,171 | 11,931 | - | 337 | 337 | 994 | (574) | -57.7\% | 11,931 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS |  | 47,903 | 71,956 | - | 979 | 979 | 5,996 | $(4,979)$ | -83.0\% | 71,956 |

Councilors and staff benefits

| WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Summary of Employee and Councillor remunerationR thousands | Ref | 2015/16 <br> Audited Outcome | Budget Year 2016/17 |  |  |  |  |  |  |  |
|  |  |  | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD <br> variance <br> $\%$ | Full Year <br> Forecast |
|  | 1 | A | B | C |  |  |  |  |  | D |
| Councillors (Political Office Bearers plus Other) |  |  |  |  |  |  |  |  |  |  |
| Basic Salaries and Wages |  | 2,299 | 3,228 |  | 186 | 186 | 269 | (83) | -31\% | 3,228 |
| Pension and UIF Contributions |  | 345 | 366 |  | 30 | 30 | 30 | (1) | -3\% | 366 |
| Medical Aid Contributions |  | - | - |  | - | - | - | - |  | - |
| Motor Vehicle Allow ance |  | 874 | 926 |  | 72 | 72 | 77 | (5) | -7\% | 926 |
| Cellphone Allow ance |  | 239 | 255 |  | 18 | 18 | 21 | (3) | -14\% | 255 |
| Housing Allow ances |  | - | - |  | - | - | - | - |  | - |
| Other benefits and allow ances |  | 4 | 12 |  | - | - | 1 | (1) | -100\% | 12 |
| Sub Total - Councillors |  | 3,760 |  | - | 306 | 306 | 399 | (93) | -23\% | 4,786 |
| \% increase | 4 |  | 27.3\% |  |  |  |  |  |  | 27.3\% |
| Senior Managers of the Municipality | 3 |  |  |  |  |  |  |  |  |  |
| Basic Salaries and Wages |  | 4,137 | 4,385 |  | 291 | 291 | 365 | (74) | -20\% | 4,385 |
| Pension and UIF Contributions |  | 754 | 799 |  | 54 | 54 | 67 | (13) | -19\% | 799 |
| Medical Aid Contributions |  | 178 | 136 |  | 15 | 15 | 11 | 4 | 35\% | 136 |
| Overtime |  | - | - |  | - | - | - | - |  | - |
| Performance Bonus |  | 629 | 667 |  | - | - | 56 | (56) | -100\% | 667 |
| Motor Vehicle Allow ance |  | 364 | 386 |  | 22 | 22 | 32 | (10) | -32\% | 386 |
| Cellphone Allow ance |  | 12 | 14 |  | 3 | 3 | 1 | 1 | 113\% | 14 |
| Housing Allowances |  | - | - |  | - | - | - | - |  | - |
| Other benefits and allowances |  | 81 | 86 |  | 5 | 5 | 7 | (2) | -35\% | 86 |
| Payments in lieu of leave |  | - | - |  | - | - | - | - |  | - |
| Long service awards |  | - | - |  | - | - | - | - |  | - |
| Post-retirement benefit obligations | 2 | - | - |  | - | - | - | - |  | - |
| Sub Total - Senior Managers of Municipality |  | 6,155 | 6,474 | - | 390 | 390 | 540 | (150) | -28\% | 6,474 |
| \% increase | 4 |  | 5.2\% |  |  |  |  |  |  | 5.2\% |
| Other Municipal Staff |  |  |  |  |  |  |  |  |  |  |
| Basic Salaries and Wages |  | 59,019 | 64,052 |  | 5,097 | 5,097 | 5,338 | (241) | -5\% | 64,052 |
| Pension and UIF Contributions |  | 10,363 | 11,220 |  | 942 | 942 | 935 | 7 | 1\% | 11,220 |
| Medical Aid Contributions |  | 2,451 | 3,362 |  | 287 | 287 | 280 | 7 | 3\% | 3,362 |
| Overtime |  | 3,361 | 3,087 |  | 304 | 304 | 257 | 46 | 18\% | 3,087 |
| Performance Bonus |  | - | - |  | - | - | - | - |  | - |
| Motor Vehicle Allowance |  | 4,223 | 4,705 |  | 474 | 474 | 392 | 82 | 21\% | 4,705 |
| Cellphone Allow ance |  | 237 | 378 |  | 44 | 44 | 31 | 12 | 39\% | 378 |
| Housing Allowances |  | 1,275 | 1,187 |  | 90 | 90 | 99 | (9) | -9\% | 1,187 |
| Other benefits and allowances |  | 3,823 | 3,749 |  | 369 | 369 | 312 | 56 | 18\% | 3,749 |
| Pay ments in lieu of leave |  | 1,350 | 875 |  | - | - | 73 | (73) | -100\% | 875 |
| Long service aw ards |  | 498 | 498 |  | - | - | 41 | (41) | -100\% | 498 |
| Post-retirement benefit obligations | 2 | 2,074 | 2,259 |  | - | - | 188 | (188) | -100\% | 2,259 |
| Sub Total - Other Municipal Staff |  | 88,673 | 95,372 | - | 7,606 | 7,606 | 7,948 | (341) | -4\% | 95,372 |
| \% increase | 4 |  | 7.6\% |  |  |  |  |  |  | 7.6\% |
| Total Parent Municipality |  | 98,588 | 106,632 | - | 8,302 | 8,302 | 8,886 | (584) | .7\% | 106,632 |

## Actuals and revised targets for cash receipts

| R thousands <br> Description | $\begin{gathered} \text { Ref } \\ 1 \end{gathered}$ | Budget Year 2016/17 |  |  |  |  |  |  |  |  |  |  |  | 2016/17 Medium Term Revenue \& Expenditure Framework |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { July } \\ \text { Outcome } \end{gathered}$ | August Budget | $\begin{gathered} \text { Sept } \\ \text { Budget } \end{gathered}$ | October <br> Budget | $\begin{gathered} \text { Nov } \\ \text { Budget } \end{gathered}$ | $\begin{gathered} \text { Dec } \\ \text { Budget } \end{gathered}$ | January Budget | $\begin{gathered} \text { Feb } \\ \text { Budget } \end{gathered}$ | March Budget | $\begin{gathered} \text { April } \\ \text { Budget } \end{gathered}$ | $\begin{gathered} \text { May } \\ \text { Budget } \end{gathered}$ | $\begin{gathered} \text { June } \\ \text { Budget } \end{gathered}$ | Budget Year 2016/17 | $\begin{gathered} \text { Budget Year } \\ +12017 / 18 \end{gathered}$ | $\begin{array}{\|l} \text { Budget Year } \\ +22018 / 19 \end{array}$ |
| Cash Receipts By Source |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property rates |  | 26,844 | 7,180 | 6,529 | 13,189 | 3,896 | 2,831 | 2,483 | 2,599 | 2,832 | 2,299 | 2,183 | $(19,783)$ | 53,082 | 58,407 | 64,264 |
| Property rates - penalties \& collection charges |  |  | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| Service charges - electricity revenue |  | 7,578 | 9,846 | 8,168 | 7,466 | 6,829 | 7,652 | 7,123 | 10,300 | 7,854 | 7,037 | 6,944 | 5,554 | 92,351 | 93,767 | 100,332 |
| Service charges - water revenue |  | 1,526 | 1,441 | 1,431 | 1,464 | 1,494 | 1,802 | 1,668 | 2,189 | 2,097 | 2,022 | 1,838 | 1,508 | 20,480 | 21,734 | 23,091 |
| Service charges - sanitation revenue |  | 709 | 591 | 650 | 690 | 791 | 554 | 441 | 678 | 670 | 452 | 930 | 153 | 7,309 | 7,776 | 8,301 |
| Service charges - refuse |  | 1,117 | 959 | 623 | 739 | 734 | 959 | 710 | 940 | 951 | 718 | 1,121 | 238 | 9,808 | 10,090 | 10,530 |
| Service charges - other |  | - | - | - | - | - | - | - | - | - | - | - | - |  |  | - |
| Rental of faciilities and equipment |  | 326 | 419 | 1,245 | 1,223 | 518 | 643 | 269 | 854 | 475 | 658 | 217 | 595 | 7,442 | 7,711 | 8,101 |
| Interest earned - external inv estments |  | 76 | 147 | 180 | 199 | 201 | 107 | 236 | 216 | 197 | 63 | 255 | 22 | 1,900 | 1,900 | 1,900 |
| Interest earned - outstanding debtors |  | 104 | 54 | 52 | 35 | 76 | 68 | 8 | 29 | 77 | 74 | 75 | 197 | 851 | 936 | 1,029 |
| Dividends received |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines |  | 184 | 214 | 135 | 245 | 212 | (57) | 385 | 186 | 262 | 280 | 178 | 145 | 2,367 | 2,368 | 2,369 |
| Licences and permits |  | 24 | 26 | 30 | 32 | 30 | 29 | 31 | 28 | 36 | 24 | 41 | 16 | 347 | 364 | 379 |
| Agency services |  | - | 6 | 185 | 72 | 196 | 56 | 5 | 4 | 468 | 88 | 117 | 177 | 1,374 | 1,443 | 1,500 |
| Transfer receipts - operating |  | 9,614 | 557 | 6,598 | 8,940 | 4,312 | 8,375 | 1,486 | 1,018 | 12,600 | 512 | 71 | 5,944 | 60,025 | 69,420 | 76,496 |
| Other revenue |  | 198 | 98 | 96 | 98 | 135 | 206 | 15 | 272 | 1,855 | 112 | 120 | 1,275 | 4,481 | 4,671 | 4,987 |
| Cash Receipts by Source |  | 48,301 | 21,538 | 25,924 | 34,393 | 19,424 | 23,225 | 14,860 | 19,312 | 30,373 | 14,338 | 14,089 | (3,959) | 261,817 | 280,586 | 303,280 |
| Other Cash Flows by Source |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfer receipts - capital |  |  |  |  |  | 5,079 | 728 |  | 37 | 2,680 | 1,939 |  | 1,469 | 11,931 | 11,833 | 11,666 |
| Contributions \& Contributed assets |  | - | - | - | - | - | - | - |  |  |  | - | - | - | - |  |
| Proceeds on disposal of PPE |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing |  | - | - | - | - | - | - | - | - | - | - | - | 3,750 | 3,750 | 10,345 | 5,180 |
| Increase in consumer deposits |  | - | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 42 | 249 | 264 | 280 |
| Receipt of non-current debtors |  | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4 | 4 |  |
| Receipt of non-current receiv ables |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in non-current investments |  | $\stackrel{-}{48,301}$ | 21,559 | 25,945 | 34,414 | 24,524 | 23,974 | 14,881 | 19,370 | 33,074 | 16,298 | 14,110 | 1,302 | 277,751 | 303,032 | 320,410 |
| Cash Payments by Type |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Employ ee related costs |  | 7,691 | 7,821 | 7,994 | 8,094 | 12,352 | 7,745 | 8,607 | 7,763 | 7,897 | 8,221 | 8,089 | 7,559 | 99,832 | 105,994 | 113,041 |
| Remuneration of councillors |  | 306 | 381 | 381 | 417 | 383 | 383 | 311 | 383 | 383 | 576 | 402 | 480 | 4,786 | 5,073 | 5,377 |
| Interest paid |  | 59 | - | - | - | - | 252 | - | - | - | - | - | 193 | 504 | 510 | 518 |
| Buik purchases - Electricity |  | 8,190 | 7,934 | 7,848 | 5,398 | 5,001 | 5,640 | 5,906 | 3,970 | 6,423 | 5,469 | 5,167 | 6,692 | 73,638 | 78,109 | 82,552 |
| Bulk purchases - Water \& Sew er |  |  | 23 | 21 | 22 | 22 | 28 | 25 | 25 | 20 | 23 | 16 | 22 | 246 | 274 | 299 |
| Other materials |  |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services |  | 59 | 811 | 909 | 1,047 | 1,074 | 987 | 1,162 | 767 | 910 | 987 | 1,180 | 709 | 10,603 | 8,797 | 8,530 |
| Grants and subsidies paid - other municipalities |  |  | - | - | - | - | - | - | - | - | - | - | - | - | - | , |
| Grants and subsidies paid - other |  | 270 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 27 | 1,783 | 1,764 | 1,839 |
| General ex penses |  | 2,518 | 5,418 | 4,957 | 15,251 | 5,161 | 7,687 | 2,424 | 5,038 | 5,294 | 3,745 | 7,504 | 10,043 | 75,040 | 82,258 | 88,588 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital assets |  | 423 | 717 | 1,844 | 1,419 | 597 | 2,371 | 264 | 2,264 | 5,532 | 1,953 | 2,200 | 5,048 | 24,632 | 28,875 | 19,298 |
| Repay ment of borrow ing |  | - | - | - | - | - | 311 | - | - | - | - | - | 311 | 623 | 1,304 | 1,345 |
| Other Cash Flows/Pay ments |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type |  | 19,515 | 23,254 | 24,103 | 31,796 | 24,738 | 25,552 | 18,847 | 20,358 | 26,609 | 21,123 | 24,707 | 31,084 | 291,686 | 312,958 | 321,387 |
| Net increasel(Decrease) in Cash held |  | 28,785 | $(1,696)$ | 1,842 | 2,617 | (215) | $(1,578)$ | $(3,966)$ | (988) | 6,465 | $(4,825)$ | $(10,596)$ | $(29,781)$ | $(13,935)$ | $(9,926)$ | (977) |
| Cash/cash equivalents at the month/y ear beginning: |  | 5,806 | 34,591 | 32,896 | 34,737 | 37,355 | 37,140 | 35,562 | 31,596 | 30,609 | 37,073 | 32,249 | 21,653 | 5,806 | $(8,129)$ | $(18,055)$ |
| Cash/cash equivalents at the month/y ear end: |  | 34,591 | 32,896 | 34,737 | 37,355 | 37,140 | 35,562 | 31,596 | 30,609 | 37,073 | 32,249 | 21,653 | $(8,129)$ | $(8,129)$ | $(18,055)$ | $(19,031)$ |

## Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

| R thousands Month | 2015/16 | Budget Year 2016/17 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Audited <br> Outcome | Original <br> Budget | Adjusted <br> Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance \% | $\%$ spend of Original Budget |
| Monthly expenditure performance trend |  |  |  |  |  |  |  |  |  |
| July |  | 177 |  | 423 | 423 | 177 | (245) | -138.4\% | 2\% |
| August |  | 717 |  |  |  | 894 | - |  |  |
| September |  | 1,844 |  |  |  | 2,739 | - |  |  |
| October |  | 1,419 |  |  |  | 4,158 | - |  |  |
| November |  | 597 |  |  |  | 4,755 | - |  |  |
| December |  | 2,371 |  |  |  | 7,125 | - |  |  |
| January |  | 264 |  |  |  | 7,389 | - |  |  |
| 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 | - | 423 |  |  |  |  |  |

Capital expenditure on new assets by asset class

| WC033 Cape Agulhas - Supporting T | 3a | , | Statem | - capita | penditu | W | by ass | class - | 01 July |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2015/16 |  |  |  | udget Year | 16/17 |  |  |  |
| R thousands ${ }^{\text {Description }}$ | Ref <br> 1 | Audited Outcome | Original <br> Budget | Adjusted Budget | Monthly actual | YeartD actual | YearTD <br> budget | $\begin{gathered} \text { YTD } \\ \text { variance } \end{gathered}$ |  | Full Year <br> Forecast |
| Capital expenditure on new assets by Asse | ub-cl |  |  |  |  |  |  |  |  |  |
| Infrastructure |  | 3,077 | 5,027 | - | - | - | 419 | 419 | 100.0\% | 5,027 |
| Infrastructure - Road transport |  | 2,637 | 1,300 | - | - | - | 108 | 108 | 100.0\% | 1,300 |
| Roads, Pavements \& Bridges |  | 2,027 | 900 |  |  |  | 75 | 75 | 100.0\% | 900 |
| Storm water |  | 610 | 400 |  |  |  | 33 | 33 | 100.0\% | 400 |
| Infrastructure - Electricity |  | - | 1,200 | - | - | - | 100 | 100 | 100.0\% | 1,200 |
| Generation |  | - | - |  |  |  | - | - |  | - |
| Transmission \& Reticulation |  | - | 1,100 |  |  |  | 92 | 92 | 100.0\% | 1,100 |
| Street Lighting |  | - | 100 |  |  |  | 8 | 8 | 100.0\% | 100 |
| Infrastructure - Water |  | 240 | 2,527 | - | - | - | 211 | 211 | 100.0\% | 2,527 |
| Dams \& Reservoirs |  | - | 877 |  |  |  | 73 | 73 | 100.0\% | 877 |
| Water purification |  | 140 | 150 |  |  |  | 13 | 13 | 100.0\% | 150 |
| Reticulation |  | 100 | 1,500 |  |  |  | 125 | 125 | 100.0\% | 1,500 |
| Infrastructure - Sanitation |  | - | - | - | - | - | - | - |  | - |
| Reticulation |  | - | - |  |  |  |  | - |  | - |
| Sewerage purification |  | - | - |  |  |  |  | - |  | - |
| Infrastructure - Other |  | 200 | - | - | - | - | - | - |  | - |
| Waste Management |  | 200 | - |  |  |  | - | - |  | - |
| Transportation |  | - | - |  |  |  | - | - |  | - |
| Gas |  | - | - |  |  |  | - | - |  | - |
| Other |  | - | - |  |  |  | - | - |  | - |
| Community |  | 4,970 | 1,450 | - | - | - | 121 | 121 | 100.0\% | 1,450 |
| Parks \& gardens |  | - | - |  |  |  | - | - |  | - |
| Sportsfields \& stadia |  | 1,622 | - |  |  |  | - | - |  | - |
| Swimming pools |  | - | - |  |  |  | - | - |  | - |
| Community halls |  | 3,312 | 500 |  |  |  | 42 | 42 | 100.0\% | 500 |
| Libraries |  | - | - |  |  |  | - | - |  | - |
| Recreational facilities |  | 26 | 950 |  |  |  | 79 | 79 | 100.0\% | 950 |
| Fire, safety \& emergency |  | - | - |  |  |  | - | - |  | - |
| Security and policing |  | - | - |  |  |  | - | - |  | - |
| Buses |  | - | - |  |  |  | - | - |  | - |
| Clinics |  | - | - |  |  |  | - | - |  | - |
| Museums \& Art Galleries |  | - | - |  |  |  | - | - |  | - |
| Cemeteries |  | 10 | - |  |  |  | - | - |  | - |
| Social rental housing |  | - | - |  |  |  | - | - |  | - |
| Other |  | - | - |  |  |  | - | - |  | - |
| Heritage assets |  | - | - | - | - | - | - | - |  | - |
| Buildings |  | - | - |  |  |  |  | - |  |  |
| Other |  | - | - |  |  |  |  | - |  |  |
| Investment properties |  | - | - | - | - | - | - | - |  | - |
| Housing development |  | - | - |  |  |  |  | - |  |  |
| Other |  | - | - |  |  |  |  | - |  |  |
| Other assets |  | 2,642 | 3,685 | - | 86 | 86 | 307 | 222 | 72.1\% | 3,685 |
| General vehicles |  | 330 | 150 |  |  |  | 13 | 13 | 100.0\% | 150 |
| Specialised vehicles |  | - | - | - | - | - | - | - |  | - |
| Plant \& equipment |  | 1,021 | 708 |  |  |  | 59 | 59 | 100.0\% | 708 |
| Computers - hardw are/equipment |  | 885 | 1,425 |  | 86 | 86 | 119 | 33 | 27.9\% | 1,425 |
| Furniture and other office equipment |  | 272 | 752 |  |  |  | 63 | 63 | 100.0\% | 752 |
| Abattoirs |  | - | - |  |  |  | - | - |  | - |
| Markets |  | - | - |  |  |  | - | - |  | - |
| Civic Land and Buildings |  | - | - |  |  |  | - | - |  | - |
| Other Buildings |  | 134 | 650 |  |  |  | 54 | 54 | 100.0\% | 650 |
| Other Land |  | - | - |  |  |  | - | - |  | - |
| Surplus Assets - (Investment or Inventory) |  | - | - |  |  |  | - | - |  | - |
| Other |  | - | - |  |  |  | - | - |  | - |
| Agricultural assets |  | - | - | - | - | - | - | - |  | - |
| List sub-class |  | - | - |  |  |  |  | - |  |  |
|  |  | - | - |  |  |  |  | - |  |  |
| Biological assets |  | - | - | - | - | - | - | - |  | - |
| List sub-class |  | - | - |  |  |  |  | - |  |  |
|  |  | - | - |  |  |  |  | - |  |  |
| Intangibles |  | 50 | 148 | - | - | - | 12 | 12 | 100.0\% | 148 |
| Computers - softw are \& programming |  | 50 | 148 |  |  |  | 12 | 12 | 100.0\% | 148 |
| Other |  | - | - |  |  |  |  | - |  | - |
| Total Capital Expenditure on new assets | 1 | 10,739 | 10,310 | - | 86 | 86 | 859 | 774 | 90.0\% | 10,310 |

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 - M01 |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| R thousands Description | Ref | 2015/16 <br> Audited <br> Outcome | Original <br> Budget | Adjusted Budget | Budget Year 2016/17 |  |  |  |  |  |
|  |  |  |  |  | Monthly actual | YeartD actual | YearTD <br> budget | YTD variance |  | Full Year Forecast |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class |  |  |  |  |  |  |  |  |  |  |
| Infrastructure |  | 1,087 | 3,767 | - | - | - | 314 | 314 | 100.0\% | 3,767 |
| Infrastructure - Road transport |  | - | - | - | - | - | - | - |  | - |
| Roads, Pavements \& Bridges |  | - | - |  |  |  | - | - |  | - |
| Storm water |  | - | - |  |  |  |  | - |  | - |
| Infrastructure - Electricity |  | 1,087 | 2,420 | - | - | - | 202 | 202 | 100.0\% | 2,420 |
| Generation |  | - | - |  |  |  | - | - |  | - |
| Transmission \& Reticulation |  | 961 | 1,740 |  |  |  | 145 | 145 | 100.0\% | 1,740 |
| Street Lighting |  | 126 | 680 |  |  |  | 57 | 57 | 100.0\% | 680 |
| Infrastructure - Water |  | - | 469 | - | - | - | 39 | 39 | 100.0\% | 469 |
| Dams \& Reservoirs |  | - | - |  |  |  | - | - |  | - |
| Water purification |  | - | 469 |  |  |  | 39 | 39 | 100.0\% | 469 |
| Reticulation |  | - | - |  |  |  | - | - |  | - |
| Infrastructure - Sanitation |  | - | 877 | - | - | - | 73 | 73 | 100.0\% | 877 |
| Reticulation |  | - | - |  |  |  | - | - |  | - |
| Sewerage purification |  | - | 877 |  |  |  | 73 | 73 | 100.0\% | 877 |
| Infrastructure - Other |  | - | - | - | - | - | - | - |  | - |
| Waste Management |  | - | - |  |  |  |  | - |  | - |
| Transportation |  | - | - |  |  |  |  | - |  | - |
| Gas |  | - | - |  |  |  |  | - |  | - |
| Other |  | - | - |  |  |  |  | - |  | - |
| Community |  | 1,388 | 2,096 | - | 337 | 337 | 175 | (163) | -93.1\% | 2,096 |
| Parks \& gardens |  | - | - |  |  |  | - | - |  | - |
| Sportsfields \& stadia |  | - | 2,016 |  | 337 | 337 | 168 | (169) | -100.7\% | 2,016 |
| Swimming pools |  | - | - |  |  |  | - | - |  | - |
| Community halls |  | - | - |  |  |  | - | - |  | - |
| Libraries |  | - | - |  |  |  | - | - |  | - |
| Recreational facilities |  | 1,388 | 80 |  |  |  | 7 | 7 | 100.0\% | 80 |
| 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 | - | - | - | 89 | 89 | 100.0\% | 1,064 |
| General vehicles |  | 165 | - |  |  |  | - | - |  | - |
| Specialised vehicles |  | - | - | - | - | - | - | - |  | - |
| Plant \& equipment |  | 88 | 177 |  |  |  | 15 | 15 | 100.0\% | 177 |
| Computers - hardw are/equipment |  | 97 | 108 |  |  |  | 9 | , | 100.0\% | 108 |
| Furniture and other office equipment |  | 21 | 27 |  |  |  | 2 | 2 | 100.0\% | 27 |
| Abattoirs |  | - | - |  |  |  | - | - |  | - |
| Markets |  | - | - |  |  |  | - | - |  | - |
| Civic Land and Buildings |  | - | - |  |  |  | - | - |  | - |
| Other Buildings |  | 536 | 752 |  |  |  | 63 | 63 | 100.0\% | 752 |
| Other Land |  | - | - |  |  |  | - | - |  | - |
| Surplus Assets - (Investment or Inventory) |  | - | - |  |  |  | - | - |  | - |
| Other |  | - | - |  |  |  | - | - |  | - |
| Agricultural assets |  | - | - | - | - | - | - | - |  | - |
| List sub-class |  | - | - |  |  |  |  | - |  | - |
|  |  |  |  |  |  |  |  | - |  | - |
| Biological assets |  | - | - | - | - | - | - | - |  | - |
| List sub-class |  | - | - |  |  |  |  | - |  | - |
|  |  | - | - |  |  |  |  | - |  | - |
| Intangibles |  | - | - | - | - | - | - | - |  | - |
| Computers - softw are \& programming Other |  | - | - |  |  |  |  | - |  | - |
| Total Capital Expenditure on renewal of existing ass | 1 | 3,383 | 6,927 | - | 337 | 337 | 577 | 240 | 41.6\% | 6,927 |
|  |  |  |  |  |  |  |  |  |  |  |
| Specialised vehicles |  | - | - | - | - | - | - | - |  | - |
| Refuse |  | - | - |  |  |  |  | - |  | - |
| Fire |  | - | - |  |  |  |  | - |  | - |
| Conservancy |  | - | - |  |  |  |  | - |  | - |
| Ambulances |  | - | - |  |  |  |  | - |  | - |

Expenditure on repairs and maintenance by asset class


## 7. Other Information

### 7.1 Expenditure Management:

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

### 7.1.1 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 July 2017:
STANDBY ALLOWANCES paid for the period ending 30 JUNE 2016

| DEPARTMENT | $\begin{aligned} & \text { \%USED } \\ & \text { TODATE } \end{aligned}$ | PREVIOUS MONTH to DATE | CURRENT MONTH | $\begin{gathered} \hline \text { ACTUAL } \\ \text { TO } \\ \text { DATE } \end{gathered}$ | PRO-RATA <br> BUDGETED FOR <br> THE YEAR | BUDGET <br> FOR THE YEAR |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MUNCIPAL MANAGER |  |  |  |  |  |  |
| TOTAL |  |  |  |  |  |  |
| FINANCIAL DIRECTORATE |  |  |  |  |  |  |
| - Revenue section | 162.01\% | 11,646.71 | 3,248.56 | 14,895.27 | 9,194.00 | 9,194.00 |
| - Budget and Treasury Office | 40.13\% | 5,087.59 | 0.00 | 5,087.59 | 12,678.00 | 12,678.00 |
| TOTAL | 91.36\% | 16,734.30 | 3,248.56 | 19,982.86 | 21,872.00 | 21,872.00 |
| CORPORATE SERVICE DIRECTORATE |  |  |  |  |  |  |
| - Information Services (IT) | 606.78\% | 41,380.27 | 3,248.55 | 44,628.82 | 7,355.00 | 7,355.00 |
| - Client Services | 333.20\% | 58,766.38 | 7,447.86 | 66,214.24 | 19,872.00 | 19,872.00 |
| TOTAL | 407.11\% | 100,146.65 | 10,696.41 | 110,843.06 | 27,227.00 | 27,227.00 |
| COMMUNTTY SERVICE DIRECTORATE |  |  |  |  |  |  |
| - Traffic and Law Enforcement | 95.1\% | 79,446.62 | 11,528.60 | 90,975.22 | 95,700.00 | 95,700.00 |
| - Environmental Affairs | 67.3\% | 40,357.81 | 0.00 | 40,357.81 | 60,000.00 | 60,000.00 |
| - Buiding and Commonage |  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Parks and Sport Facilities | 127.8\% | 22,612.70 | 6,520.20 | 29,132.90 | 22,799.00 | 22,799.00 |
| - Beaches and Holiday Resorts | 94.6\% | 223,833.33 | 25,306.42 | 249,139.75 | 263,395.00 | 263,395.00 |
| TOTAL | 92.7\% | 366,250.46 | 43,355.22 | 409,605.68 | 441,894.00 | 441,894.00 |
| INFRASTRUCTURE DIRECTORATE |  |  |  |  |  |  |
| - Water | 92.1\% | 409,872.96 | 35,661.00 | 445,533.96 | 483,722.00 | 483,722.00 |
| - Sewerage and sanitation | 99.4\% | 500,679.10 | 42,468.87 | 549,147.97 | 552,397.00 | 552,397.00 |
| - Refuse Removal Services | 33.8\% | 2,319.39 | 0.00 | 2,319.39 | 6,868.00 | 6,868.00 |
| - Streets and Stormwater | 0.0\% | 0.00 | 0.00 | 0.00 | 310,276.00 | 310,276.00 |
| TOTAL | 73.7\% | 918,871.45 | 78,129.87 | 997,001.32 | 1,353,263.00 | 1,353,263.00 |
| ELECTRICAL SERVICES |  |  |  |  |  |  |
| - Electrical Services | 66.6\% | 346,972.69 | 30,135.49 | 377,108.18 | 565,941.00 | 565,941.00 |
| TOTAL | 66.6\% | 346,972.69 | 30,135.49 | 377,108.18 | 565,941.00 | 565,941.00 |
|  |  |  |  |  |  |  |
| TOTAL | 79.4\% | 1,748,975.55 | 165,565.55 | 1,914,541.10 | 2,410,197.00 | 2,410,197.00 |

The implementation of strict measures to ensure spending on standby is kept to only essential officials. Managers will be required to monitor the spending of overtime and no standby is payable without the pre-approval of the manager.

## OVERTIME paid for the period ending 30 JUNE 2016

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

The implementation of strict measures to ensure spending on overtime is kept to only essential officials. Managers will be required to monitor the spending of overtime and no standby is payable without the pre-approval of the manager.

### 7.1.3 Trade Creditors:

Council purchases and payments to creditors are under adequate control and paid within the prescribed period of 30 days.

All payment requisitions has been certified by the responsible official for the procurement of goods and services as required in terms of best practices.

Following the detail of payments as reflected in council's expenditure cashbook:

| Expenditure in respect of: |  | Requisition Number |  | Amount |
| :---: | :---: | :---: | :---: | :---: |
|  |  | From | To |  |
| 31 JULY 2016 | Check Payments | 29778 | 29949 |  |
|  | ACB-Payments | 93673 | 93994 |  |
|  | Amount Paid |  |  | 24,356,288.69 |
|  | Total Investment |  |  | 10,000,000.00 |

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

### 7.2 Revenue Management:

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


Electronic receipts in respect of debtor payments:
Detail of monthly transactions up-to-date:

| Detail of monthly transactions up-to-date: | "Easy-pay" | ACB-Payments: | P@U | PAY N BILL |
| :---: | ---: | ---: | ---: | ---: |
| MONTH |  |  |  |  |
| July 15 | $439,109.32$ | $2,613,967.86$ | $1,229,290.07$ | $540,678.75$ |
| August 15 | $1,560,937.35$ | $2,814,452.51$ | $1,174,877.82$ | $818,629.96$ |
| September 15 | $1,235,993.82$ | $3,097,365.10$ | $1,372,819.02$ | $701,618.20$ |
| October 15 | $1,287,482.78$ | $6,525,878.64$ | $1,654,531.90$ | $1,059,063.25$ |
| November 15 | $532,338.90$ | $3,091,609.00$ | $1,586,052.69$ | $533,026.84$ |
| 'December 2015 | $485,725.63$ | $2,951,563.16$ | $1,645,856.80$ | $501,692.67$ |
| 'January 2016 | $437,699.23$ | $3,105,968.44$ | $1,367,241.65$ | $395,727.30$ |
| 'February 2016 | $373,983.18$ | $3,628,328.90$ | $1,602,178.64$ | $571,176.71$ |
| 'March 2016 | $449,031.75$ | $3,334,291.04$ | $1,498,416.20$ | $494,951.06$ |
| 'April 2016 | $442,656.82$ | $3,108,388.65$ | $1,575,733.46$ | $452,989.12$ |
| 'May 2016 | $493,357.14$ | $3,183,825.63$ | $1,553,033.08$ | $492,915.94$ |
| 'June 2016 | $504,801.76$ | $2,911,607.35$ | $1,392,903.75$ | $402,221.40$ |
| 'July 2016 | $\mathbf{5 8 9 , 0 9 8 . 2 7}$ | $\mathbf{3 , 0 3 3 , 0 3 2 . 8 8}$ | $\mathbf{1 , 6 9 8 , 2 2 2 . 0 5}$ | $\mathbf{4 2 6 , 7 7 3 . 3 6}$ |

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

## OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND

 MORE (JULY 16)| PERSON | AMOUNT | FREQUENCY | HANDED OVER |
| :--- | ---: | :---: | :---: |
| M J KLOPPERS | 815.15 | Monthly | No |
| MOBILE TELEPHONE NET. | $2,283.25$ | Monthly | No |
| MOBILE TELEPHONE NET. | $1,155.30$ | Monthly | No |
| JJ KLOPPERS | $6,815.34$ | Attorney Acc | Yes |
| NAPIER HEALTH GRO | 478.80 | Monthly | No |
| NAPIER HEALTH GRO | 456.00 | Monthly | No |
| D JAARS | 737.45 | Attorney Acc | Yes |
| D JAARS | 640.18 | Attorney Acc | Yes |
| D JAARS | 881.30 | Attorney Acc | Yes |
| M VAN STADEN | $1,255.81$ | Monthly | No |
| M VAN STADEN | $2,313.24$ | Monthly | No |
| TARGETSHELF | $14,179.41$ | Monthly | No |
| TARGETSHELF | $3,339.97$ | Attorney Acc | Yes |
| TEHILLA COMMUNITY | $1,808.09$ | Attorney Acc | Yes |
| TEHILLA COMMUNITY | $4,071.27$ | Monthly | No |
| R WYNGAARD | $1,198.14$ | Attorney Acc | Yes |
| HAASBEKKIE CRECHE | 311.34 | Monthly | No |
| HAASBEKKIE CRECHE | 171.32 | Attorney Acc | Yes |
| HAASBEKKIE CRECHE | 512.84 | Attorney Acc | Yes |
| HAASBEKKIE CRECHE | 349.47 | Monthly | Yes |
| HAASBEKKIE CRECHE | 822.06 | Monthly | Yes |
| J DE JAGER | 760.85 | Monthly | No |
| J DE JAGER | 186.54 | Monthly | No |
| J DE JAGER | $1,290.69$ | Monthly | No |
|  |  |  |  |

### 7.2.1 Actual Revenue - Property Rates and Service Charges:

### 7.2.1.1 Property Rates:



The municipality levied the yearly property rates during the month of July yearly as per legislation. This being the beginning of the financial year limited information is available to make meaningful projections. The implementation of the Service delivery plan will ensure that the municipal budget is implemented as approved.

### 7.2.1.2 Electricity:



This being the beginning of the financial year limited information is available to make meaningful projections. The implementation of the Service delivery plan will ensure that the municipal budget is implemented as approved.

### 7.2.1.3 Water:



This being the beginning of the financial year limited information is available to make meaningful projections. The implementation of the Service delivery plan will ensure that the municipal budget is implemented as approved.

### 7.2.1.4 Sewerage:



This being the beginning of the financial year limited information is available to make meaningful projections. The implementation of the Service delivery plan will ensure that the municipal budget is implemented as approved.

### 7.2.1.5 Refuse Removal:



This being the beginning of the financial year limited information is available to make meaningful projections. The implementation of the Service delivery plan will ensure that the municipal budget is implemented as approved.

### 7.2.1.6 Consolidated Service revenues



As per standard norm the municipal Services revenues is mostly generated from Electricity income. Meaning analysis will be implemented as the financial year progresses.

### 7.3 Internship Programme

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

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

Two Finance Interns currently been registered and have started with the MMC training programme with the University of Stellenbosch.

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

A vacancy exist with the municipal intern program with the appointment of an Intern in the financial section department in the Data Office. This vacancy will be finalized and filled within the quarter.

### 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 municipal mSCOA implementation phase is at the following stage:

- Appointment of Project sponsor, project manager and project champion.
- Appointment of project steering committee finalised
- mSCOA risk register complete and implementation of identified risk monitored.
- Implementation plan finalised and responsible officials identified as per project plan.
- Vendor (Samras) identified the relevant vote as legislated.

The municipality in collaboration with Provincial treasury is continuously monitoring the implementation.

Feedback will be provided to Council as per requirements as part of the Section 52 report legislatively due 30 days after the end of the quarter.

### 7.5 Long-Term Financial Plan

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

Council at the meeting held on 30 June 2015 resolved that a strategy been developed based on the recommendations made by INCA Portfolio Managers in order to be workshop before final submission to council to considers approval of the long-term financial plan.

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

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

## 8. Report on Outstanding Government Debt

| Cape Agulhas Municipality for the month ended June' 16 | Rates |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Department Responsible for the Debt | 0-30 Days | 30-60 Days | 60-90 Days | > 90 Days | Total |
| National Public Works | 989,308.99 | - | - | 193,980.85 | 1,183,289.84 |
| Transport Western Cape | 37,879.73 | - | - | 1,412.67 | 39,292.40 |
| Western Cape Education Department | 94,034.77 | - | - | 41,553.15 | 135,587.92 |
| Health Department | 42,280.24 | - | - | 2,179.22 | 44,459.46 |
| Housing | 568,605.69 | -340.02 | - | 16,664.09 | 584,929.76 |
| Other | 86,319.69 | - | - | 86,674.77 | 172,994.46 |
| TOTAL OUTSTANDING | 1,818,429.11 | -340.02 | - | 342,464.75 | 2,160,553.84 |
|  |  |  |  |  |  |
| Cape Agulhas Municipality for the month ended June' 16 | Services |  |  |  |  |
| Department Responsible for the Debt | 0-30 Days | 30-60 Days | 60-90 Days | >90 Days | Total |
| National Public Works | 333.50 | - | - | 1,169.58 | 1,503.08 |
| Transport Western Cape | 1,668.46 | - | - | - | 1,668.46 |
| Western Cape Education Department | - | - | - | 7,369.34 | 7,369.34 |
| Health Department | - | - | - | - | - |
| Housing | - | - | - | - | - |
| Other | 13,757.84 | 9,585.82 | 2,320.46 | 42,205.70 | 67,869.82 |
| TOTAL OUTSTANDING | 15,759.80 | 9,585.82 | 2,320.46 | 50,744.62 | 78,410.70 |
|  |  |  |  |  |  |
| Cape Agulhas Municipality for the month ended June' 16 | Total Debt | Interest | Grand <br> Total Sec 71 |  |  |
| Department Responsible for the Debt |  |  |  |  |  |
| National Public Works | 1,184,792.92 | 25,879.07 | 1,210,671.99 |  |  |
| Transport Western Cape | 40,960.86 | 145.46 | 41,106.32 |  |  |
| Western Cape Education Department | 142,957.26 | 5,282.88 | 148,240.14 |  |  |
| Health Department | 44,459.46 | 203.37 | 44,662.83 |  |  |
| Housing | 584,929.76 | 1,770.81 | 586,700.57 |  |  |
| Other | 240,864.28 | 13,767.81 | 254,632.09 |  |  |
| TOTAL OUTSTANDING | 2,238,964.54 | 47,049.40 | 2,286,013.94 |  |  |

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

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

## Section 32 - Unauthorized, irregular or fruitless and wasteful expenditure.

(6) The accounting officer must report to the South African Police Service all cases of alleged-
(b) Theft and fraud that occurred in the municipality.

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

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

In process, feedback will be provided as available.

## 10. Annexure A - MFMA IMPLEMENTATION

## CAPE AGULHAS MUNICIPALITY <br> MFMA IMPLEMENTATION AND MONITORING CHECKLIST - JULY 2016

ANNEXURE "A"

| Action Required | Act Ref | Responsibility | Target Date | Date Action Completed | Comments |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Submit to National / Provincial Treasury and AG written details of all bank accounts each year | Sec 9(b) | CFO / Manager 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 July 2016 |  | Will be submitted after end of quarter |
| Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year | Sec 21(1)(b) | CFO | 31-Aug-16 | July 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-17 |  |
| 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 <br> Manager / CFO | 14-Jul-16 |  | 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 July 2016 | 14-Jul-16 | 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 | 30/10/2016 | 30/10/2016 |  |
| Submit to the mayor, NT and Provincial Treasury by 25 January each year a midyear 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 |  |
| 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 | Not applicable |

## APPENDIX B - PERSONNEL LEAVE

31 JULY 2016

| FINANCE | - LEAVE SCHEDULE | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| NAME AND SURNAME | job title | F | s | s | m | T | w | T | F | s | s | m | T | w | T | F | s | s | m | T | w | T | F | s | s | m | T | w | T | F | s | s |
| H VAN BILJON | CHIEF FINANCIAL OFFICER |  |  |  |  |  |  |  |  |  |  | 0 | O | 0 | O | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| D VAN WYK | MANAGER: INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\bigcirc$ |  |  |  |  | L |  |  |  |  |  |  |  |  |  |  |  |
| A VAN WYK | ACCOUNTANT: SERVICES |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| R NEWMAN | SENIOR CLERK: SERVICES |  |  |  |  |  |  |  |  |  |  | s |  |  |  |  |  |  |  |  |  |  |  |  |  | L |  |  |  |  |  |  |
| N VILJOEN | ACCOUNTANT: PROPERTY / HOUSING |  |  |  |  |  |  |  |  |  |  |  |  |  | L | L |  |  |  |  |  |  | L |  |  |  |  |  |  |  |  |  |
| LDE JAGER | SENIOR CLERK: PROPERTY / HOUSING |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | L |  |  |
| J TEIXEIRA | SENIOR CLERK: PROPERTY / HOUSING |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | L | L |  |  |  |  | L | L |  |  |  |
| C MARTHINUS <br> H ANTJIES | ACCOUNTANT: CREDIT CONTROL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | L |  |  |  |
| Z NGWEVU | SENIOR CLERK: CREDIT CONTROL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| J JANUARY | SENIOR CLERK: CREDIT CONTROL |  |  |  | L | L | L | L | L |  |  | L | L | L | L | L |  |  | L | L | L | L | L |  |  | L | L |  |  |  |  |  |
| M HUGO | ACCOUNTANT: CASH MANAGEMENT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | L | L | L |  |  | 1 | L |  |  |  |  |  |
| S ARHENDS | CASHIER |  |  |  |  |  |  |  |  |  |  | L | L | L | L | L |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| M HUGO | CASHIER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| M PIETERSEN | CASHIER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| C VISSER | CASHIER |  |  |  |  |  |  |  | L |  |  | L | L | L | L | L |  |  | L | L | L | L | L |  |  |  |  |  |  |  |  |  |
| M VISAGIE | METER READER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| I ABRAHAMS | METER READER |  |  |  |  |  |  |  |  |  |  | 1 | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| A ROSSOUW | METER READER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | s | s | s | s | s |  |  |
| R ADONIS | METER READER |  |  |  |  |  |  |  |  |  |  | s | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S DAVIDS | METER READER |  |  |  |  |  |  |  |  |  |  | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| JJAMNECK | MANAGER: EXPENDITURE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| L TEIXXEIRA | ACCCOUNTANT: CREDTORS |  |  |  | L |  |  |  |  |  |  |  |  | L | L | L |  |  |  |  |  |  | L |  |  |  |  |  | s | S |  |  |
| A MGQUBA | SENIOR CLERK: CREDITORS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | s |  |  |  |  |  |  |  | F | L |  |  |
| A VAN NIEKERK | ACCOUNTANT: SALARIES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| A ISAACS | SENIOR CLERK: SALARIES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | L |  |  |  |  |  |  |  |  |  |
| E LEONARD | SENIOR CLERK: ASSETS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | F |  |  |  |  |  |  |  |  |  |  |  |
| R SEFOOR | MANAGER: SCM UNIT |  |  |  |  |  |  |  |  |  |  |  |  |  |  | O |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| R MITCHELL | SCM PRACTITIONER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| R JANSEN | CLERK: STORES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| R AUGUST | STOREKEEPER |  |  |  |  |  |  |  |  |  |  |  | L | L | L | L |  |  | F | F | F | F | F |  |  |  |  |  |  |  |  |  |
| G KOOPMAN | CLERK: SCM PURCHASES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| IJANUARY | ACCOUNTANT SCM |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S STANLEY | MANAGER: BTO OFFICE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| E BADENHORST | DATA CAPTURER \& SYSTEM ADMINISTRATOR |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0 |  |  |  |  |  |  |  |  |  |  |  |  |
| W KEMOTIE | DATA CAPTURER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| K MAKWAKWA | INTERN |  |  |  |  |  |  |  |  |  |  |  |  | s |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| F ALEXANDER | IITERN |  |  |  |  |  |  |  |  |  |  |  |  |  |  | SP |  |  |  |  |  |  | s |  |  |  |  |  |  |  |  |  |
| description:O- OVERTIME TAKEN <br> L-NORMALLEAVE <br> S-SICK LEAVE <br> ST-STUDY LEAVE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Municipal Manager's Quality Certificate:



## QUALITY CERTIFICATE

## I, DEAN O NEILL ... the accounting officer of CAPE AGULHAS MUNICIPALITY

 WC033 (name of municipality), hereby certify that -(mark as appropriate)

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

For the month ended 31 JULY 2016 (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act

Pint name SANTH S. NGWEVU

Accounting Officer of CAPE AGULHAS MUNICIPALITY WC033 (name and demarcation of municipality)

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