

# Cape Agulhas Municipality



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CAPE AGULHAS MUNICIPALITY  
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## **MONTHLY PERFORMANCE REPORT - SECTION 71 31 MAY 2016**

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## **1. Council Resolution**

### **To The Executive Mayor**

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

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

### **Recommendations**

- The content of the report and supporting documentation for period ending **31 May 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.

### **QUALITY CERTIFICATE SIGNED AT THE END OF THE DOCUMENT**

**Mr D O'Neill**  
**Municipal Manager**

**Date: 16 May 2016**

## **2. INTRODUCTION**

### **2.1 PURPOSE**

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

### **2.2 STRATEGIC OBJECTIVE**

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

### **2.3 BACKGROUND**

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

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

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

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

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

### 3. MAYOR'S REPORT

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

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

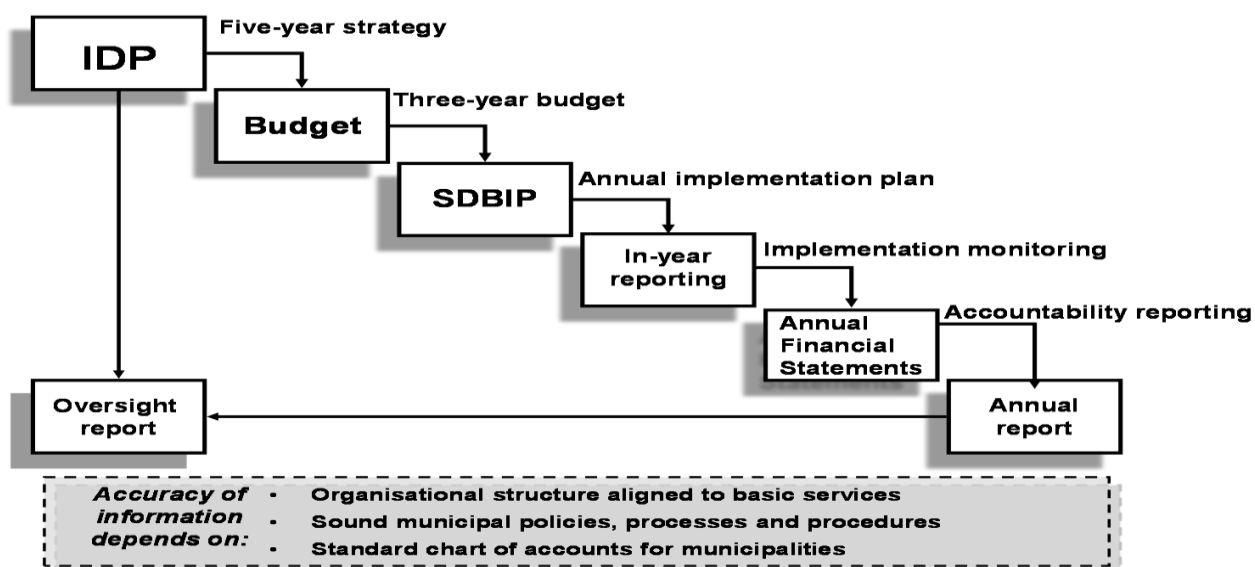
#### 3.1 Budget Process:

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

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

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

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



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

**May 2016**

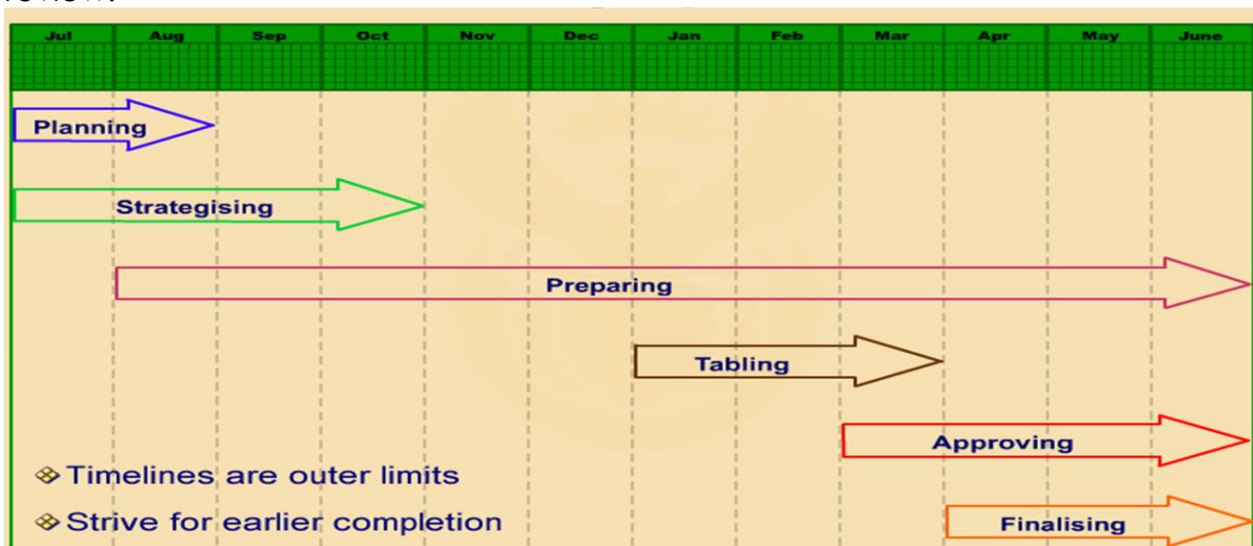
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Final budget 2016/17 MTREF was tabled to Council and submitted to Provincial Treasury as per the MFMA legislation.
- Municipality is in the budget verification process and this is ongoing with the support of Provincial Treasury.

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

**Budget planning process 2016/2017**

The Finance Department is in the process of implement the budget process for the 2016/2017 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the July 2015 council meeting.

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



During the month of December 2015 National Treasury issued Municipal Budget Circular no 78 for the 2016/17 MTREF dated 7 December 2015. This

circular aims to guide municipality regarding the new Budget process and the approval date.

### **Budget process and submissions for the 2016/17 MTREF budget**

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

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

- Distribution of budget preparation documentation 11 December 2015
- Budget workshop with Managers 23 December 2015
- Budget Input – HOD / Managers 22 January 2016
- SCOA Workshop / Information session 21/22 January 2016
- Compilation of first Daft Budget 2 February 2016
- Budget Steering committee 5 February 2016
- Budget Workshop with Managers 8 – 12 February 2016
- Budget Workshop with Councilors 24 – 25 February 2016
- *Draft Budget to Council* 17 March 2016
- *Public Consultation process* 12 April – 20 April 2016
- *Budget steering committee* 18 May 2016
- *Final Budget to Council* 31 May 2016

### **3.2 Monthly Reporting:**

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

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

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

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

### **3.3 Financial Statements for the Year-ended 30 June 2015**

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

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

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

### **3.4 MFMA Implementation Oversight:**

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



#### **4. Executive Summary**

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

<b>000</b>	<b>Capital Budget</b>	<b>Operational Expenditure</b>	<b>Operational Revenues</b>
Budget	25,512	254,869	234,198
Budget to date (YTD)	23,386	233,630	214,682
Year to date (YTD)	15,085	208,343	210,076
Variance to SDBIP	8,301	25,287	4,606
YTD % Variance to SDBIP	-35.50%	-10.82%	-2.15%
% of Annual Budget	59.13%	81.75%	89.70%

#### **Relevant information**

##### **Capital Expenditure**

- Year to date Capital expenditure totals R15.09m of a total budget of R25,51m
- Spending of 59.13% recorded for the month of May 2016.
- Numerous Capital projects in the finalization process with outstanding invoices required for payment. This should significantly improve the spending of the capital budget
- Administration will processed an Adjustment budget during June 2016 to address corrections and projections as per budget regulations

##### **Operational Expenditure**

- Total recorded for the month of May 2016 totals 81.75% of budgeted expenditures.
- Non-cash spending items will only be completed with the month end June and this will improve the performance of the Operational expenditures
- Administration will processed an Adjustment budget during June 2016 to address corrections and projections as per budget regulations

##### **Operational Revenues**

- Revenues for the period ending 31 May 2016 totals 89.70% of budgeted income. That is a total of R210.07m.
- Municipality on par to implement it's Revenues budget as approved during the Adjustment budget process.
- Administration will processed an Adjustment budget during June 2016 to address corrections and projections as per budget regulations

## 5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	42,895	49,956	49,899	2,264	47,685	46,943	743	2%	49,899
Service charges	110,248	125,516	125,596	9,885	113,935	117,070	(3,135)	-3%	125,596
Investment revenue	1,849	1,970	1,970	232	1,740	1,820	(80)	-4%	1,970
Transfers recognised - operational	49,613	30,290	34,732	242	31,798	27,766	4,032	15%	34,732
Other own revenue	16,299	14,809	22,001	1,174	14,918	13,875	1,043	8%	22,001
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>220,904</b>	<b>222,541</b>	<b>234,198</b>	<b>13,798</b>	<b>210,076</b>	<b>207,473</b>	<b>2,602</b>	<b>1%</b>	<b>234,198</b>
Employee costs	78,889	90,608	92,851	7,174	84,283	84,127	156	0%	92,851
Remuneration of Councillors	3,452	3,760	3,760	306	3,319	3,447	(127)	-4%	3,760
Depreciation & asset impairment	10,088	8,289	11,269	2	6,965	7,599	(633)	-8%	11,269
Finance charges	4,731	2,883	7,818	-	3,967	3,526	440	12%	7,818
Materials and bulk purchases	57,447	72,802	72,552	4,742	60,388	64,416	(4,028)	-6%	72,552
Transfers and grants	-	1,539	1,619	77	1,364	1,411	(47)	-3%	1,619
Other expenditure	77,990	56,714	65,000	3,188	48,057	50,800	(2,744)	-5%	65,000
<b>Total Expenditure</b>	<b>232,596</b>	<b>236,597</b>	<b>254,869</b>	<b>15,487</b>	<b>208,343</b>	<b>215,326</b>	<b>(6,983)</b>	<b>-3%</b>	<b>254,869</b>
<b>Surplus/(Deficit)</b>	<b>(11,693)</b>	<b>(14,056)</b>	<b>(20,671)</b>	<b>(1,689)</b>	<b>1,732</b>	<b>(7,853)</b>	<b>9,585</b>	<b>-122%</b>	<b>(20,671)</b>
Transfers recognised - capital	17,856	13,464	13,271	2,325	8,603	12,342	(3,740)	-30%	13,271
Contributions & Contributed assets	-	-	659	-	-	-	-	-	659
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>	<b>5,845</b>	<b>130%</b>	<b>(6,741)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>	<b>5,845</b>	<b>130%</b>	<b>(6,741)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>59,755</b>	<b>21,691</b>	<b>25,512</b>	<b>2,477</b>	<b>15,085</b>	<b>15,150</b>	<b>(65)</b>	<b>-0%</b>	<b>25,512</b>
Capital transfers recognised	17,856	13,464	13,271	1,795	8,994	9,404	(410)	-4%	13,271
Public contributions & donations	-	-	659	-	-	-	-	-	659
Borrowing	880	2,930	2,930	-	2,330	2,546	(217)	-9%	2,930
Internally generated funds	<b>41,020</b>	<b>5,297</b>	<b>8,652</b>	<b>682</b>	<b>3,762</b>	<b>3,200</b>	<b>562</b>	<b>18%</b>	<b>8,652</b>
<b>Total sources of capital funds</b>	<b>59,755</b>	<b>21,691</b>	<b>25,512</b>	<b>2,477</b>	<b>15,085</b>	<b>15,150</b>	<b>(65)</b>	<b>-0%</b>	<b>25,512</b>
<b>Financial position</b>									
Total current assets	41,459	24,722	37,510		52,653				52,653
Total non current assets	396,839	361,359	411,078		411,903				411,903
Total current liabilities	27,021	22,454	29,173		28,950				28,950
Total non current liabilities	101,790	71,767	116,668		105,393				105,393
<b>Community wealth/Equity</b>	<b>309,488</b>	<b>291,860</b>	<b>302,747</b>		<b>330,212</b>				<b>330,212</b>
<b>Cash flows</b>									
Net cash from (used) operating	19,933	8,418	10,231	3,801	27,204	18,377	(8,828)	-48%	10,231
Net cash from (used) investing	(22,383)	(21,685)	(22,457)	(559)	(5,044)	(15,146)	(10,102)	67%	(22,457)
Net cash from (used) financing	41	2,724	4,729	73	3,108	2,895	(213)	-7%	4,729
<b>Cash/cash equivalents at the month/year end</b>	<b>18,999</b>	<b>2,182</b>	<b>11,337</b>	<b>-</b>	<b>44,268</b>	<b>24,961</b>	<b>(19,307)</b>	<b>-77%</b>	<b>11,502</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	13,364	972	708	612	553	466	3,419	7,073	27,168
<b>Creditors Age Analysis</b>									
Total Creditors	8,823	-	-	-	-	-	-	-	8,823

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) - M11 May**

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>62,825</b>	<b>70,682</b>	<b>71,496</b>	<b>2,310</b>	<b>67,846</b>	<b>65,915</b>	1,931	3%	<b>72,196</b>
Executive and council		12,826	13,309	13,703	(632)	13,561	12,092	1,469	12%	14,403
Budget and treasury office		48,012	55,423	55,781	2,824	53,092	51,966	1,126	2%	55,781
Corporate services		1,987	1,951	2,013	118	1,193	1,857	(665)	-36%	2,013
<b>Community and public safety</b>		<b>41,828</b>	<b>16,696</b>	<b>27,253</b>	<b>602</b>	<b>18,623</b>	<b>15,517</b>	3,105	20%	<b>27,253</b>
Community and social services		31,070	4,983	5,083	35	3,799	4,580	(781)	-17%	5,083
Sport and recreation		5,452	5,415	5,564	113	5,394	5,233	161	3%	5,564
Public safety		5,306	3,999	10,814	454	4,299	3,596	703	20%	10,814
Housing		-	2,300	5,792	-	5,130	2,108	3,022	143%	5,792
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>12,042</b>	<b>12,376</b>	<b>12,468</b>	<b>2,039</b>	<b>8,315</b>	<b>11,352</b>	(3,037)	-27%	<b>12,468</b>
Planning and development		923	12,376	12,468	2,039	8,315	11,352	(3,037)	-27%	12,468
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>122,065</b>	<b>136,251</b>	<b>136,910</b>	<b>11,172</b>	<b>123,895</b>	<b>127,031</b>	(3,137)	-2%	<b>136,910</b>
Electricity		78,254	89,511	90,170	7,354	79,908	83,372	(3,464)	-4%	90,170
Water		20,690	21,853	21,853	1,695	20,326	20,499	(173)	-1%	21,853
Waste water management		9,769	9,577	9,577	844	9,591	8,824	767	9%	9,577
Waste management		13,352	15,311	15,311	1,280	14,070	14,336	(266)	-2%	15,311
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>238,760</b>	<b>236,005</b>	<b>248,128</b>	<b>16,123</b>	<b>218,678</b>	<b>219,815</b>	<b>(1,137)</b>	<b>-1%</b>	<b>248,828</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>63,612</b>	<b>65,659</b>	<b>69,972</b>	<b>3,678</b>	<b>55,010</b>	<b>59,526</b>	(4,516)	-8%	<b>66,655</b>
Executive and council		14,744	16,682	16,783	1,100	13,499	15,254	(1,755)	-12%	15,711
Budget and treasury office		31,334	31,219	34,780	1,414	26,060	28,581	(2,521)	-9%	33,564
Corporate services		17,533	17,758	18,410	1,164	15,450	15,691	(240)	-2%	17,380
<b>Community and public safety</b>		<b>50,078</b>	<b>34,964</b>	<b>41,513</b>	<b>2,522</b>	<b>32,972</b>	<b>32,068</b>	904	3%	<b>40,477</b>
Community and social services		33,003	12,562	12,673	926	10,793	11,538	(746)	-6%	11,885
Sport and recreation		8,170	8,802	8,968	804	8,530	8,063	467	6%	8,900
Public safety		8,905	9,958	12,712	688	7,434	9,179	(1,745)	-19%	12,695
Housing		-	3,642	7,160	104	6,215	3,288	2,927	89%	6,997
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>18,970</b>	<b>21,210</b>	<b>22,005</b>	<b>1,445</b>	<b>18,407</b>	<b>19,431</b>	(1,024)	-5%	<b>19,899</b>
Planning and development		3,497	8,187	8,106	601	6,683	7,481	(799)	-11%	6,935
Road transport		15,126	12,578	13,373	806	11,146	11,540	(394)	-3%	12,342
Environmental protection		346	445	525	38	578	409	169	41%	622
<b>Trading services</b>		<b>99,937</b>	<b>114,763</b>	<b>121,378</b>	<b>7,842</b>	<b>101,954</b>	<b>104,301</b>	(2,347)	-2%	<b>116,684</b>
Electricity		66,277	81,553	82,204	5,375	68,672	72,491	(3,819)	-5%	80,016
Water		13,801	13,274	15,001	1,044	13,149	12,096	1,053	9%	14,322
Waste water management		8,217	7,187	8,238	514	7,603	6,582	1,021	16%	8,112
Waste management		11,641	12,749	15,934	909	12,530	13,132	(602)	-5%	14,233
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>232,596</b>	<b>236,597</b>	<b>254,869</b>	<b>15,487</b>	<b>208,343</b>	<b>215,326</b>	<b>(6,983)</b>	<b>-3%</b>	<b>243,715</b>
<b>Surplus/ (Deficit) for the year</b>		<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>	<b>5,845</b>	<b>130%</b>	<b>5,113</b>

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) - M11 May										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	12,826	13,309	13,703	(632)	13,561	12,092	1,469	12.1%	14,403
Vote 2 - Budget and Treasury Office		48,012	55,423	55,781	2,910	54,775	54,010	765	1.4%	55,781
Vote 3 - Corporate Services		2,910	2,740	2,802	220	2,055	2,589	(533)	-20.6%	2,802
Vote 4 - Community and Social Services		31,070	16,696	27,253	602	18,623	15,517	3,105	20.0%	27,253
Vote 5 - Sport and Recreation		5,452	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		5,306	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		96	-	-	-	-	-	-	-	-
Vote 8 - Electricity		78,254	89,511	90,170	7,354	79,908	83,372	(3,464)	-4.2%	90,170
Vote 9 - Water		20,690	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		9,769	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,352	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		11,022	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	58,326	58,419	5,755	51,440	54,279	(2,840)	-5.2%	58,419
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>238,760</b>	<b>236,005</b>	<b>248,128</b>	<b>16,209</b>	<b>220,362</b>	<b>221,859</b>	<b>(1,498)</b>	<b>-0.7%</b>	<b>248,828</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	14,744	16,682	16,783	1,100	13,499	15,254	(1,755)	-11.5%	15,711
Vote 2 - Budget and Treasury Office		31,334	31,219	34,780	1,414	26,060	28,581	(2,521)	-8.8%	33,564
Vote 3 - Corporate Services		21,030	23,083	23,761	1,633	19,778	20,572	(794)	-3.9%	21,871
Vote 4 - Community and Social Services		33,003	35,409	42,039	2,560	33,550	32,477	1,073	3.3%	41,099
Vote 5 - Sport and Recreation		8,170	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		8,905	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		11,741	-	-	-	-	-	-	-	-
Vote 8 - Electricity		66,277	81,553	82,204	5,375	68,672	72,491	(3,819)	-5.3%	80,016
Vote 9 - Water		13,801	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		8,217	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		11,641	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		346	-	-	-	-	-	-	-	-
Vote 13 - Other		3,385	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	48,650	55,303	3,405	46,783	45,950	833	1.8%	51,454
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>232,596</b>	<b>236,597</b>	<b>254,869</b>	<b>15,487</b>	<b>208,343</b>	<b>215,326</b>	<b>(6,983)</b>	<b>-3.2%</b>	<b>243,715</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>722</b>	<b>12,018</b>	<b>6,534</b>	<b>5,485</b>	<b>83.9%</b>	<b>5,113</b>

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

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

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

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		42,895	49,956	49,899	2,264	47,685	46,943	743	2%	49,899
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		75,494	86,845	86,845	6,796	77,646	80,921	(3,275)	-4%	86,845
Service charges - water revenue		18,957	20,408	20,408	1,435	17,658	19,146	(1,488)	-8%	20,408
Service charges - sanitation revenue		6,508	6,687	6,767	649	7,497	6,161	1,336	22%	6,767
Service charges - refuse revenue		9,290	11,576	11,576	1,004	11,134	10,841	292	3%	11,576
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,984	6,680	6,680	216	6,227	6,467	(240)	-4%	6,680
Interest earned - external investments		1,849	1,970	1,970	232	1,740	1,820	(80)	-4%	1,970
Interest earned - outstanding debtors		996	800	800	104	1,059	727	332	46%	800
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3,049	1,836	8,651	233	2,054	1,620	434	27%	8,651
Licences and permits		1,077	330	330	36	364	303	61	20%	330
Agency services		1,382	1,309	1,309	136	1,360	1,185	175	15%	1,309
Transfers recognised - operational		49,613	30,290	34,732	242	31,798	27,766	4,032	15%	34,732
Other revenue		3,810	3,855	4,182	450	3,763	3,573	190	5%	4,182
Gains on disposal of PPE		-	-	50	0	91	-	91	#DIV/0!	50
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>220,904</b>	<b>222,541</b>	<b>234,198</b>	<b>13,798</b>	<b>210,076</b>	<b>207,473</b>	<b>2,602</b>	<b>1%</b>	<b>234,198</b>
<b>Expenditure By Type</b>										
Employee related costs		78,889	90,608	92,851	7,174	84,283	84,127	156	0%	92,851
Remuneration of councillors		3,452	3,760	3,760	306	3,319	3,447	(127)	-4%	3,760
Debt impairment		5,387	4,690	7,498	-	2,896	4,299	(1,403)	-33%	7,498
Depreciation & asset impairment		10,088	8,289	11,269	2	6,965	7,599	(633)	-8%	11,269
Finance charges		4,731	2,883	7,818	-	3,967	3,526	440	12%	7,818
Bulk purchases		57,447	72,802	72,552	4,742	60,388	64,416	(4,028)	-6%	72,552
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1,463	8,401	7,923	434	3,899	7,636	(3,736)	-49%	7,923
Transfers and grants		-	1,539	1,619	77	1,364	1,411	(47)	-3%	1,619
Other expenditure		70,606	43,623	49,579	2,754	41,261	38,865	2,395	6%	49,579
Loss on disposal of PPE		535	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>232,596</b>	<b>236,597</b>	<b>254,869</b>	<b>15,487</b>	<b>208,343</b>	<b>215,326</b>	<b>(6,983)</b>	<b>-3%</b>	<b>254,869</b>
<b>Surplus/(Deficit)</b>		<b>(11,693)</b>	<b>(14,056)</b>	<b>(20,671)</b>	<b>(1,689)</b>	<b>1,732</b>	<b>(7,853)</b>	<b>9,585</b>	<b>(0)</b>	<b>(20,671)</b>
Transfers recognised - capital		17,856	13,464	13,271	2,325	8,603	12,342	(3,740)	(0)	13,271
Contributions recognised - capital		-	-	659	-	-	-	-	-	659
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>			<b>(6,741)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>			<b>(6,741)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>			<b>(6,741)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>6,163</b>	<b>(592)</b>	<b>(6,741)</b>	<b>636</b>	<b>10,335</b>	<b>4,489</b>			<b>(6,741)</b>

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	1,200	1,200	-	1,098	838	260	31%	1,200
Vote 5 - Sport and Recreation		108	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		91	-	-	-	-	-	-	-	-
Vote 8 - Electricity		539	-	-	-	-	-	-	-	-
Vote 9 - Water		364	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	1,350	1,350	-	842	943	(101)	-11%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>1,102</b>	<b>2,550</b>	<b>2,550</b>	<b>-</b>	<b>1,940</b>	<b>1,781</b>	<b>159</b>	<b>9%</b>	<b>2,550</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		72	-	8	-	8	-	8	#DIV/0!	8
Vote 2 - Budget and Treasury Office		848	28	28	1	23	19	3	17%	28
Vote 3 - Corporate Services		1,258	1,567	1,633	14	958	1,094	(137)	-12%	1,633
Vote 4 - Community and Social Services		4,733	5,771	6,233	1,018	3,617	4,031	(414)	-10%	6,233
Vote 5 - Sport and Recreation		1,879	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		22	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		10,003	-	-	-	-	-	-	-	-
Vote 8 - Electricity		2,213	3,330	3,966	419	2,743	2,326	417	18%	3,966
Vote 9 - Water		117	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		790	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		36,676	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		42	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure	d	-	8,446	11,094	1,025	5,797	5,899	(102)	-2%	11,094
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>58,654</b>	<b>19,141</b>	<b>22,962</b>	<b>2,477</b>	<b>13,145</b>	<b>13,369</b>	<b>(224)</b>	<b>-2%</b>	<b>22,962</b>
<b>Total Capital Expenditure</b>		<b>59,755</b>	<b>21,691</b>	<b>25,512</b>	<b>2,477</b>	<b>15,085</b>	<b>15,150</b>	<b>(65)</b>	<b>0%</b>	<b>25,512</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>2,178</b>	<b>1,594</b>	<b>1,668</b>	<b>76</b>	<b>989</b>	<b>1,114</b>	<b>(125)</b>	<b>-11%</b>	<b>1,668</b>
Executive and council		72	-	8	-	8	-	8	#DIV/0!	8
Budget and treasury office		848	28	28	21	23	19	3	17%	28
Corporate services		1,258	1,567	1,633	54	958	1,094	(137)	-12%	1,633
<b>Community and public safety</b>		<b>6,742</b>	<b>6,971</b>	<b>7,433</b>	<b>20</b>	<b>4,715</b>	<b>4,869</b>	<b>(153)</b>	<b>-3%</b>	<b>7,433</b>
Community and social services		4,733	5,315	5,411	12	3,273	3,712	(439)	-12%	5,411
Sport and recreation		1,987	1,349	1,524	5	1,209	942	267	28%	1,524
Public safety		22	307	333	3	233	215	18	9%	333
Housing		-	-	165	-	-	-	-	-	165
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>10,094</b>	<b>5,246</b>	<b>4,962</b>	<b>8</b>	<b>3,157</b>	<b>3,664</b>	<b>(507)</b>	<b>-14%</b>	<b>4,962</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,094	5,246	4,962	8	3,157	3,664	(507)	-14%	4,962
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>40,698</b>	<b>7,880</b>	<b>11,448</b>	<b>584</b>	<b>6,224</b>	<b>5,504</b>	<b>721</b>	<b>13%</b>	<b>11,448</b>
Electricity		2,751	3,330	3,966	557	2,743	2,326	417	18%	3,966
Water		481	240	540	-	20	168	(148)	-88%	540
Waste water management		790	4,050	3,682	-	3,361	2,829	532	19%	3,682
Waste management		36,676	260	3,260	27	101	182	(80)	-44%	3,260
<b>Other</b>		<b>42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>59,755</b>	<b>21,691</b>	<b>25,512</b>	<b>688</b>	<b>15,085</b>	<b>15,150</b>	<b>(65)</b>	<b>0%</b>	<b>25,512</b>
<b>Funded by:</b>										
National Government		12,615	13,245	12,592	1,795	8,806	9,251	(444)	-5%	12,592
Provincial Government		5,241	220	680	-	187	153	34	22%	680
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>17,856</b>	<b>13,464</b>	<b>13,271</b>	<b>1,795</b>	<b>8,994</b>	<b>9,404</b>	<b>(410)</b>	<b>-4%</b>	<b>13,271</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>659</b>
<b>Borrowing</b>	6	<b>880</b>	<b>2,930</b>	<b>2,930</b>	<b>-</b>	<b>2,330</b>	<b>2,546</b>	<b>(217)</b>	<b>-9%</b>	<b>2,930</b>
<b>Internally generated funds</b>		<b>41,020</b>	<b>5,297</b>	<b>8,652</b>	<b>682</b>	<b>3,762</b>	<b>3,200</b>	<b>562</b>	<b>18%</b>	<b>8,652</b>
<b>Total Capital Funding</b>		<b>59,755</b>	<b>21,691</b>	<b>25,512</b>	<b>2,477</b>	<b>15,085</b>	<b>15,150</b>	<b>(65)</b>	<b>0%</b>	<b>25,512</b>

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2,834	2,182	8,937	9,681	9,681
Call investment deposits		16,000	-	2,400	16,000	16,000
Consumer debtors		17,953	20,909	19,963	22,621	22,621
Other debtors		3,182	854	4,720	3,182	3,182
Current portion of long-term receivables		4	6	4	4	4
Inventory		1,485	770	1,485	1,164	1,164
<b>Total current assets</b>		<b>41,459</b>	<b>24,722</b>	<b>37,510</b>	<b>52,653</b>	<b>52,653</b>
<b>Non current assets</b>						
Long-term receivables		279	306	274	256	256
Investments		-	45	-	-	-
Investment property		40,706	40,683	40,697	40,706	40,706
Investments in Associate		-	-	-	-	-
Property, plant and equipment		301,674	302,231	315,736	316,760	316,760
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1,125	1,263	1,017	1,125	1,125
Other non-current assets		53,056	16,830	53,353	53,056	53,056
<b>Total non current assets</b>		<b>396,839</b>	<b>361,359</b>	<b>411,078</b>	<b>411,903</b>	<b>411,903</b>
<b>TOTAL ASSETS</b>		<b>438,298</b>	<b>386,081</b>	<b>448,588</b>	<b>464,555</b>	<b>464,555</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		350	570	1,054	350	350
Consumer deposits		3,845	4,171	4,152	3,990	3,990
Trade and other payables		11,339	6,970	11,345	13,392	13,392
Provisions		11,487	10,743	12,621	11,218	11,218
<b>Total current liabilities</b>		<b>27,021</b>	<b>22,454</b>	<b>29,173</b>	<b>28,950</b>	<b>28,950</b>
<b>Non current liabilities</b>						
Borrowing		1,012	2,385	4,729	1,012	1,012
Provisions		100,778	69,382	111,939	104,381	104,381
<b>Total non current liabilities</b>		<b>101,790</b>	<b>71,767</b>	<b>116,668</b>	<b>105,393</b>	<b>105,393</b>
<b>TOTAL LIABILITIES</b>		<b>128,811</b>	<b>94,221</b>	<b>145,841</b>	<b>134,343</b>	<b>134,343</b>
<b>NET ASSETS</b>	2	<b>309,488</b>	<b>291,860</b>	<b>302,747</b>	<b>330,212</b>	<b>330,212</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		291,738	291,860	291,497	312,462	312,462
Reserves		17,750	-	11,250	17,750	17,750
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>309,488</b>	<b>291,860</b>	<b>302,747</b>	<b>330,212</b>	<b>330,212</b>

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

	April 2016	May 2016	Average YTD
Monthly Debt Collection rate	101.61%	101.00%	104.08%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		42,485	48,108	48,449	2,357	42,398	36,081	6,317	18%	48,449
Service charges		106,753	120,873	121,946	10,481	91,464	91,654	(189)	0%	121,946
Other revenue		11,531	12,572	15,888	1,388	10,781	10,364	417	4%	15,888
Government - operating		45,586	30,290	34,732	500	23,735	24,912	(1,177)	-5%	34,732
Government - capital		16,526	13,464	13,171	4,889	16,417	13,464	2,952	22%	13,171
Interest		2,845	2,740	2,747	201	2,154	1,889	265	14%	2,747
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(205,693)	(216,532)	(224,585)	(15,134)	(155,173)	(158,008)	(2,834)	2%	(224,585)
Finance charges		(99)	(1,558)	(498)	(638)	(3,289)	(825)	2,464	-299%	(498)
Transfers and Grants		-	(1,539)	(1,619)	(244)	(1,282)	(1,154)	128	-11%	(1,619)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>19,933</b>	<b>8,418</b>	<b>10,231</b>	<b>3,801</b>	<b>27,204</b>	<b>18,377</b>	<b>(8,828)</b>	<b>-48%</b>	<b>10,231</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	50	-	-	-	-		50
Decrease (Increase) in non-current debtors		-	-	-	71	1,361	-	1,361	#DIV/0!	-
Decrease (increase) other non-current receivables		41	6	4	788	3,311	5	3,306	73469%	4
Decrease (increase) in non-current investments		-	-	-	(14)	(135)	-	(135)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(22,425)	(21,691)	(22,512)	(1,404)	(9,581)	(15,150)	(5,569)	37%	(22,512)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(22,383)</b>	<b>(21,685)</b>	<b>(22,457)</b>	<b>(559)</b>	<b>(5,044)</b>	<b>(15,146)</b>	<b>(10,102)</b>	<b>67%</b>	<b>(22,457)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,930	5,330	-	2,930	2,930	-		5,330
Increase (decrease) in consumer deposits		202	273	308	73	178	205	(26)	-13%	308
<b>Payments</b>										
Repayment of borrowing		(160)	(478)	(908)	-	-	(239)	(239)	100%	(908)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>41</b>	<b>2,724</b>	<b>4,729</b>	<b>73</b>	<b>3,108</b>	<b>2,895</b>	<b>(213)</b>	<b>-7%</b>	<b>4,729</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2,408)</b>	<b>(10,543)</b>	<b>(7,497)</b>	<b>3,315</b>	<b>25,269</b>	<b>6,126</b>			<b>(7,497)</b>
Cash/cash equivalents at beginning:		21,407	12,726	18,834		18,999	18,834			18,999
Cash/cash equivalents at month/year end:		18,999	2,182	11,337		44,268	24,961			11,502

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

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



## 6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b> Transfers recognised - operational	15%	Variance is based on the Spending of Capital grants.	Budget implementation will be monitored
2	<b>Expenditure By Type</b> No material variances to report		None	Budget implementation will be monitored
3	<b>Capital Expenditure</b> Capital transfers recognised	-30%	Based on capital spending	Capital spending will be monitored over last quarter
4	<b>Financial Position</b> No material variances to report		None	Budget implementation will be monitored
5	<b>Cash Flow</b> No material variances to report		None	Budget implementation will be monitored
6	<b>Measureable performance</b> No material variances to report		Budget monitoring and implementation	
7	<b>Municipal Entities</b> Not Applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

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

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	7.5%	1.9%	4.5%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.5%	13.5%	11.5%	15.4%	11.5%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	3.4%	5.7%	4.5%	4.5%
Gearing	Long Term Borrowing/ Funds & Reserves		5.7%	0.0%	42.0%	5.7%	5.7%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	153.4%	110.1%	128.6%	181.9%	181.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.7%	9.7%	38.9%	88.7%	88.7%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.7%	9.9%	10.7%	12.4%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.7%	40.7%	39.6%	40.1%	39.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.3%	4.1%	3.7%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.7%	5.0%	8.1%	1.9%	4.9%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		48941.2%	33732.2%	18917.9%	50937.5%	50937.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		891.9%	875.0%	916.6%	746.7%	808.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		2.0%	1.5%	5.8%	7.7%	6.3%

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

The level of employee's actual costs for the year to date is 40.1% which is slightly higher than the budgeted percentage of 39.4%. It is therefore important for council to monitor and managed the employee related cost effectively within the set norm between 35% and 40%.

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

## Age Analysis - Debtors

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,137	247	160	157	117	90	617	1,526	5,052	2,507		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,894	179	89	62	47	34	292	636	8,233	1,071		
Receivables from Non-exchange Transactions - Property Rates	1400	2,270	167	134	110	99	91	1,077	1,710	5,659	3,088		
Receivables from Exchange Transactions - Waste Water Management	1500	888	111	94	80	72	53	278	537	2,112	1,019		
Receivables from Exchange Transactions - Waste Management	1600	1,304	139	116	96	85	59	378	633	2,810	1,251		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0		
Interest on Arrear Debtor Accounts	1810	33	15	16	17	18	17	199	1,053	1,367	1,304		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(165)	113	100	91	115	122	576	978	1,931	1,883		
<b>Total By Income Source</b>	<b>2000</b>	<b>13,364</b>	<b>972</b>	<b>708</b>	<b>612</b>	<b>553</b>	<b>466</b>	<b>3,419</b>	<b>7,073</b>	<b>27,168</b>	<b>12,123</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>		<b>11,793</b>	<b>1,007</b>	<b>596</b>	<b>503</b>	<b>464</b>	<b>366</b>	<b>2,612</b>	<b>4,002</b>	<b>21,343</b>	<b>7,946</b>	<b>3,501</b>	
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	40	2	4	2	4	2	293	481	828	782		
Commercial	2300	3,292	69	26	12	10	10	120	252	3,793	405		
Households	2400	10,040	898	676	596	538	454	2,903	6,261	22,365	10,751		
Other	2500	(8)	2	2	1	1	0	103	80	181	185	3,501	
<b>Total By Customer Group</b>	<b>2600</b>	<b>13,364</b>	<b>972</b>	<b>708</b>	<b>612</b>	<b>553</b>	<b>466</b>	<b>3,419</b>	<b>7,073</b>	<b>27,168</b>	<b>12,123</b>	<b>3,501</b>	<b>-</b>

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

<b>Outstanding Debtors:</b>						
<b>Outstanding Debtor Age Analyses as at month-end:</b>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
APRIL 2016	12,003,378	2,109,783	984,859	739,628	11,851,675	<b>27,689,323</b>
MAY 2016	11,254,675	2,109,783	971,943	707,852	12,123,456	<b>27,167,709</b>
						<b>-521,614</b>
<b>Debtors Turnover Rate:</b>				<b>NORM</b>	<b>APRIL</b>	<b>MAY</b>
				11.50- 15 %	17.63%	17.63%
<b>Number of Accounts issued for the month:</b>				<b>APRIL</b>	<b>MAY</b>	
				14,969	14,969	
<b>Credit Control: Actions Applied</b>				<b>APRIL</b>	<b>MAY</b>	
Summons issued				120	65	
Section 65(A)1				9	10	
Sentences				38	60	
Warrant for execution				26	58	
Warrant for arrests				1	4	
Garnisee Orders				0	3	
Auctions				3	0	
Number of debtors handed over to attorney:				17	0	
Number of debtors handed over to attorney:				1,111	0	
<b>Electricity Service</b>				<b>APRIL</b>	<b>MAY</b>	
Number of consumers disconnected due to				152	0	
Number of consumers re-connected				34	0	
				118	25	

<b>Commiseration Rebate in respect of Basic Services allocated: MAY 2016</b>					
<b>TOWNS</b>		<b>"Poor" household.</b>	<b>"Indigent" household</b>	<b>TOTAL</b>	<b>COMMISERATION SUBSIDIES ALLOCATED</b>
BREDASDORP		108	1,327	1,435	369,580.55
NAPIER		23	399	422	110,141.14
PROTEM		0	8	8	1,536.56
STRUISBAAI & L'AGULHAS		9	399	408	106,280.80
KLIPDALE		0	9	9	1,728.63
WAENHUISKRANS		4	122	126	33,270.27
KASSIESBAAI		1	58	59	15,696.16
ELIM		6	125	131	24,617.64
DEURGANGSKAMP		0	853	853	120,302.88
		<b>151</b>	<b>3,300</b>	<b>3,451</b>	<b>783,154.63</b>

The municipality maintained an average collection ratio in excess of 100% for the months of May 2016. That is healthy and ensure that debt collections is continuously being implemented.

## Age Analysis – Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	4,729	-	-	-	-	-	-	-	4,729	
Bulk Water	0200	12	-	-	-	-	-	-	-	12	
PAYE deductions	0300	822	-	-	-	-	-	-	-	822	
VAT (output less input)	0400	2,376	-	-	-	-	-	-	-	2,376	
Pensions / Retirement deductions	0500	883	-	-	-	-	-	-	-	883	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>8,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,823</b>	<b>-</b>

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 - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
NEDBANK		32 Days	Call			7.2%	10,000	-	10,000
<b>Municipality sub-total</b>					-		10,000	-	10,000
<b>Entities</b>									
N/A									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>-</b>		<b>10,000</b>	<b>-</b>	<b>10,000</b>

### 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 May 2016.

## Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	23,601	24,254	-	24,254	24,254	-		24,254
Local Government Equitable Share	3		20,679	20,679	-	20,679	20,679	-		20,679
Finance Management			1,230	1,231	-	1,231	1,231	-		1,231
Municipal Systems Improvement			150	150	-	150	150	-		150
Municipal Infrastructure (MIG)			542	1,195	-	1,195	1,195	-		1,195
EPWP Incentive			1,000	1,000	-	1,000	1,000	-		1,000
RBIG			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	6,689	10,477	-	5,171	4,621	550	11.9%	10,477
Housing	4		2,300	5,792	-	2,855	2,855	-		5,792
Community Development Workers			54	44	-	44	44	-		44
Subsidy Main Roads			73	73	-	-	-	-		73
Subsidy Libraries			4,250	4,250	-	1,403	1,403	-		4,250
Thusong Centre			12	12	-	12	12	-		12
Provincial Treasury Financial Support Grant			-	307	-	857	307	550	179.2%	307
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Operating Transfers and Grants</b>	5	-	30,290	34,732	-	29,425	28,875	550	1.9%	34,732
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	13,245	12,592	-	13,244	13,244	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	-	10,245	10,245	-		9,592
Finance Management			220	219	-	219	219	-		219
Municipal Systems Improvement			780	780	-	780	780	-		780
INEG			2,000	2,000	-	2,000	2,000	-		2,000
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	220	580	-	580	580	-		580
Subsidy Libraries			21	21	-	21	21	-		21
Thusong Centre			199	199	-	199	199	-		199
Provincial Infrastructure Support Grant				300	-	300	300	-		300
Provincial Treasury Financial Support Grant				50	-	50	50	-		50
Community Development Workers				10	-	10	10	-		10
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	13,464	13,171	-	13,824	13,824	-		13,171
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	43,754	47,903	-	43,248	42,698	550	1.3%	47,903

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	23,601	24,254	245	3,835	3,835	-		24,254
Local Government Equitable Share			20,679	20,679	70	1,318	1,318	-		20,679
Finance Management			1,230	1,231	92	1,186	1,186	-		1,231
Municipal Systems Improvement			150	150	14	86	86	-		150
Municipal Infrastructure (MIG)			542	1,195	39	438	438	-		1,195
EPWP Incentive			1,000	1,000	31	807	807	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	6,689	10,477	481	8,065	8,065	-		10,477
Housing			2,300	5,792	-	5,130	5,130	-		5,792
Community Development Workers			54	44	7	34	34	-		44
Subsidy Main Roads			73	73	-	62	62	-		73
Subsidy Libraries			4,250	4,250	474	2,803	2,803	-		4,250
Provincial Treasury Financial Support Grant			-	307	-	35	35	-		307
Thusong Centre			12	12	0	1	1	-		12
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	30,290	34,732	726	11,900	11,900	-		34,732
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,245	12,592	2,081	7,005	7,005	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	1,804	5,240	5,240	-		9,592
Finance Management			220	219	-	132	132	-		219
Municipal Systems Improvement			780	780	-	280	280	-		780
INEG			2,000	2,000	278	1,354	1,354	-		2,000
Other capital transfers [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	21	580	8	167	167	-		580
Subsidy Libraries			21	21	-	-	-	-		21
Community Development Workers			-	10	-	-	-	-		10
Thusong Centre			-	199	8	165	165	-		199
Provincial Infrastructure Support Grant			-	300	-	1	1	-		300
Provincial Treasury Financial Support Grant			-	50	-	-	-	-		50
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	13,265	13,171	2,089	7,172	7,172	-		13,171
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	43,555	47,903	2,816	19,072	19,072	-		47,903

## Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,119	2,299	2,299	186	2,026	2,107	(81)	-4%	2,299
Pension and UIF Contributions		333	345	345	30	323	316	7	2%	345
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		812	874	874	72	783	801	(18)	-2%	874
Cellphone Allowance		188	239	239	18	181	219	(38)	-17%	239
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	4	4	-	6	4	3	68%	4
<b>Sub Total - Councillors</b>		<b>3,452</b>	<b>3,760</b>	<b>3,760</b>	<b>306</b>	<b>3,319</b>	<b>3,447</b>	<b>(127)</b>	<b>-4%</b>	<b>3,760</b>
<b>% increase</b>	4		<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3,838	4,094	4,137	335	3,832	3,801	31	1%	4,137
Pension and UIF Contributions		686	746	754	62	680	693	(12)	-2%	754
Medical Aid Contributions		196	214	129	19	200	199	2	1%	129
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		513	629	629	-	644	584	60	10%	629
Motor Vehicle Allowance		504	416	364	27	301	386	(85)	-22%	364
Cellphone Allowance		-	-	12	3	39	-	39	#DIV/0!	12
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	80	81	6	62	74	(12)	-17%	81
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,861</b>	<b>6,179</b>	<b>6,106</b>	<b>452</b>	<b>5,758</b>	<b>5,737</b>	<b>21</b>	<b>0%</b>	<b>6,106</b>
<b>% increase</b>	4		<b>5.4%</b>	<b>4.2%</b>						<b>4.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		49,716	56,754	59,019	4,474	51,542	52,694	(1,152)	-2%	59,019
Pension and UIF Contributions		7,770	10,066	10,363	835	8,952	9,346	(394)	-4%	10,363
Medical Aid Contributions		2,543	2,557	2,451	280	2,799	2,374	425	18%	2,451
Overtime		3,093	2,434	2,434	261	3,076	2,260	816	36%	2,434
Performance Bonus		-	629	-	-	644	584	60	10%	-
Motor Vehicle Allowance		4,006	4,172	4,223	512	4,325	3,874	452	12%	4,223
Cellphone Allowance		-	237	237	24	280	220	60	27%	237
Housing Allowances		428	542	1,275	93	991	503	488	97%	1,275
Other benefits and allowances		2,491	2,781	3,223	337	3,764	2,582	1,182	46%	3,223
Payments in lieu of leave		924	500	950	(94)	2	464	(462)	-100%	950
Long service awards		376	489	498	-	422	454	(32)	-7%	498
Post-retirement benefit obligations		1,682	3,270	2,074	-	1,728	3,036	(1,308)	-43%	2,074
<b>Sub Total - Other Municipal Staff</b>		<b>73,029</b>	<b>84,430</b>	<b>86,745</b>	<b>6,722</b>	<b>78,526</b>	<b>78,390</b>	<b>135</b>	<b>0%</b>	<b>86,745</b>
<b>% increase</b>	4		<b>15.6%</b>	<b>18.8%</b>						<b>18.8%</b>
<b>Total Parent Municipality</b>		<b>82,342</b>	<b>94,368</b>	<b>96,611</b>	<b>7,480</b>	<b>87,603</b>	<b>87,574</b>	<b>29</b>	<b>0%</b>	<b>96,611</b>



## Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		3,409	6,661	6,466	12,140	3,737	2,789	2,358	2,480	2,357	2,251	2,195	1,264	48,108	52,926	58,227
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,695	6,405	7,302	7,344	6,961	6,626	7,033	7,625	7,210	6,568	7,520	6,343	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,383	1,519	2,016	1,667	1,762	1,681	2,012	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	586	624	605	678	599	708	654	650	651	(368)	6,440	7,458	8,590
Service charges - refuse		1,029	925	903	993	905	909	940	1,004	950	977	991	621	11,148	12,767	14,570
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		247	265	1,329	952	478	558	477	898	518	285	144	282	6,432	6,894	7,391
Interest earned - external investments		90	97	144	166	153	168	222	177	91	199	232	230	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	79	80	110	108	100	109	110	109	104	(288)	770	809	849
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		172	254	46	166	216	140	170	237	227	192	233	(1,408)	646	1,282	1,268
Licences and permits		31	31	25	43	24	29	29	48	32	34	36	(34)	330	346	364
Agency services		-	193	24	226	79	-	-	442	133	127	136	(52)	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	-	1,688	6,893	-	-	-	500	-	-	6,555	30,290	49,172	68,946
Other revenue		319	270	138	178	201	113	91	252	478	(876)	519	2,172	3,855	4,141	4,435
<b>Cash Receipts by Source</b>		<b>26,049</b>	<b>20,347</b>	<b>18,519</b>	<b>26,024</b>	<b>21,629</b>	<b>13,503</b>	<b>13,539</b>	<b>15,994</b>	<b>14,928</b>	<b>12,280</b>	<b>14,441</b>	<b>17,329</b>	<b>214,582</b>	<b>255,391</b>	<b>298,857</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		4,796	-	-	-	6,732	-	-	-	4,889	-	-	(2,952)	13,464	13,761	12,965
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	2,930	-	-	-	-	-	-	-	2,930	11,850	5,235
Increase in consumer deposits		(3)	27	10	13	11	10	10	28	73	(48)	14	128	273	292	312
Receipt of non-current debtors		-	-	741	201	79	(346)	743	(127)	71	(499)	223	(1,085)	-	-	-
Receipt of non-current receivables		2	2	(101)	375	379	1,690	265	(90)	788	546	(99)	(3,752)	6	6	6
Change in non-current investments		-	-	(14)	(16)	(38)	(30)	(12)	(10)	(14)	-	(56)	191	-	-	-
<b>Total Cash Receipts by Source</b>		<b>30,843</b>	<b>20,375</b>	<b>19,156</b>	<b>26,598</b>	<b>31,722</b>	<b>14,828</b>	<b>14,544</b>	<b>15,794</b>	<b>20,735</b>	<b>12,279</b>	<b>14,523</b>	<b>9,860</b>	<b>231,255</b>	<b>281,300</b>	<b>317,376</b>
<b>Cash Payments by Type</b>																
Employee related costs		5,937	6,095	7,187	6,409	6,505	12,289	7,734	7,397	6,793	7,274	7,329	5,957	86,906	91,934	98,042
Remuneration of councillors		288	288	236	369	364	441	213	352	165	638	244	162	3,760	3,968	4,188
Interest paid		-	-	173	378	322	1,357	371	48	638	638	-	(2,369)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	4,791	5,281	4,902	4,582	5,015	4,729	12,066	72,072	76,144	82,012
Bulk purchases - Water & Sewer		-	93	104	104	5	12	8	19	12	12	12	928	1,310	1,352	1,423
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		268	222	320	210	244	327	520	487	394	473	434	4,568	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		301	-	146	189	68	38	211	85	244	5	77	175	1,539	1,570	1,601
General expenses		7,353	2,389	5,739	6,871	(4,561)	5,030	4,195	2,297	3,188	4,814	2,227	4,474	44,015	62,323	81,961
<b>Cash Payments by Type</b>		<b>21,316</b>	<b>16,521</b>	<b>20,613</b>	<b>19,242</b>	<b>7,632</b>	<b>24,284</b>	<b>18,533</b>	<b>15,588</b>	<b>16,016</b>	<b>18,870</b>	<b>15,052</b>	<b>25,963</b>	<b>219,629</b>	<b>248,430</b>	<b>278,802</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	12	1,325	1,732	688	2,524	128	1,767	1,404	3,027	2,477	6,606	21,691	31,024	26,770
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	478	1,755	2,043	-
Other Cash Flow s/Payments		-	-	-	-	-	3,071	-	-	-	-	-	(3,071)	-	-	-
<b>Total Cash Payments by Type</b>		<b>21,316</b>	<b>16,533</b>	<b>21,938</b>	<b>20,973</b>	<b>8,320</b>	<b>29,880</b>	<b>18,662</b>	<b>17,355</b>	<b>17,420</b>	<b>21,897</b>	<b>17,529</b>	<b>29,976</b>	<b>241,799</b>	<b>281,209</b>	<b>307,615</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>9,527</b>	<b>3,842</b>	<b>(2,782)</b>	<b>5,624</b>	<b>23,402</b>	<b>(15,052)</b>	<b>(4,118)</b>	<b>(1,561)</b>	<b>3,315</b>	<b>(9,618)</b>	<b>(3,006)</b>	<b>(20,116)</b>	<b>(10,543)</b>	<b>91</b>	<b>9,761</b>
Cash/cash equivalents at the month/year beginning:		16,263	25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	38,461	28,843	25,836	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	38,461	28,843	25,836	5,720	5,720	5,811	15,572

## Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	127	1,015	–	–	–	1,015	1,015	100.0%	0%
August	512	1,569	12	12	12	12	–		0%
September	1,317	1,144	1,325	1,325	1,338	1,338	–		6%
October	1,013	2,919	1,732	1,732	3,069	3,069	–		14%
November	426	1,103	688	688	3,758	3,758	–		17%
December	1,692	2,607	2,524	2,524	6,282	6,282	–		29%
January	188	1,475	128	128	6,410	6,410	–		30%
February	1,616	1,748	1,767	1,767	8,177	8,177	–		38%
March	3,949	1,571	1,571	1,404	9,581	9,748	167	1.7%	44%
April	1,394	1,186	1,186	3,027	12,608	10,934	(1,674)	-15.3%	0
May	38,022	2,078	2,078	2,477	15,085	13,012	(2,073)	-15.9%	0
June	4,658	3,277	12,500	–	–	25,512	–		
<b>Total Capital expenditure</b>	<b>54,915</b>	<b>21,691</b>	<b>25,512</b>	<b>15,085</b>					

## Capital expenditure on new assets by asset class

WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,821	5,561	5,936	599	3,740	3,884	144	3.7%	5,936
Infrastructure - Road transport		3,126	2,921	2,637	264	1,787	2,040	254	12.4%	2,637
Roads, Pavements & Bridges		2,591	2,311	2,027	180	1,475	1,614	139	8.6%	2,027
Storm water		534	610	610	84	312	426	114	26.9%	610
Infrastructure - Electricity		2,033	2,200	2,859	315	1,859	1,537	(323)	-21.0%	2,859
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,033	2,200	2,859	315	1,859	1,537	(323)	-21.0%	2,859
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		374	240	240	20	20	168	148	88.4%	240
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	140	140	20	20	98	78	80.1%	140
Reticulation Water		374	100	100	-	-	70	70	100.0%	100
Infrastructure - Sanitation		1,269	-	-	-	-	-	-	-	-
Reticulation Sewerage		1,269	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		19	200	200	-	75	140	65	46.4%	200
Waste Management		19	200	200	-	75	140	65	46.4%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		1,704	4,876	4,970	1,004	2,845	3,406	561	16.5%	4,970
Parks & gardens		34	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,562	1,522	1,622	403	1,031	1,063	32	3.0%	1,622
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	3,312	600	1,779	2,313	534	23.1%	3,312
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		108	33	26	-	26	23	(3)	-14.1%	26
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	10	10	-	10	7	(3)	-40.3%	10
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2,729	2,510	2,642	55	1,556	1,753	197	11.2%	2,642
General vehicles		157	330	-	-	340	230	(110)	-47.7%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	330	40	424	660	236	35.7%	330
Computers - hardware/equipment		217	875	-	14	504	611	107	17.5%	-
Furniture and other office equipment		1,273	269	1,021	2	192	188	(4)	-2.2%	1,021
Abattoirs		-	-	885	-	-	-	-	-	885
Markets		-	-	272	-	-	-	-	-	272
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		933	90	-	-	95	63	(32)	-50.6%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	134	-	-	-	-	-	134
Other		21	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		454	-	50	-	-	-	-	-	50
Computers - software & programming		454	-	-	-	-	-	-	-	-
Other		-	-	50	-	-	-	-	-	50
<b>Total Capital Expenditure on new assets</b>	1	11,708	12,947	13,598	1,658	8,141	9,042	901	10.0%	13,598

## 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 - M11										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		46,400	5,910	8,819	819	4,538	4,128	(410)	-9.9%	8,819
Infrastructure - Road transport		8,883	1,800	1,800	419	1,216	1,257	42	3.3%	1,800
Roads, Pavements & Bridges		6,100	1,800	1,800	419	1,216	1,257	42	3.3%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	1,087	104	875	775	(100)	-12.9%	1,087
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	961	104	761	684	(77)	-11.2%	961
Street Lighting		-	130	126	-	114	91	(23)	-25.6%	126
Infrastructure - Water		329	-	300	-	-	-	-	-	300
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	300	-	-	-	-	-	300
Infrastructure - Sanitation		-	3,000	2,632	296	2,447	2,095	(352)	-16.8%	2,632
Reticulation Sewerage		-	3,000	2,632	296	2,447	2,095	(352)	-16.8%	2,632
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	3,000	-	-	-	-	-	3,000
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	3,000	-	-	-	-	-	3,000
<b>Community</b>		542	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		612	1,620	1,707	1	1,296	1,131	(165)	-14.6%	1,707
General vehicles		132	-	-	-	-	-	-	-	-
Specialised vehicles		-	800	-	-	730	559	(172)	-30.7%	-
Plant & equipment		192	88	165	1	57	61	5	7.7%	165
Computers - hardware/equipment		281	97	800	-	93	67	(26)	-38.3%	800
Furniture and other office equipment		7	-	88	-	-	-	-	-	88
Abattoirs		-	-	97	-	-	-	-	-	97
Markets		-	-	21	-	-	-	-	-	21
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	-	-	416	444	28	6.3%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	536	-	-	-	-	-	536
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>47,554</b>	<b>8,745</b>	<b>11,914</b>	<b>820</b>	<b>6,944</b>	<b>6,108</b>	<b>(837)</b>	<b>-13.7%</b>	<b>11,914</b>
<b>Specialised vehicles</b>		-	800	-	-	730	559	(172)	(0)	-
Refuse		-	800	-	-	730	559	(172)	(0)	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## Expenditure on repairs and maintenance by asset class

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2014/15	Budget Year 2015/16						YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	2,380	2,718	2,718	199	2,124	2,152	28	1.3%	2,718
Infrastructure - Road transport		1,615	1,275	1,275	139	1,015	1,010	(5)	-0.5%	1,275
Roads, Pavements & Bridges		1,615	1,275	1,275	139	1,015	1,010	(5)	-0.5%	1,275
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	823	47	489	652	162	24.9%	823
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		673	725	725	44	448	574	126	22.0%	725
Street Lighting		92	97	97	4	41	77	36	46.6%	97
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	620	13	620	491	(129)	-26.2%	620
Waste Management		-	620	620	13	620	491	(129)	-26.2%	620
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	785	785	7	439	622	183	29.4%	785
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	150	2	33	119	86	72.5%	150
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	585	5	396	463	67	14.4%	585
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	50	-	10	40	30	74.8%	50
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5,997	3,701	3,701	603	2,789	2,931	142	4.9%	3,701
General vehicles		2,060	1,852	1,852	424	1,677	1,467	(210)	-14.3%	1,852
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	533	23	439	422	(17)	-4.0%	533
Computers - hardware/equipment		558	89	89	16	62	70	8	11.8%	89
Furniture and other office equipment		21	133	133	12	39	105	66	62.8%	133
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	1,094	127	571	866	295	34.1%	1,094
Other Buildings		1,616	-	-	-	-	-	-	-	-
Other Land		111	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	2,338	2,338	37	1,729	1,852	123	6.6%	2,338
Computers - software & programming		-	2,338	2,338	37	1,729	1,852	123	6.6%	2,338
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>8,377</b>	<b>9,541</b>	<b>9,541</b>	<b>845</b>	<b>7,081</b>	<b>7,557</b>	<b>475</b>	<b>6.3%</b>	<b>9,541</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 7. Other Information

### 7.1 Expenditure Management:

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

#### 7.1.1 Salary Payment:

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

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

<b>STANDBY ALLOWANCES paid for the period ending 31 MAY 2016</b>						
<b>DEPARTMENT</b>	<b>% USED TO DATE</b>	<b>PREVIOUS MONTH to DATE</b>	<b>CURRENT MONTH</b>	<b>ACTUAL TO DATE</b>	<b>PRO-RATA BUDGETED FOR THE YEAR</b>	<b>BUDGET FOR THE YEAR</b>
<b>MUNICIPAL MANAGER</b>						
<b>TOTAL</b>						
<b>FINANCIAL DIRECTORATE</b>						
- Revenue section	126.68%	9,852.27	1,794.44	11,646.71	7,661.67	9,194.00
- Budget and Treasury Office	40.13%	5,087.59	0.00	5,087.59	10,565.00	12,678.00
<b>TOTAL</b>		<b>14,939.86</b>	<b>1,794.44</b>	<b>16,734.30</b>	<b>18,226.67</b>	<b>21,872.00</b>
<b>CORPORATE SERVICE DIRECTORATE</b>						
- Information Services (IT)	562.61%	37,884.52	3,495.75	41,380.27	6,129.17	7,355.00
- Client Services	295.72%	51,702.21	7,064.17	58,766.38	16,560.00	19,872.00
<b>TOTAL</b>		<b>89,586.73</b>	<b>10,559.92</b>	<b>100,146.65</b>	<b>22,689.17</b>	<b>27,227.00</b>
<b>COMMUNITY SERVICE DIRECTORATE</b>						
- Traffic and Law Enforcement	120.9%	70,737.53	8,709.09	79,446.62	54,750.00	65,700.00
- Environmental Affairs	No budget	38,901.69	1,456.12	40,357.81	0.00	0.00
- Building and Commonage	0.0%	0.00	0.00	0.00	54,717.50	65,661.00
- Parks and Sport Facilities	49.9%	22,612.70	0.00	22,612.70	37,773.33	45,328.00
- Beaches and Holiday Resorts	<b>213.2%</b>	<b>196,896.43</b>	<b>26,936.90</b>	<b>223,833.33</b>	<b>87,504.17</b>	<b>105,005.00</b>
<b>TOTAL</b>	<b>130.0%</b>	<b>329,148.35</b>	<b>37,102.11</b>	<b>366,250.46</b>	<b>234,745.00</b>	<b>281,694.00</b>
<b>INFRASTRUCTURE DIRECTORATE</b>						
- Water	122.8%	359,799.18	50,073.78	409,872.96	278,101.67	333,722.00
- Sewerage and sanitation	<b>227.8%</b>	<b>475,222.43</b>	<b>31,456.67</b>	<b>506,679.10</b>	<b>185,330.83</b>	<b>222,397.00</b>
- Refuse Removal Services	2.3%	2,319.39	0.00	2,319.39	83,223.33	99,868.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	258,563.33	310,276.00
<b>TOTAL</b>	<b>95.1%</b>	<b>837,341.00</b>	<b>81,530.45</b>	<b>918,871.45</b>	<b>805,219.17</b>	<b>966,263.00</b>
<b>ELECTRICAL SERVICES</b>						
- Electrical Services	<b>61.3%</b>	<b>314,657.71</b>	<b>32,314.98</b>	<b>346,972.69</b>	<b>471,617.50</b>	<b>565,941.00</b>
<b>TOTAL</b>	<b>61.3%</b>	<b>314,657.71</b>	<b>32,314.98</b>	<b>346,972.69</b>	<b>471,617.50</b>	<b>565,941.00</b>
<b>TOTAL</b>	<b>93.9%</b>	<b>1,585,673.65</b>	<b>163,301.90</b>	<b>1,748,975.55</b>	<b>1,552,497.50</b>	<b>1,862,997.00</b>

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

**OVERTIME paid for the period ending 31 MAY 2016**

<b>DEPARTMENT</b>	<b>% USED TO DATE</b>	<b>PREVIOUS MONTH to DATE</b>	<b>CURRENT MONTH</b>	<b>ACTUAL TO DATE</b>	<b>PRO-RATA BUDGETED FOR THE YEAR</b>	<b>BUDGET FOR THE YEAR</b>
<b>MUNICIPAL MANAGER</b>						
- Municipal Manager	25.2%	2,395.98	0.00	2,395.98	7,916.67	9,500.00
<b>TOTAL</b>	<b>25.2%</b>	<b>2,395.98</b>	<b>0.00</b>	<b>2,395.98</b>	<b>7,916.67</b>	<b>9,500.00</b>
<b>FINANCIAL DIRECTORATE</b>						
- Revenue Management	165.3%	14,357.53	4,648.95	19,006.48	9,583.33	11,500.00
- Budget and Treasury Office	59.9%	6,887.22	0.00	6,887.22	9,583.33	11,500.00
<b>TOTAL</b>	<b>112.6%</b>	<b>21,244.75</b>	<b>4,648.95</b>	<b>25,893.70</b>	<b>19,166.67</b>	<b>23,000.00</b>
<b>CORPORATE SERVICE DIRECTORATE</b>						
- Information Services (IT)	No budget	15,730.22	1,797.55	17,527.77	0.00	0.00
<b>TOTAL</b>	<b>0.0%</b>	<b>15,730.22</b>	<b>1,797.55</b>	<b>17,527.77</b>	<b>0.00</b>	<b>0.00</b>
<b>COMMUNITY SERVICE DIRECTORATE</b>						
- Traffic and Law Enforcement	132.3%	317,233.02	27,370.73	344,603.75	217,041.67	260,450.00
- Environmental Affairs	186.1%	54,771.95	2,099.51	56,871.46	25,466.67	30,560.00
- Public Services	26.1%	0.00	2,838.63	2,838.63	9,058.33	10,870.00
- Parks and Sport Facilities	111.8%	61,196.04	4,846.90	66,042.94	49,225.00	59,070.00
- Beaches and Holiday Resorts	139.5%	371,853.06	37,909.63	409,762.69	244,841.67	293,810.00
<b>TOTAL</b>	<b>134.4%</b>	<b>805,054.07</b>	<b>75,065.40</b>	<b>880,119.47</b>	<b>545,633.33</b>	<b>654,760.00</b>
<b>INFRASTRUCTURE DIRECTORATE</b>						
- Workshop	56.7%	3,965.71	0.00	3,965.71	5,833.33	7,000.00
- Water	143.9%	572,764.03	73,922.95	646,686.98	374,466.67	449,360.00
- Sewerage and sanitation	165.3%	646,779.12	44,950.81	691,729.93	348,741.67	418,490.00
- Refuse Removal Services	117.9%	324,252.76	33,182.92	357,435.68	252,725.00	303,270.00
- Streets and Stormwater	68.9%	93,859.62	1,433.26	95,292.88	115,216.67	138,260.00
<b>TOTAL</b>	<b>136.4%</b>	<b>1,641,621.24</b>	<b>153,489.94</b>	<b>1,795,111.18</b>	<b>1,096,983.33</b>	<b>1,316,380.00</b>
<b>ELECTRICAL SERVICES</b>						
- Electrical Services	80.7%	320,600.16	26,375.09	346,975.25	358,350.00	430,020.00
<b>TOTAL</b>	<b>80.7%</b>	<b>320,600.16</b>	<b>26,375.09</b>	<b>346,975.25</b>	<b>358,350.00</b>	<b>430,020.00</b>
<b>TOTAL</b>	<b>126.1%</b>	<b>2,806,646.42</b>	<b>261,376.93</b>	<b>3,068,023.35</b>	<b>2,028,050.00</b>	<b>2,433,660.00</b>

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

### 7.1.3 Trade Creditors:

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

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

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

<b>Expenditure in respect of:</b>	<b>Requisition Number</b>		<b>Amount</b>
	<b>From</b>	<b>To</b>	
<b>31 MAY 2016</b>			
Check Payments	29478	29633	
ACB-Payments	92761	93166	
Amount Paid			21,038,740.22
Total Investment			<b>10,000,000.00</b>

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

## 7.2 Revenue Management:

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

<u>Equitable Allocation received versus Budget:</u>			<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
12010251000000			<b>20,679,000</b>	15,509,000	5,170,000
	<b>Allocation for the Financial Year:</b>		<b>20,679,000</b>	<b>15,509,000</b>	<b>5,170,000</b>
<u>Equitable Allocation spent versus Budget:</u>			<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	MAY 2016	<b>253,310</b>	231,619	21,691
Free Basics : Electricity	12010126600000	MAY 2016	<b>0</b>	68,189	(68,189)
Free Basics : Refuse Removal	12010126800000	MAY 2016	<b>3,454,690</b>	2,918,940	535,750
Free Basics : Sanitation	12010126900000	MAY 2016	<b>2,835,790</b>	1,975,290	860,500
Free Basics : Water	12010127000000	MAY 2016	<b>1,229,520</b>	2,296,647	(1,067,127)
			<b>7,773,310</b>	<b>7,490,684</b>	<b>282,626</b>

Electronic receipts in respect of debtor payments:

### Electronic receipts:

Detail of monthly transactions up-to-date:

<u>MONTH</u>	<u>"Easy-pay"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
May 15	650,576.00	2,776,499.42	972,453.21	462,604.59
June 15	696,094.00	2,711,005.22	966,020.74	412,956.23
July 15	439,109.32	2,613,967.86	1,229,290.07	540,678.75
August 15	1,560,937.35	2,814,452.51	1,174,877.82	818,629.96
September 15	1,235,993.82	3,097,365.10	1,372,819.02	701,618.20
October 15	1,287,482.78	6,525,878.64	1,654,531.90	1,059,063.25
November 15	532,338.90	3,091,609.00	1,586,052.69	533,026.84
December 2015	485,725.63	2,951,563.16	1,645,856.80	501,692.67
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
<b>May 2016 (estimate)</b>	<b>442,656.82</b>	<b>3,108,388.65</b>	<b>1,575,733.46</b>	<b>452,989.12</b>



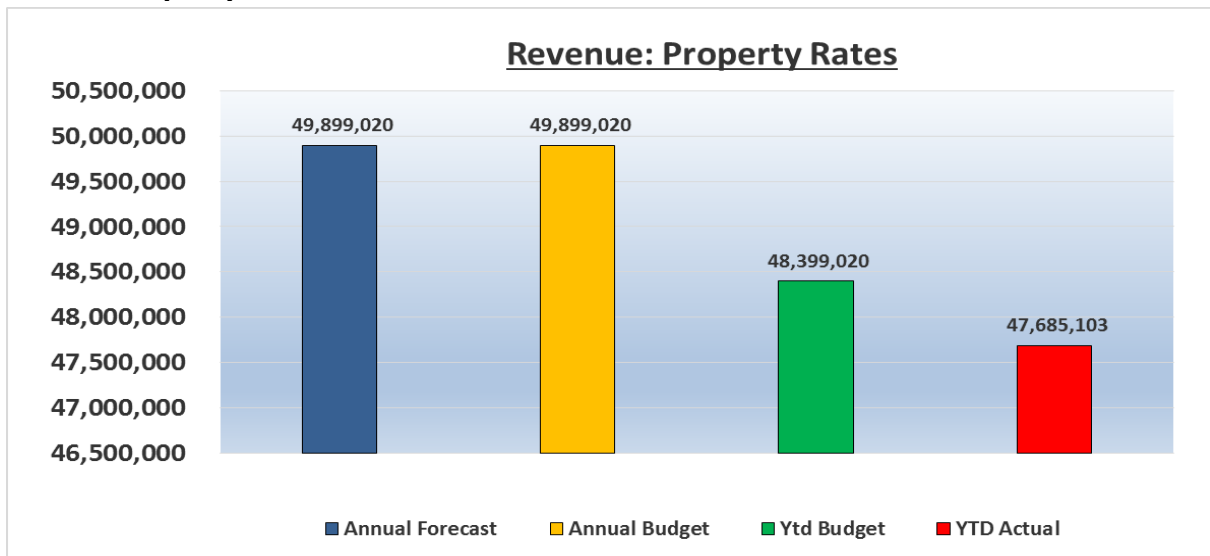
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of May 2016:

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

<b><u>OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (APRIL 16)</u></b>			
<b><u>PERSON</u></b>	<b><u>AMOUNT</u></b>	<b><u>FREQUENCY</u></b>	<b><u>HANDED OVER</u></b>
M J KLOPPERS	739.94	Lawyer Acc	Yes
M J KLOPPERS	797.15	Monthly	No
H J KLOPPERS	421.42	Lawyer Acc	Yes
CAPE AGULHAS PIGGERY	1,069.53	Annually	No
B MAFENGU	180.57	Dormant	No
JJ KLOPPERS	6,875.34	Lawyer Acc	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	728.06	Lawyer Acc	Yes
D JAARS	632.86	Lawyer Acc	Yes
D JAARS	871.22	Lawyer Acc	Yes
M VAN STADEN	1,637.85	Monthly	No
TARGETSHELF	13,846.50	Monthly	No
TARGETSHELF	3,260.38	Lawyer Acc	Yes
TEHILLA COMMUNITY	1,767.14	Lawyer Acc	Yes
TEHILLA COMMUNITY	3,977.67	Monthly	No
R WYNGAARD	1,179.33	Lawyer Acc	Yes
T VAN ZYL	94.26	Monthly	No
HAASBEKKIE CRECHE	797.68	Monthly	No
HAASBEKKIE CRECHE	167.54	Lawyer Acc	Yes
HAASBEKKIE CRECHE	501.50	Lawyer Acc	Yes
HAASBEKKIE CRECHE	341.58	Monthly	Yes
J DE JAGER	650.86	Monthly	No
J DE JAGER	1,262.07	Monthly	No
	<b>42,256.45</b>		

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

### 7.2.1.1 Property Rates:

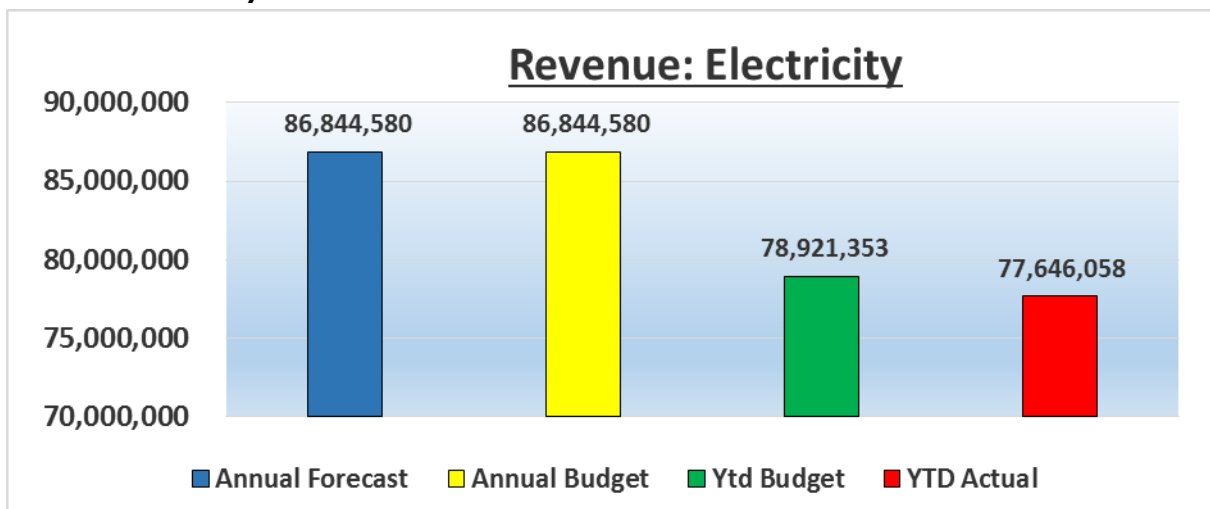


Property rates for the year to date reflects a total of R47.68m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

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

Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

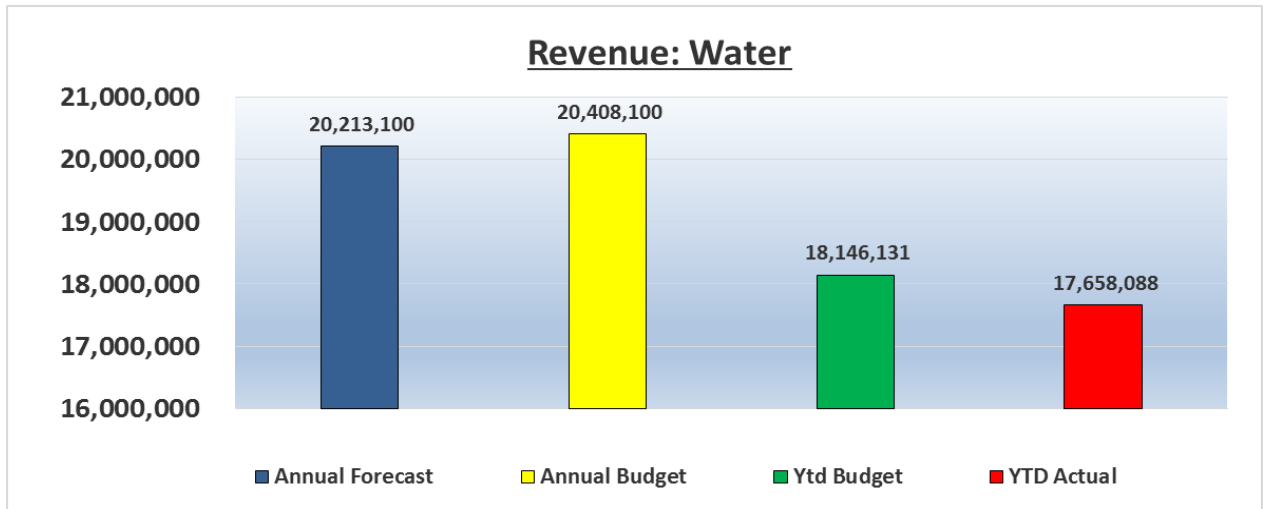
### 7.2.1.2 Electricity:



Performance in terms of electricity revenues totals R77.65m for the period ending 31 May 2016.

Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

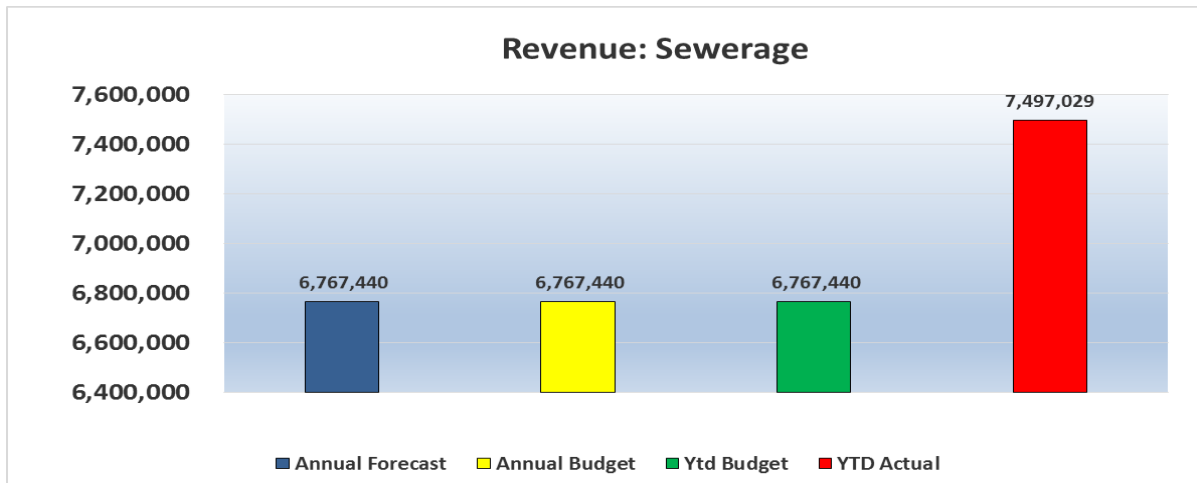
### 7.2.1.3 Water:



Revenue totals R17.66 million for the period ending 31 May 2016. This is slightly below the forecast. Performance should increase with the end of the next reporting cycle..

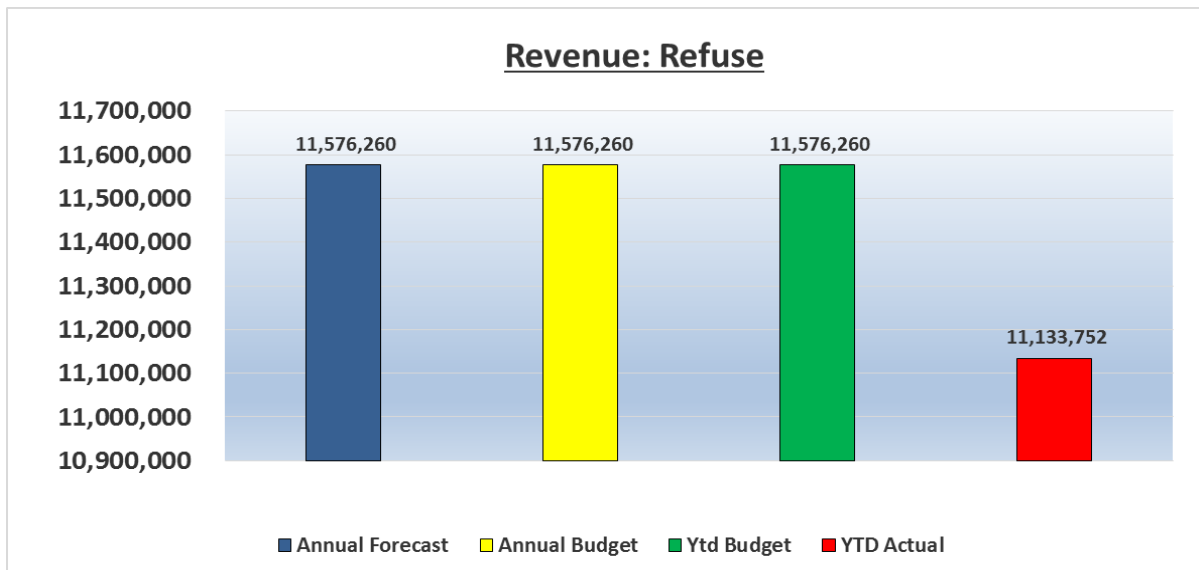
Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

### 7.2.1.4 Sewerage:



The performance of revenue for sewerage services is more or less fixed depending on the total amount of households. Sewerage revenue is above projections due to an increase in service request from the community. As communicated above corrections will be done in line with the intended Adjustment budget.

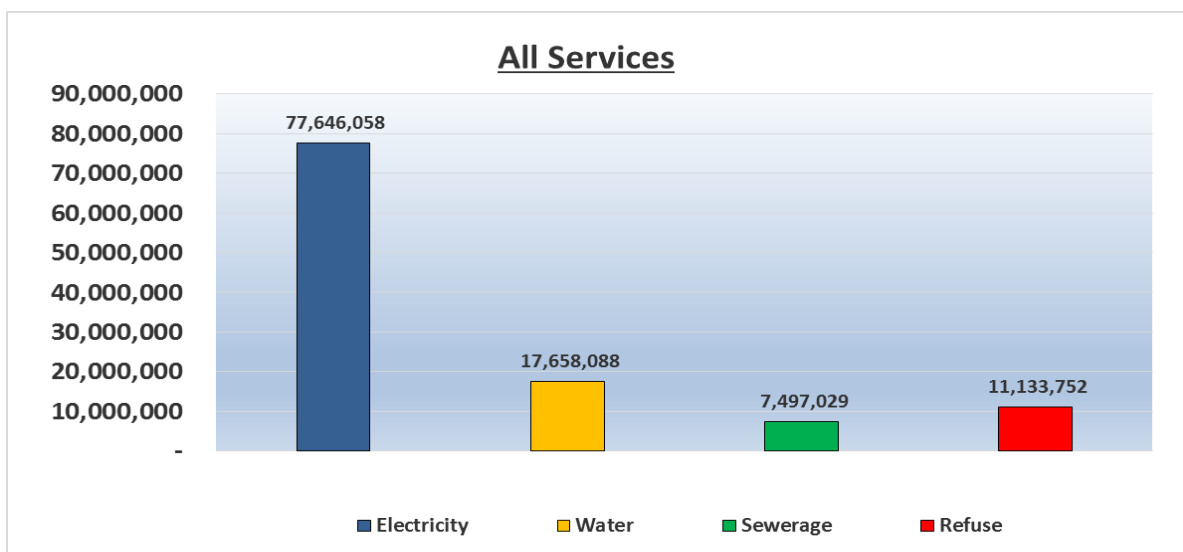
### 7.2.1.5 Refuse Removal:



The performance of revenue for refuse services is more or less fixed depending on the total amount of households. Total reported for the period ending R11.13m at the end of May 2016.

Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

### 7.2.1.6 Consolidated Service revenues



Electricity services is the main contribution towards municipal revenues in terms of the basic services.

Municipality performance in terms of collections of revenues is adequate and irrecoverable debts is maintained to low levels. The appointment of the new service provider to collect outstanding debt should also enhance this process and Council should see the benefits of these improved services over the last quarter of the financial year.

### **7.3 Internship Programme**

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

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

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

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

### **7.4 SCOA Implementation**

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

National Treasury issued SCOA Circular 4 requesting municipalities to complete a risk register and submitted these for monitoring and assistance on a 6 weekly basis to ensure implementation of the Regulations. Finance is in the process of compiling a detailed implementation plan, with due dates and this will be submitted to the relevant committees in due course.

Regular reporting to Council and committee in terms of the risk register implementation plan to ensure successful implementation of the Regulations as per legislative due dates.

The municipality is awaiting the Risk Register from the Service provider (SAMRAS). This document will guide the future actions and the project Team will meet before the end of June as per terms of agreement.

Finance in the processed of completing a detailed project plan with task and actions to ensure implementation can be monitored.

## **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 long term financial plan is in the process of being reviewed to ensure updated document is available.

The revenue enhancement project should also enhance the LTFP.

## 8. Report on Outstanding Government Debt

Cape Agulhas Municipality for the month ended May' 16		Rates				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-4,431.34	-	-	465,657.85	461,226.51	
Transport Western Cape	-	-	-	1,412.67	1,412.67	
Western Cape Education Department	-	-	-	41,553.15	41,553.15	
Health Department	-	-	-	2,179.22	2,179.22	
Housing	-591.87	-14.52	7.10	18,855.75	18,256.46	
Other	-9,601.12	-	-	96,842.26	87,241.14	
<b>TOTAL OUTSTANDING</b>	<b>-14,624.33</b>	<b>-14.52</b>	<b>7.10</b>	<b>626,500.90</b>	<b>611,869.15</b>	

Cape Agulhas Municipality for the month ended May' 16		Services				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National Public Works	7,162.33	-	-	836.08	7,998.41	
Transport Western Cape	2,151.11	-	-	-	2,151.11	
Western Cape Education Department	11,930.17	5,513.99	-	7,369.34	24,813.50	
Health Department	-	-	-	-	-	
Housing	-	-	-	-	26,183.71	
Other	12,564.99	2,299.94	1,384.34	24,519.22	40,768.49	
<b>TOTAL OUTSTANDING</b>	<b>33,808.60</b>	<b>7,813.93</b>	<b>1,384.34</b>	<b>32,724.64</b>	<b>101,915.22</b>	

Cape Agulhas Municipality for the month ended May' 16		Total Debt	Interest	Grand Total Sec 71
Department Responsible for the Debt				
National Public Works		469,224.92	95,688.31	564,913.23
Transport Western Cape		3,563.78	118.40	3,682.18
Western Cape Education Department		66,366.65	4,408.79	70,775.44
Health Department		2,179.22	161.61	2,340.83
Housing		44,440.17	1,692.70	46,132.87
Other		128,009.63	12,431.07	140,440.70
<b>TOTAL OUTSTANDING</b>		<b>713,784.37</b>	<b>114,500.88</b>	<b>828,285.25</b>

## 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

<b>CAPE AGULHAS MUNICIPALITY</b>				<b><u>ANNEXURE "A"</u></b>	
<b>MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MAY 2016</b>					
<b><i>Action Required</i></b>	<b><i>Act Ref</i></b>	<b><i>Responsibility</i></b>	<b><i>Target Date</i></b>	<b><i>Date Action Completed</i></b>	<b><i>Comments</i></b>
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Expenditure	31-May-16	13 June 2016	Complete with Section 71 reports
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Expenditure	31 July 2016		Will be submitted after end of quarter
Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year	Sec 21(1)(b)	CFO	31-Aug-15	26-Aug-15	Submitted
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	9-Mar-16	16-Mar-16	Complete
Consider the approval of the the 2016/17 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-16	31 May 2016	Tabled on due date
Submit to the mayor a draft SDBIP no later than 14 days after approval of the annual budget	Sec 69(3)	Municipal Manager	14-Jun-16		Will be submit with tabling of budget

Approve SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-16		Will be submit for Approval
Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget and steps taken to prevent or rectify such shortfalls or overspending	Sec 70(1)	Municipal Manager / CFO	14-Jul-16		Report to be compiled
Submit to the mayor and National treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format	Sec 71	Manager Expenditure	16 May 2016	16 May 2016	Completed
Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter	Sec 52(d)	CFO	31-Mar-16	31-Mar-16	Complete
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	CFO / Manager Expenditure	25-Jan-16	25-Jan-16	Submitted
Submit 2014/15 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-15	29-Aug-15	Submitted
Submit 2014/15 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-15	30-Sep-15	Submitted

**APPENDIX B – PERSONNEL LEAVE**

		May-16																															
<b>FINANCE - LEAVE SCHEDULE</b>		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	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	M	T	
H VAN BILJON	CHIEF FINANCIAL OFFICER											O		O							S											S	
D VAN WYK	MANAGER: INCOME					I				I	I	I	I	I			I	I	I	I	I				I	I	I	I	I			I	
A VAN WYK	ACCOUNTANT: SERVICES																																
R NEWMAN	SENIOR CLERK: SERVICES																																
N VILJOEN	ACCOUNTANT: PROPERTY / HOUSING																																
L DE JAGER	SENIOR CLERK: PROPERTY / HOUSING																										I						
J TEIXEIRA	SENIOR CLERK: PROPERTY / HOUSING																			S													
C MARTINIUS	ACCOUNTANT: CREDIT CONTROL													O											S								
H JANTJIES	SENIOR CLERK: CREDIT CONTROL																																
Z NGWEVU	SENIOR CLERK: CREDIT CONTROL																																
J JANUARY	SENIOR CLERK: CREDIT CONTROL						I							S															I				
M HUGO	ACCOUNTANT: CASH MANAGEMENT						I															I											
S ARHENDS	CASHIER																										S	I	I				
M HUGO	CASHIER																																
M PIETERSEN	CASHIER																																
C VISSER	CASHIER																	S		S													
D FREDERICKS	METER READER													I																			
M VISAGIE	METER READER																S	S															
I ABRAHAMS	METER READER																		I														
A ROSSOUW	METER READER					I	I			I																							
R ADONIS	METER READER													I	I		S				I												
S DAVIDS	METER READER																I	I															
J JAMNECK	MANAGER: EXPENDITURE																	S															
L TEIXEIRA	ACCOUNTANT: CREDITORS									I																							
A MGQUBA	SENIOR CLERK: CREDITORS																											I	I			I	I
A VAN NIEKERK	ACCOUNTANT: SALARIES																																
A ISAACS	SENIOR CLERK: SALARIES																					O					O						
E LEONARD	SENIOR CLERK: ASSETS						I																						F	F			
R SEFOOR	MANAGER: SCM UNIT				O	O	O																										
R MITCHELL	SCM PRACTITIONER																																
R JANSEN	CLERK: STORES							I																									
R AUGUST	STOREKEEPER																															I	
G KOOPMAN	CLERK: SCM PURCHASES							I																									
I JANUARY	ACCOUNTANT SCM																																
S STANLEY	MANAGER: BTO OFFICE																																
E BADENHORST	DATA CAPTURER & SYSTEM ADMINISTRATOR						O							O																		O	
W KEMOTIE	INTERN																															I	
K MAKWAKWA	INTERN											S	I								I												
N XAMLAYO	INTERN						1						I																				
A HAYWOOD	INTERN																	ST	ST	ST	ST	ST				ST	ST	S	S	S		ST	ST
F ALEXANDER	INTERN																																

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

## Municipal Manager's Quality Certificate:

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2015-16(M11)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 06 June 2016



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

### QUALITY CERTIFICATE

I, **HANNES VAN BILJON.**, the accounting officer (ACTING) 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 MAY 2016** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name P.J. van Biljon

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

Signature [Handwritten Signature]

Date 09/06/2016