

Cape Agulhas Municipality



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CAPE AGULHAS MUNICIPALITY
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MONTHLY BUDGET & PERFORMANCE REPORT 31 OCTOBER 2015

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1. Council Resolution

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget & performance implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of October 2015.

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

Recommendations

- The content of the report and supporting documentation for period ending **October 2015** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.
- Previous year information might affect the content of this report as it is still subject to audit verification and ongoing amendments as part of the 2014/15 financial year end finalisation procedure.

Mr D O'Neill
Municipal Manager

Date:

2. INTRODUCTION

2.1 PURPOSE

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

2.2 STRATEGIC OBJECTIVE

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

2.3 BACKGROUND

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

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

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

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

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

3. MAYOR'S REPORT

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

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

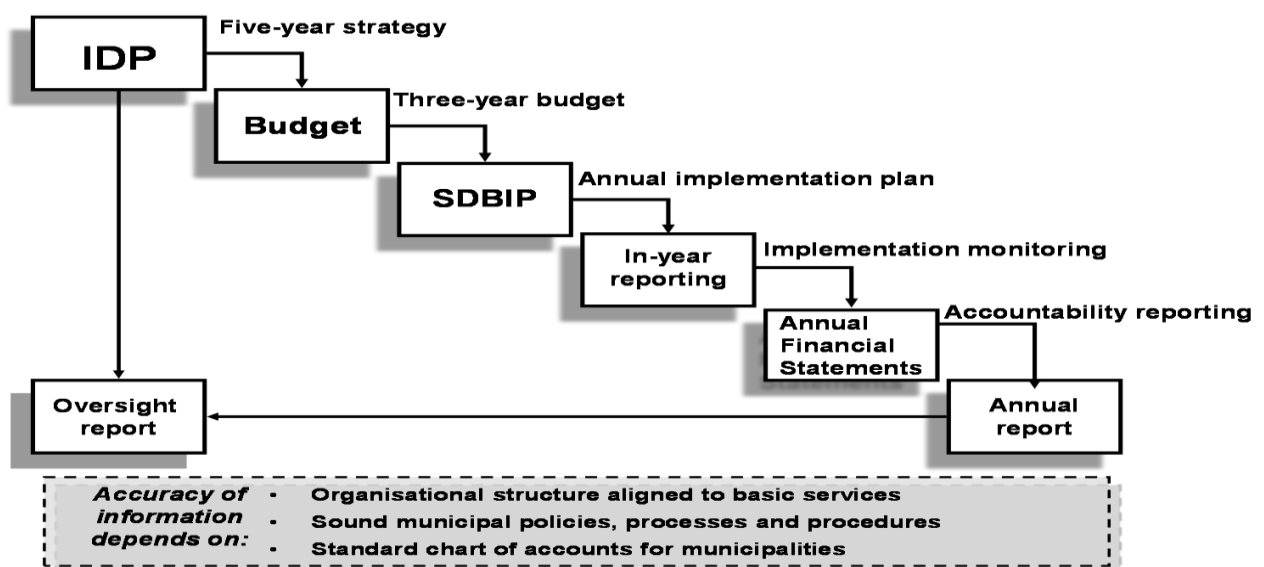
3.1 Budget Process:

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

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

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

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



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

October 2015

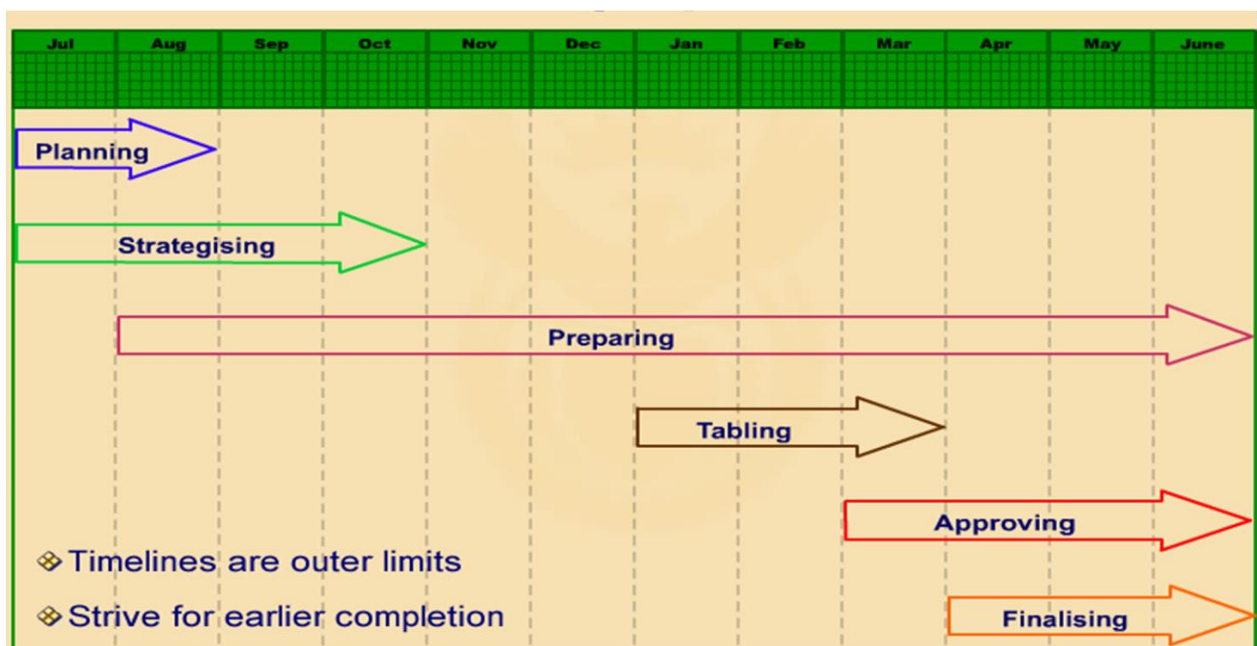
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Following related activities was executed:
 - Budget workshop with the Management team – 26 October 2015
 - Mayoral Strategic session – 28/29 October 2015

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 October 2015

Budget planning process 2015/2016

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

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



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

- Distribution of the Internal Memorandum informing the Directors and Managers of the commencement of the Adjustment Budget process for the Mid-year budget 2015-2016 due in January 2015.
- A Budget Steering committee will be held in November 2015, informing the committee of the process with the compilation of the DRAFT BUDGET for the 2016/2017 MTREF
- Commencement of information sessions with relevant departments in terms of the new budget reform process – SCOA Standard Chart of Accounts.

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

3.2 Monthly Reporting:

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

Financial services is in the process of initiating the SCOA implementation process. SCOA is the new Standard Chart of Accounts legislated for implementation during July 2015.

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

3.3 Financial Statements for the Year-ended 30 June 2015

The Annual Financial Statements for the year ended 30 June 2015 has been submitted to the Office of Auditor General on 31 August 2015 for audit verification and the consolidated report has been submitted on 30th September 2015 as required in terms of section 126(1)(b) of the MFMA.

The Annual Financial audit executed by the Office of the Auditor General is in the finalization stages and the management letter will be received on the _____ from the Auditor General. The management letter will be addressed and communicated to all relevant authorized personnel and structures.

Although the Cape Agulhas Municipality manage to receive an unqualified audit opinion with no matters of emphasis in respect of 2013/14 financial year, the municipality remain dedicated to repeat and sustain the achievement as per national government's directive for local government by 2014.

An audit action plan has been prepared and submitted to council during December 2014 in respect of the 2013/14 financial year audit outcome. A dashboard report with key controls have been developed in consultation with the Auditor General to address deficiencies in the areas of leadership, financial & performance management and governance which were identified during the above-mentioned audit. A new updated audit action will be developed once the 2014/15 financial audit been completed towards the end of November 2015.

Envisage to continue with quarterly meetings between the municipality and the Office of the Auditor General to monitor any progress made and to address any challenges in a pro-active approach. The issues raised in respect of the previous year's audit report has been rectified and appropriately addressed as per audit action plan & set target dates.

A financial year end plan in respect of the 2014/15 financial year has been completed and distributed to all the relevant role players during June 2015 with clear responsibilities / time frames stipulated.

3.4 MFMA Implementation Oversight:

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

4. Executive Summary

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

000	Capital Budget	Operational Expenditure	Operational Revenues
Budget	21,691	236,597	236,005
Budget to date (YTD)	3,728	50,772	93,484
Year to date (YTD)	1,338	74,109	89,444
Variance to SDBIP	2,391	-23,337	4,040
YTD % Variance to SDBIP	64.12%	-45.96%	4.32%
% of Annual Budget	6.17%	31.32%	37.90%

Relevant information

Capital Expenditure

- Expanding on the reporting of September 2015, the municipal Capital spending is below par and Service delivery projections. Year-to-date capital expenditure is 64.12% less than the projected budget-to-date and this is in view of the budget being already in the second quarter of the financial year.
- Total capital expenditure incurred to date amounts to 6.17% of annual budget.
- The funding source for the municipal capital budget consist of the following – Municipal Infrastructure grants, Financial Management grant, Municipal Systems Improvement grant, Thusong grant, External borrowing (loans) and Own internal funds (CRR)
- The slow capital spending reported will be escalated to the management level to ensure council adhere to its legislated mandate in terms of the IDP objectives.
- Provincial Treasury introduced reporting on the highest valued Capital projects and this information informed the Provincial legislature in terms of provincial capital spending.

To date the feedback received from the respective line managers responsible for the implementation has been poor and this needs to be addressed to ensure implementation of the Capital budget as approved.

Operational Expenditure

- At present, operating expenditure incurred amounts to 31.32% of the annual budgeted expenditure - refer to table C3 & C4 for more detail.
- The year to date operating performance records a 45.96% more than the projected budget-to-date.
- The biggest contributor to the actual expenditure total (Table C1 below) is 34.6% for salary related expenses and 35.5% for bulk purchases in terms of the year-to-date spending.
- As per the September 2015 Financial management report the municipality indicated that the reporting of Depreciation and Asset impairment information needed to be done regularly. This has been done and reporting reflects accordingly

Operational Revenues

- The operational revenue reported reflects 37.9% of the annual budgeted revenue - refer to table C3 & C4 for more detail.
- Year-to-date revenue is 4.32% less than the projected budget-to-date mainly due to the change in recognising annual property rates payments aligned to the new mSCOA requirements. The year-to-date budget calculation will be adjusted accordingly.
- Property rates and service charges represents 81.5% of the total actual revenue collected.
- An amount of R31.84m and / or 63.74% of the total amount budgeted for property rates revenue has been levied to date.

Conclusion

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

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M04 October

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42,895	49,956	49,956	2,250	31,841	49,536	(17,694)	-36%	49,956
Service charges	110,248	125,516	125,516	10,186	41,032	32,389	8,643	27%	125,516
Investment revenue	1,849	1,970	1,970	166	497	349	148	43%	1,970
Transfers recognised - operational	53,023	30,290	30,290	1,900	10,501	7,572	2,929	39%	30,290
Other own revenue	16,299	14,809	14,809	1,749	5,571	3,638	1,934	53%	14,809
Total Revenue (excluding capital transfers and contributions)	224,313	222,541	222,541	16,252	89,444	93,484	(4,040)	-4%	222,541
Employee costs	78,889	90,608	90,608	6,768	25,644	20,927	4,717	23%	90,608
Remuneration of Councillors	3,452	3,760	3,760	270	1,135	879	256	29%	3,760
Depreciation & asset impairment	10,088	8,289	8,289	2,157	2,160	2,072	88	4%	8,289
Finance charges	4,731	2,883	2,883	378	591	-	591	#DIV/0!	2,883
Materials and bulk purchases	58,390	72,802	72,802	4,817	26,323	16,866	9,458	56%	72,802
Transfers and grants	-	1,539	1,539	189	636	385	251	65%	1,539
Other expenditure	77,230	56,714	56,714	7,145	17,619	9,644	7,975	83%	56,714
Total Expenditure	232,780	236,597	236,597	21,725	74,109	50,772	23,337	46%	236,597
Surplus/(Deficit)	(8,466)	(14,056)	(14,056)	(5,473)	15,334	42,711	(27,377)	-64%	(14,056)
Transfers recognised - capital	14,446	13,464	13,464	1,904	1,904	3,366	(1,462)	-43%	13,464
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5,980	(592)	(592)	(3,570)	17,238	46,078	(28,839)	-63%	(592)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5,980	(592)	(592)	(3,570)	17,238	46,078	(28,839)	-63%	(592)
Capital expenditure & funds sources									
Capital expenditure	54,915	21,691	21,691	1,325	1,338	3,728	(2,391)	-64%	21,691
Capital transfers recognised	13,670	13,464	13,464	1,102	1,102	2,314	(1,212)	-52%	13,464
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	879	2,930	2,930	1	1	504	(503)	-100%	2,930
Internally generated funds	40,365	5,297	5,297	222	235	910	(676)	-74%	5,297
Total sources of capital funds	54,915	21,691	21,691	1,325	1,338	3,728	(2,391)	-64%	21,691
Financial position									
Total current assets	37,040	24,722	24,722		56,279				24,722
Total non current assets	381,740	361,359	361,359		383,070				361,359
Total current liabilities	22,237	22,454	22,454		24,261				22,454
Total non current liabilities	103,137	71,767	71,767		103,261				71,767
Community wealth/Equity	293,406	291,860	291,860		310,313				291,860
Cash flows									
Net cash from (used) operating	12,357	8,418	8,418	(2,146)	11,208	13,253	2,045	15%	8,418
Net cash from (used) investing	(17,543)	(21,685)	(21,685)	(1,323)	(1,332)	(3,727)	(2,395)	64%	(21,685)
Net cash from (used) financing	41	2,724	2,724	10	33	68	35	51%	2,724
Cash/cash equivalents at the month/year end	16,263	2,182	2,182	-	26,173	22,321	(3,853)	-17%	5,720
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	27,521	909	583	514	475	356	2,817	4,504	37,679
Creditors Age Analysis									
Total Creditors	8,948	-	-	-	-	-	-	-	8,948

The table provides a high level summary of council's financial performance – operating & capital, financial position, cash flows, debtors and creditors age analysis which reflecting in more detail as from table C2 onwards.

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		62,825	70,682	70,682	2,445	40,413	54,494	(14,081)	-26%	70,682
Executive and council		12,826	13,309	13,309	(1,279)	6,137	3,286	2,851	87%	13,309
Budget and treasury office		48,012	55,423	55,423	3,695	34,079	50,718	(16,640)	-33%	55,423
Corporate services		1,987	1,951	1,951	29	197	490	(293)	-60%	1,951
<i>Community and public safety</i>		41,828	16,696	16,696	1,570	4,245	4,092	153	4%	16,696
Community and social services		31,070	4,983	4,983	25	127	1,244	(1,117)	-90%	4,983
Sport and recreation		5,452	5,415	5,415	1,061	2,720	1,272	1,448	114%	5,415
Public safety		5,306	3,999	3,999	484	1,398	1,001	397	40%	3,999
Housing		-	2,300	2,300	-	-	575	(575)	-100%	2,300
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,042	12,376	12,376	2,025	2,204	3,116	(912)	-29%	12,376
Planning and development		923	12,376	12,376	2,025	2,204	3,116	(912)	-29%	12,376
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122,065	136,251	136,251	12,115	44,486	35,148	9,338	27%	136,251
Electricity		78,254	89,511	89,511	7,585	29,321	23,523	5,798	25%	89,511
Water		20,690	21,853	21,853	1,734	6,692	5,125	1,567	31%	21,853
Waste water management		9,769	9,577	9,577	1,157	3,363	2,379	984	41%	9,577
Waste management		13,352	15,311	15,311	1,639	5,110	4,121	989	24%	15,311
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	236,005	18,155	91,347	96,850	(5,503)	-6%	236,005
Expenditure - Standard										
<i>Governance and administration</i>		63,612	65,659	65,659	5,886	19,132	13,394	5,738	43%	65,659
Executive and council		14,744	16,682	16,682	1,188	5,373	3,492	1,881	54%	16,682
Budget and treasury office		31,334	31,219	31,219	3,302	8,400	6,532	1,869	29%	31,219
Corporate services		17,533	17,758	17,758	1,395	5,359	3,370	1,989	59%	17,758
<i>Community and public safety</i>		50,078	34,964	34,964	4,312	11,252	7,389	3,863	52%	34,964
Community and social services		33,003	12,562	12,562	830	3,374	2,689	685	25%	12,562
Sport and recreation		8,170	8,802	8,802	692	2,422	1,836	587	32%	8,802
Public safety		8,905	9,958	9,958	596	2,266	2,183	83	4%	9,958
Housing		-	3,642	3,642	2,194	3,190	682	2,508	368%	3,642
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,069	21,210	21,210	1,933	5,682	4,473	1,208	27%	21,210
Planning and development		3,497	8,187	8,187	441	1,892	1,674	219	13%	8,187
Road transport		15,226	12,578	12,578	1,455	3,619	2,704	915	34%	12,578
Environmental protection		346	445	445	37	170	96	75	78%	445
<i>Trading services</i>		100,021	114,763	114,763	9,594	38,044	25,516	12,528	49%	114,763
Electricity		66,361	81,553	81,553	5,907	28,930	18,776	10,154	54%	81,553
Water		13,801	13,274	13,274	1,550	3,882	2,868	1,014	35%	13,274
Waste water management		8,217	7,187	7,187	1,140	2,439	1,538	901	59%	7,187
Waste management		11,641	12,749	12,749	997	2,793	2,335	458	20%	12,749
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,780	236,597	236,597	21,725	74,109	50,772	23,337	46%	236,597
Surplus/ (Deficit) for the year		5,980	(592)	(592)	(3,570)	17,238	46,078	(28,839)	-63%	(592)

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

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

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	12,826	13,309	13,309	(1,279)	6,137	3,286	2,851	86.8%	13,309
Vote 2 - Budget and Treasury Office		48,012	55,423	55,423	3,695	34,079	50,718	(16,640)	-32.8%	55,423
Vote 3 - Corporate Services		2,910	2,740	2,740	90	432	709	(277)	-39.1%	2,740
Vote 4 - Community and Social Services		31,070	16,696	16,696	1,570	4,245	4,092	153	3.7%	16,696
Vote 5 - Sport and Recreation		5,452	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		5,306	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		96	-	-	-	-	-	-	-	-
Vote 8 - Electricity		78,254	89,511	89,511	7,585	29,321	23,523	5,798	24.6%	89,511
Vote 9 - Water		20,690	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		9,769	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,352	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		11,022	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	58,326	58,326	6,495	17,133	14,521	2,612	18.0%	58,326
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	236,005	18,155	91,347	96,850	(5,503)	-5.7%	236,005
Expenditure by Vote										
Vote 1 - Executive and Council	1	14,744	16,682	16,682	1,188	5,373	3,492	1,881	53.9%	16,682
Vote 2 - Budget and Treasury Office		31,334	31,219	31,219	3,302	8,400	6,532	1,869	28.6%	31,219
Vote 3 - Corporate Services		21,030	23,083	23,083	1,663	6,551	4,480	2,071	46.2%	23,083
Vote 4 - Community and Social Services		33,003	35,409	35,409	4,349	11,422	7,485	3,937	52.6%	35,409
Vote 5 - Sport and Recreation		8,170	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		8,905	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		11,841	-	-	-	-	-	-	-	-
Vote 8 - Electricity		66,361	81,553	81,553	5,907	28,930	18,776	10,154	54.1%	81,553
Vote 9 - Water		13,801	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		8,217	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		11,641	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		346	-	-	-	-	-	-	-	-
Vote 13 - Other		3,385	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	48,650	48,650	5,315	13,433	10,008	3,425	34.2%	48,650
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,780	236,597	236,597	21,725	74,109	50,772	23,337	46.0%	236,597
Surplus/ (Deficit) for the year	2	5,980	(592)	(592)	(3,570)	17,238	46,078	(28,839)	-62.6%	(592)

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

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

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

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

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		42,895	49,956	49,956	2,250	31,841	49,536	(17,694)	-36%	49,956
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		75,494	86,845	86,845	6,996	28,549	22,838	5,711	25%	86,845
Service charges - water revenue		18,957	20,408	20,408	1,513	5,767	4,778	989	21%	20,408
Service charges - sanitation revenue		6,508	6,687	6,687	661	2,638	1,660	977	59%	6,687
Service charges - refuse revenue		9,290	11,576	11,576	1,017	4,079	3,114	965	31%	11,576
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,984	6,680	6,680	970	2,814	1,565	1,249	80%	6,680
Interest earned - external investments		1,849	1,970	1,970	166	497	349	148	43%	1,970
Interest earned - outstanding debtors		996	800	800	80	308	147	161	110%	800
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3,049	1,836	1,836	166	638	449	189	42%	1,836
Licences and permits		1,077	330	330	43	131	77	54	70%	330
Agency services		1,382	1,309	1,309	226	443	328	115	35%	1,309
Transfers recognised - operational		53,023	30,290	30,290	1,900	10,501	7,572	2,929	39%	30,290
Other revenue		3,810	3,855	3,855	264	1,237	1,071	165	15%	3,855
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		224,313	222,541	222,541	16,252	89,444	93,484	(4,040)	-4%	222,541
Expenditure By Type										
Employee related costs		78,889	90,608	90,608	6,768	25,644	20,927	4,717	23%	90,608
Remuneration of councillors		3,452	3,760	3,760	270	1,135	879	256	29%	3,760
Debt impairment		5,387	4,690	4,690	869	869	1,173	(304)	-26%	4,690
Depreciation & asset impairment		10,088	8,289	8,289	2,157	2,160	2,072	88	4%	8,289
Finance charges		4,731	2,883	2,883	378	591	-	591	#DIV/0!	2,883
Bulk purchases		58,390	72,802	72,802	4,817	26,323	16,866	9,458	56%	72,802
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1,463	8,401	8,401	210	1,020	1,180	(160)	-14%	8,401
Transfers and grants		-	1,539	1,539	189	636	385	251	65%	1,539
Other expenditure		69,846	43,623	43,623	6,067	15,730	7,291	8,439	116%	43,623
Loss on disposal of PPE		535	-	-	-	-	-	-	-	-
Total Expenditure		232,780	236,597	236,597	21,725	74,109	50,772	23,337	46%	236,597
Surplus/(Deficit)		(8,466)	(14,056)	(14,056)	(5,473)	15,334	42,711	(27,377)	(0)	(14,056)
Transfers recognised - capital		14,446	13,464	13,464	1,904	1,904	3,366	(1,462)	(0)	13,464
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5,980	(592)	(592)	(3,570)	17,238	46,078			(592)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5,980	(592)	(592)	(3,570)	17,238	46,078			(592)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5,980	(592)	(592)	(3,570)	17,238	46,078			(592)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5,980	(592)	(592)	(3,570)	17,238	46,078			(592)

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

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04
October

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	1,200	1,200	-	-	206	(206)	-100%	1,200
Vote 5 - Sport and Recreation		101	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		91	-	-	-	-	-	-	-	-
Vote 8 - Electricity		744	-	-	-	-	-	-	-	-
Vote 9 - Water		259	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	1,350	1,350	-	-	232	(232)	-100%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1,195	2,550	2,550	-	-	438	(438)	-100%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		64	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		409	28	28	-	-	5	(5)	-100%	28
Vote 3 - Corporate Services		1,255	1,567	1,567	-	-	269	(269)	-100%	1,567
Vote 4 - Community and Social Services		1,164	5,771	5,771	48	61	992	(931)	-94%	5,771
Vote 5 - Sport and Recreation		1,555	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		17	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		9,458	-	-	-	-	-	-	-	-
Vote 8 - Electricity		2,278	3,330	3,330	438	438	572	(135)	-24%	3,330
Vote 9 - Water		117	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		750	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		36,610	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		42	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	8,446	8,446	839	839	1,452	(612)	-42%	8,446
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	53,720	19,141	19,141	1,325	1,338	3,290	(1,952)	-59%	19,141
Total Capital Expenditure		54,915	21,691	21,691	1,325	1,338	3,728	(2,391)	-64%	21,691
Capital Expenditure - Standard Classification										
Governance and administration		1,728	1,594	1,594	-	-	274	(274)	-100%	1,594
Executive and council		64	-	-	-	-	-	-	-	-
Budget and treasury office		409	28	28	-	-	5	(5)	-100%	28
Corporate services		1,255	1,567	1,567	-	-	269	(269)	-100%	1,567
Community and public safety		2,837	6,971	6,971	48	61	1,198	(1,137)	-95%	6,971
Community and social services		1,164	5,315	5,315	20	32	914	(882)	-97%	5,315
Sport and recreation		1,656	1,349	1,349	28	28	232	(204)	-88%	1,349
Public safety		17	307	307	0	1	53	(52)	-98%	307
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,592	5,246	5,246	0	0	902	(901)	-100%	5,246
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		9,592	5,246	5,246	0	0	902	(901)	-100%	5,246
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,759	7,880	7,880	1,277	1,277	1,354	(78)	-6%	7,880
Electricity		3,022	3,330	3,330	438	438	572	(135)	-24%	3,330
Water		376	240	240	-	-	41	(41)	-100%	240
Waste water management		750	4,050	4,050	839	839	696	143	21%	4,050
Waste management		36,610	260	260	-	-	45	(45)	-100%	260
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	54,915	21,691	21,691	1,325	1,338	3,728	(2,391)	-64%	21,691
Funded by:										
National Government		12,053	13,245	13,245	1,098	1,098	2,276	(1,178)	-52%	13,245
Provincial Government		1,618	220	220	4	4	38	(34)	-90%	220
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13,670	13,464	13,464	1,102	1,102	2,314	(1,212)	-52%	13,464
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	879	2,930	2,930	1	1	504	(503)	-100%	2,930
Internally generated funds		40,365	5,297	5,297	222	235	910	(676)	-74%	5,297
Total Capital Funding		54,915	21,691	21,691	1,325	1,338	3,728	(2,391)	-64%	21,691

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		16,263	2,182	2,182	31,549	2,182
Call investment deposits		–	–	–	–	–
Consumer debtors		19,392	20,909	20,909	23,738	20,909
Other debtors		69	854	854	69	854
Current portion of long-term receivables		6	6	6	6	6
Inventory		1,309	770	770	917	770
Total current assets		37,040	24,722	24,722	56,279	24,722
Non current assets						
Long-term receivables		277	306	306	269	306
Investments		45	45	45	45	45
Investment property		40,686	40,683	40,683	40,686	40,683
Investments in Associate		–	–	–	–	–
Property, plant and equipment		287,234	302,231	302,231	288,572	302,231
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		443	1,263	1,263	443	1,263
Other non-current assets		53,056	16,830	16,830	53,056	16,830
Total non current assets		381,740	361,359	361,359	383,070	361,359
TOTAL ASSETS		418,780	386,081	386,081	439,349	386,081
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		304	570	570	304	570
Consumer deposits		3,845	4,171	4,171	3,892	4,171
Trade and other payables		9,316	6,970	6,970	11,401	6,970
Provisions		8,772	10,743	10,743	8,664	10,743
Total current liabilities		22,237	22,454	22,454	24,261	22,454
Non current liabilities						
Borrowing		1,222	2,385	2,385	1,222	2,385
Provisions		101,914	69,382	69,382	102,039	69,382
Total non current liabilities		103,137	71,767	71,767	103,261	71,767
TOTAL LIABILITIES		125,374	94,221	94,221	127,522	94,221
NET ASSETS	2	293,406	291,860	291,860	311,827	291,860
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		277,656	291,860	291,860	294,563	291,860
Reserves		15,750	–	–	15,750	–
TOTAL COMMUNITY WEALTH/EQUITY	2	293,406	291,860	291,860	310,313	291,860

The actual year-to-date debtors increased with 5.24% compared to the previous financial year. The effectiveness of debt collection will be closely monitored for improvement in the new financial year due to the appointment of an external service provider effective from 1st July 2015. Meeting will be

scheduled with the respective service provider during October 2015 to clarify the format and requirements for the project to start in full operation.

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

	September	October	Average YTD
Monthly Debt Collection rate	141.82%	200.28%	97.21%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		172,331	48,108	48,108	6,466	16,536	12,027	4,509	37%	48,108
Service charges		-	120,873	120,873	10,268	29,820	31,191	(1,371)	-4%	120,873
Other revenue		-	12,572	12,572	1,563	3,345	3,142	203	6%	12,572
Government - operating		48,251	30,290	30,290	-	14,654	11,602	3,052	26%	30,290
Government - capital		12,921	13,464	13,464	-	4,796	1,683	3,112	185%	13,464
Interest		2,845	2,740	2,740	223	560	490	70	14%	2,740
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(223,912)	(216,532)	(216,532)	(20,346)	(57,881)	(46,497)	11,384	-24%	(216,532)
Finance charges		(78)	(1,558)	(1,558)	(173)	(173)	-	173	#DIV/0!	(1,558)
Transfers and Grants		-	(1,539)	(1,539)	(146)	(447)	(385)	62	-16%	(1,539)
NET CASH FROM/(USED) OPERATING ACTIVITIES		12,357	8,418	8,418	(2,146)	11,208	13,253	2,045	15%	8,418
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		41	6	6	2	6	2	4	290%	6
Decrease (increase) in non-current investments		(0)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(17,584)	(21,691)	(21,691)	(1,325)	(1,338)	(3,728)	(2,391)	64%	(21,691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17,543)	(21,685)	(21,685)	(1,323)	(1,332)	(3,727)	(2,395)	64%	(21,685)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	2,930	2,930	-	-	-	-	-	2,930
Increase (decrease) in consumer deposits		202	273	273	10	33	68	(35)	-51%	273
Payments										
Repayment of borrowing		(160)	(478)	(478)	-	-	-	-	-	(478)
NET CASH FROM/(USED) FINANCING ACTIVITIES		41	2,724	2,724	10	33	68	35	51%	2,724
NET INCREASE/ (DECREASE) IN CASH HELD		(5,144)	(10,543)	(10,543)	(3,459)	9,910	9,595			(10,543)
Cash/cash equivalents at beginning:		21,407	12,726	12,726		16,263	12,726			16,263
Cash/cash equivalents at monthly/year end:		16,263	2,182	2,182		26,173	22,321			5,720

Year to date Cash flow information reports a positive balance of R26.17m for the period ended October 2015. This being the beginning of the second quarter, the necessary comparisons with the SDBIP projections needs to be made to ensure that the municipal performance is on par and according to the Budget approved by council.

Furthermore the year-to-date cash reflecting a positive growth of R9,91 million compared to the previous financial year due to grant funding received and not yet fully expensed in terms of the accounting policy principles.

However the full year cash projection indicates an estimated decrease of almost R10,54 million which might be a risk that could impact on the municipality's future cash reserves.

National and Provincial Treasury introduced various circulars to improve the reporting on cash flow information. This reporting templates will be incorporate into the municipal FMR reward in future in order to enhance the Cash flow information and reporting.

6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Tale C1 – Monthly Budget Statement Summary have reference.

Deviations in excess of 10% more and / or less than the year-to-date budget estimates is not regarded as material and actual expenditure such as depreciation & asset impairment will be updated for October 2015.

No material variances exist to report. More regular and in depth analysis will be implemented by finance to enhance the quality of above mentioned reporting.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	4.7%	0.8%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.6%	13.5%	13.5%	0.1%	13.5%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.7%	3.4%	3.4%	4.2%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves		7.8%	0.0%	0.0%	7.8%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	166.6%	110.1%	110.1%	232.0%	110.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		73.1%	9.7%	9.7%	130.0%	9.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.8%	9.9%	9.9%	26.9%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.2%	40.7%	40.7%	28.7%	40.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	4.3%	4.3%	3.3%	4.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.6%	5.0%	5.0%	0.7%	3.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		56385.6%	33732.2%	33732.2%	25986.3%	13851.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		825.7%	875.0%	875.0%	320.1%	875.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11.6%	1.5%	1.5%	71.0%	1.5%

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

The level of employee's actual costs for the year to date is 28.7% which is less than the budgeted percentage of 40.70%. It is therefore important for council to monitor and managed the employee related cost effectively within the set norm between 35% and 40%.

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

Age Analysis - Debtors

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,026	206	160	140	128	98	639	949	4,346	1,954		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,884	164	79	65	40	36	231	470	8,970	842		
Receivables from Non-ex change Transactions - Property Rates	1400	15,453	143	102	86	77	68	771	1,228	17,928	2,229		
Receivables from Exchange Transactions - Waste Water Management	1500	889	123	54	43	36	26	254	324	1,749	684		
Receivables from Exchange Transactions - Waste Management	1600	1,351	149	65	56	45	31	292	391	2,378	814		
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	0	0	0	0	0	0	0	5	0		
Interest on Arrear Debtor Accounts	1810	25	12	12	12	13	12	167	642	896	846		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(112)	112	111	111	137	85	463	500	1,407	1,297		
Total By Income Source	2000	27,521	909	583	514	475	356	2,817	4,504	37,679	8,666		
2014/15 - totals only		11,793	1,007	596	503	464	366	2,612	4,002	21,343	7,946		
Debtors Age Analysis By Customer Group													
Organs of State	2200	453	3	3	3	4	2	161	332	961	502		
Commercial	2300	3,683	34	14	15	11	15	119	159	4,051	320		
Households	2400	21,102	868	565	495	460	338	2,481	3,982	30,290	7,756		
Other	2500	2,283	4	2	0	1	1	55	31	2,377	88	3,501	
Total By Customer Group	2600	27,521	909	583	514	475	356	2,817	4,504	37,679	8,666	3,501	-

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

Outstanding Debtors:							
Outstanding Debtor Age Analyses as at month-end:							
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL	
'September 2015	11,708,139	2,422,246	14,282,776	580,826	8,682,297	37,676,284	
'October 2015	11,249,342	2,298,144	1,077,838	3,938,851	8,946,558	27,510,733	
						-10,165,551	
Debtors Turnover Rate:							
	NORM	SEPTEMBER	ÓCTOBER				
	11.50- 15 %	23.99%	17.52%				
Number of Accounts issued for the month:							
		SEPTEMBER	ÓCTOBER				
		11,518	12,841				

Credit Control: Actions Applied	SEPTEMBER	ÓCTOBER
Summonses issued	28	105
Section 65(A)1	39	39
Sentences	50	20
Warrant for excecution	37	17
Warrant for arrests	2	6
Garnisee Orders	2	2
Auctions	0	0
Number of debtors handed over to attorneys (Rates & I	38	0
Number of debtors handed over to attorneys (Services	968	0
Electricity Service		
	SEPTEMBER	ÓCTOBER
Number of consumers disconnected due to non-payment	51	24
Number of consumers re-connected	19	4
	32	20

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

The municipality maintained a collection ratio in access of 100% for the months of September and October 2015. That is healthy and ensure that debt collections is continuously being implemented.

Age Analysis – Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2015/16									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	6,707	-	-	-	-	-	-	-	-	6,707	
Bulk Water	0200	104	-	-	-	-	-	-	-	-	104	
PAYE deductions	0300	938	-	-	-	-	-	-	-	-	938	
VAT (output less input)	0400	(126)	-	-	-	-	-	-	-	-	(126)	
Pensions / Retirement deductions	0500	1,324	-	-	-	-	-	-	-	-	1,324	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	8,948	-	-	-	-	-	-	-	-	8,948	-

Council purchases and payments to creditors are under adequate control and paid within the prescribed period of 30 days. No significant problems experienced in respect of creditor payments during the quarter under review.

Investment Portfolio

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
INVESTEC		32 Days	Call	09.10.15 - 09	41	6.5%	10,000	-	10,000
STANDARD		32 Days	Call	09.10.15 - 09	11	6.5%	5,000	-	5,000
Municipality sub-total					52		15,000	-	15,000
Entities									
N/A									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				52		15,000	-	15,000

Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of October 2015 to the amount R11.7m The interest earned on investment for the period under review reflects as follows:

Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	23,601	23,601	-	10,396	8,232	2,049	24.9%	23,601
Local Government Equitable Share			20,679	20,679	-	8,616	6,567	2,049	31.2%	20,679
Finance Management			1,230	1,230	-	1,230	1,230			1,230
Municipal Systems Improvement			150	150	-	150	150			150
Municipal Infrastructure (MIG)			542	542	-	-	-			542
EPWP Incentive			1,000	1,000	-	400	285			1,000
RBIG	3		-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	6,689	6,689	-	4,258	-	4,258	#DIV/0!	6,689
Housing			2,300	2,300	-	2,855	-	2,855	#DIV/0!	2,300
Community Development Workers			54	54	-	-	-			54
Subsidy Main Roads			73	73	-	-	-			73
Subsidy Libraries	4		4,250	4,250	-	1,403	-	1,403	#DIV/0!	4,250
Thusong Centre			12	12	-	-	-			12
Other transfers and grants [insert description]			-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	30,290	30,290	-	14,654	8,232	6,307	76.6%	30,290
Capital Transfers and Grants										
National Government:		-	13,245	13,245	-	4,775	1,663	2,112	127.1%	13,245
Municipal Infrastructure (MIG)			10,245	10,245	-	2,775	663	2,112	318.9%	10,245
Finance Management			220	220	-	220	220			220
Municipal Systems Improvement			780	780	-	780	780			780
INEG			2,000	2,000	-	1,000	-			2,000
Other capital transfers [insert description]										
Provincial Government:		-	220	220	-	21	21	-		220
Subsidy Libraries			21	21	-	21	21	-		21
Thusong Centre			199	199	-	-	-			199
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	13,464	13,464	-	4,796	1,683	2,112	125.5%	13,464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,754	43,754	-	19,449	9,915	8,419	84.9%	43,754

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	23,601	23,601	(13)	8,603	5,900	2,702	45.8%	23,601
Local Government Equitable Share			20,679	20,679	-	8,616	5,170	3,446	66.7%	20,679
Finance Management			1,230	1,230	-	-	308	(308)	-100.0%	1,230
Municipal Systems Improvement			150	150	-	-	38	(38)	-100.0%	150
Municipal Infrastructure (MIG)			542	542	-	-	136	(136)	-100.0%	542
EPWP Incentive			1,000	1,000	(13)	(13)	250	(263)	-105.3%	1,000
Provincial Government:		-	6,689	6,689	-	(2)	1,672	(1,674)	-100.1%	6,689
Housing			2,300	2,300	-	-	575	(575)	-100.0%	2,300
Community Development Workers			54	54	-	(2)	14	(15)	-114.5%	54
Subsidy Main Roads			73	73	-	-	18	(18)	-100.0%	73
Subsidy Libraries			4,250	4,250	-	-	1,062	(1,062)	-100.0%	4,250
Thusong Centre			12	12	-	-	3	(3)	-100.0%	12
District Municipality:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	30,290	30,290	(13)	8,601	7,572	1,028	13.6%	30,290
Capital expenditure of Transfers and Grants										
National Government:		-	13,245	13,245	-	-	3,311	(3,311)	-100.0%	13,245
Municipal Infrastructure (MIG)			10,245	10,245	-	-	2,561	(2,561)	-100.0%	10,245
Finance Management			220	220	-	-	55	(55)	-100.0%	220
Municipal Systems Improvement			780	780	-	-	195	(195)	-100.0%	780
INEG			2,000	2,000	-	-	500	(500)	-100.0%	2,000
Provincial Government:		-	220	220	-	-	55	(55)	-100.0%	220
Subsidy Libraries			21	21	-	-	5	(5)	-100.0%	21
Thusong Centre			199	199	-	-	50	(50)	-100.0%	199
District Municipality:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants:		-	13,464	13,464	-	-	3,366	(3,366)	-100.0%	13,464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,754	43,754	(13)	8,601	10,939	(2,338)	-21.4%	43,754

Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,119	2,299	2,299	165	694	537	157	29%	2,299
Pension and UIF Contributions		333	345	345	26	109	81	28	35%	345
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		812	874	874	64	268	204	64	31%	874
Cellphone Allowance		188	239	239	14	61	56	5	9%	239
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	4	4	1	3	1	2	213%	4
Sub Total - Councillors		3,452	3,760	3,760	270	1,135	879	256	29%	3,760
% increase	4		8.9%	8.9%						8.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,838	4,094	4,094	335	1,340	946	394	42%	4,094
Pension and UIF Contributions		686	746	746	62	246	172	74	43%	746
Medical Aid Contributions		196	214	214	19	71	49	22	44%	214
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		513	629	629	-	-	145	(145)	-100%	629
Motor Vehicle Allowance		504	416	416	27	109	96	13	14%	416
Cellphone Allowance		-	-	-	2	8	-	8	#DIV/0!	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	80	80	6	22	19	3	18%	80
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,861	6,179	6,179	451	1,797	1,427	370	26%	6,179
% increase	4		5.4%	5.4%						5.4%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754	56,754	4,072	16,019	13,108	2,911	22%	56,754
Pension and UIF Contributions		7,770	10,066	10,066	735	2,891	2,325	566	24%	10,066
Medical Aid Contributions		2,543	2,557	2,557	236	924	590	333	56%	2,557
Overtime		3,093	2,434	2,434	266	845	562	283	50%	2,434
Performance Bonus		-	629	629	-	-	145	(145)	-100%	629
Motor Vehicle Allowance		4,006	4,172	4,172	322	1,284	964	320	33%	4,172
Cellphone Allowance		-	237	237	22	107	55	52	95%	237
Housing Allowances		428	542	542	93	355	125	230	184%	542
Other benefits and allowances		2,491	2,781	2,781	351	1,176	642	534	83%	2,781
Payments in lieu of leave		924	500	500	9	36	115	(80)	-69%	500
Long service awards		376	489	489	38	38	113	(75)	-66%	489
Post-retirement benefit obligations	2	1,682	3,270	3,270	173	173	755	(582)	-77%	3,270
Sub Total - Other Municipal Staff		73,029	84,430	84,430	6,317	23,848	19,500	4,348	22%	84,430
% increase	4		15.6%	15.6%						15.6%
Total Parent Municipality		82,342	94,368	94,368	7,039	26,779	21,806	4,973	23%	94,368

Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October																
Description	Ref	Budget Year 2015/16												0		
		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
R thousands	1	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		3,409	6,661	348	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	5,618	48,108	52,926	58,227
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,695	6,405	1,423	7,492	6,833	7,540	6,149	6,571	6,824	6,911	7,614	13,174	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	624	1,551	1,618	1,838	1,692	1,802	1,884	1,725	1,727	1,746	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	993	537	565	629	465	512	517	573	536	60	6,440	7,458	8,590
Service charges - refuse		1,029	925	-	1,000	1,006	1,005	551	884	998	997	1,001	1,752	11,148	12,767	14,570
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		247	265	79	273	431	517	1,278	248	367	379	227	2,122	6,432	6,894	7,391
Interest earned - external investments		90	97	80	160	168	72	227	182	165	231	266	232	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	-	62	67	74	71	74	77	62	72	63	770	809	849
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		172	254	43	27	45	58	68	74	59	42	38	(237)	646	1,282	1,268
Licences and permits		31	31	226	36	26	29	29	28	28	26	25	(184)	330	346	364
Agency services		-	193	1,900	165	78	126	54	120	127	85	103	(1,641)	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	-	1,000	1,000	4,278	759	856	648	3,740	1,284	2,072	30,290	49,172	68,946
Other revenue		319	270	-	357	408	535	334	156	142	185	385	764	3,855	4,141	4,435
Cash Receipts by Source		26,049	20,347	5,718	16,668	16,253	20,710	15,687	15,516	15,845	18,964	17,288	25,540	214,582	255,391	298,857
Other Cash Flows by Source																
Transfer receipts - capital		4,796	-	-	-	6,732	-	-	-	5,049	-	-	(3,112)	13,464	13,761	12,965
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	2,930	-	-	-	-	-	-	-	2,930	11,850	5,235
Increase in consumer deposits		(3)	27	201	23	23	23	23	23	23	23	23	(134)	273	292	312
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		2	2	-	1	1	1	1	1	1	1	1	(2)	6	6	6
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		30,843	20,375	5,919	16,691	25,938	20,733	15,710	15,539	20,917	18,987	17,312	22,292	231,255	281,300	317,376
Cash Payments by Type																
Employee related costs		5,937	6,095	369	7,090	10,717	6,911	7,907	6,949	6,902	7,144	6,998	13,888	86,906	91,934	98,042
Remuneration of councillors		288	288	869	293	293	293	293	457	313	313	313	(253)	3,760	3,968	4,188
Interest paid		-	-	4,713	-	-	825	-	-	-	-	-	(3,979)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	104	10,441	1,926	8,290	5,513	2,367	8,159	1,673	8,704	10,292	72,072	76,144	82,012
Bulk purchases - Water & Sewer		-	93	-	190	35	151	100	43	148	30	158	361	1,310	1,352	1,423
Other materials		-	-	210	-	-	-	-	-	-	-	-	(210)	-	-	-
Contracted services		268	222	189	1,095	496	1,085	648	691	705	776	1,013	1,282	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		301	-	6,067	128	128	128	128	128	128	128	128	(5,855)	1,539	1,570	1,601
General expenses		7,353	2,389	(10,169)	3,471	3,411	6,602	1,011	3,367	3,148	4,495	4,352	14,585	44,015	62,323	81,961
Cash Payments by Type		21,316	16,521	2,351	22,708	17,006	24,285	15,600	14,002	19,503	14,560	21,666	30,111	219,629	248,430	278,802
Other Cash Flows/Payments by Type																
Capital assets		-	12	-	2,919	1,103	2,607	1,475	1,748	1,571	1,186	2,078	6,993	21,691	31,024	26,770
Repayment of borrowing		-	-	-	-	-	239	-	-	-	-	-	239	478	1,755	2,043
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		21,316	16,533	2,351	25,627	18,108	27,131	17,075	15,750	21,074	15,746	23,744	37,343	241,799	281,209	307,615
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning		9,527	3,842	3,568	(8,936)	7,830	(6,398)	(1,365)	(211)	(157)	3,241	(6,433)	(15,052)	(10,543)	91	9,761
Cash/cash equivalents at the month/year end:		16,263	25,790	29,632	33,200	24,264	32,095	25,696	24,331	24,120	23,963	27,204	20,772	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	33,200	24,264	32,095	25,696	24,331	24,120	23,963	27,204	20,772	5,720	5,720	5,811	15,572

Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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

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 - M04 October

Description	Ref	2014/15	Budget Year 2015/16						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		3,575	5,561	5,561	354	354	956	602	63.0%	5,561	
Infrastructure - Road transport		625	2,921	2,921	-	-	502	502	100.0%	2,921	
Roads, Pavements & Bridges		91	2,311	2,311	-	-	397	397	100.0%	2,311	
Storm water		534	610	610	-	-	105	105	100.0%	610	
Infrastructure - Electricity		2,245	2,200	2,200	354	354	378	24	6.4%	2,200	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		2,098	2,200	2,200	354	354	378	24	6.4%	2,200	
Street Lighting		147	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	240	240	-	-	41	41	100.0%	240	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	140	140	-	-	24	24	100.0%	140	
Reticulation Water		-	100	100	-	-	17	17	100.0%	100	
Infrastructure - Sanitation		685	-	-	-	-	-	-	-	-	
Reticulation Sewerage		685	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		19	200	200	-	-	34	34	100.0%	200	
Waste Management		19	200	200	-	-	34	34	100.0%	200	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		1,372	4,876	4,876	12	12	838	827	98.6%	4,876	
Parks & gardens		-	-	-	-	-	-	-	-	-	
Sportsfields & stadia		1,271	1,522	1,522	2	2	262	260	99.3%	1,522	
Swimming pools		-	-	-	-	-	-	-	-	-	
Community halls		-	3,312	3,312	-	-	569	569	100.0%	3,312	
Libraries		-	-	-	-	-	-	-	-	-	
Recreational facilities		101	33	33	-	-	6	6	100.0%	33	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	
Cemeteries		-	10	10	10	10	2	(8)	-470.2%	10	
Social rental housing		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets		2,134	2,510	2,510	28	40	431	391	90.7%	2,510	
General vehicles		157	330	330	1	1	57	56	99.1%	330	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		127	945	945	24	35	162	127	78.2%	945	
Computers - hardware/equipment		222	875	875	-	-	150	150	100.0%	875	
Furniture and other office equipment		1,063	269	269	3	4	46	42	90.5%	269	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		543	90	90	-	-	15	15	100.0%	90	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		21	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Intangibles		280	-	-	-	-	-	-	-	-	
Computers - software & programming		280	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new ass	1	7,361	12,947	12,947	393	406	2,225	1,819	81.8%	12,947	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

Capital expenditure on renewal of existing assets by asset class

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

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		46,400	5,910	5,910	920	920	1,016	96	9.4%	5,910
Infrastructure - Road transport		8,883	1,800	1,800	-	-	309	309	100.0%	1,800
Roads, Pavements & Bridges		6,100	1,800	1,800	-	-	309	309	100.0%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	1,110	81	81	191	109	57.4%	1,110
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	980	81	81	168	87	51.7%	980
Street Lighting		-	130	130	-	-	22	22	100.0%	130
Infrastructure - Water		329	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	3,000	3,000	839	839	516	(323)	-62.6%	3,000
Reticulation Sewerage		-	3,000	3,000	839	839	516	(323)	-62.6%	3,000
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	-	-	-	-	-	-	-
Community		542	1,215	1,215	12	12	209	197	94.4%	1,215
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	1,215	12	12	209	197	94.4%	1,215
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		612	1,620	1,620	0	0	278	278	99.9%	1,620
General vehicles		132	-	-	-	-	-	-	-	-
Specialised vehicles		-	800	800	0	0	137	137	99.8%	800
Plant & equipment		192	88	88	-	-	15	15	100.0%	88
Computers - hardware/equipment		281	97	97	-	-	17	17	100.0%	97
Furniture and other office equipment		7	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	635	-	-	109	109	100.0%	635
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal	1	47,554	8,745	8,745	932	932	1,503	571	38.0%	8,745
Specialised vehicles		-	800	800	0	0	137	137	0	800
Refuse		-	800	800	0	0	137	137	0	800
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Expenditure on repairs and maintenance by asset class

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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

Depreciation by asset class

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		5,985	5,196	5,196	4	4	1,299	1,295	99.7%	5,196
Infrastructure - Road transport		1,548	1,537	1,537	-	-	384	384	100.0%	1,537
Roads, Pavements & Bridges		1,548	1,537	1,537	-	-	384	384	100.0%	1,537
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,294	1,283	1,283	-	-	321	321	100.0%	1,283
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,294	1,283	1,283	-	-	321	321	100.0%	1,283
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,052	1,044	1,044	-	-	261	261	100.0%	1,044
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,052	1,044	1,044	-	-	261	261	100.0%	1,044
Infrastructure - Sanitation		854	847	847	4	4	212	208	98.3%	847
Reticulation		854	847	847	4	4	212	208	98.3%	847
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1,237	486	486	-	-	121	121	100.0%	486
Waste Management		75	74	74	-	-	18	18	100.0%	74
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		1,163	412	412	-	-	103	103	100.0%	412
Community		220	232	232	-	-	58	58	100.0%	232
Parks & gardens		13	13	13	-	-	3	3	100.0%	13
Sportsfields & stadia		15	15	15	-	-	4	4	100.0%	15
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		32	32	32	-	-	8	8	100.0%	32
Libraries		35	48	48	-	-	12	12	100.0%	48
Recreational facilities		123	122	122	-	-	31	31	100.0%	122
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		1	1	1	-	-	0	0	100.0%	1
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		0	0	0	-	-	0	0	100.0%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		9	9	9	-	-	2	2	100.0%	9
Housing development		-	9	9	-	-	2	2	100.0%	9
Other		9	-	-	-	-	-	-	-	-
Other assets		3,752	2,731	2,731	-	-	683	683	100.0%	2,731
General vehicles		940	932	932	-	-	233	233	100.0%	932
Specialised vehicles		52	62	62	-	-	16	16	100.0%	62
Plant & equipment		314	311	311	-	-	78	78	100.0%	311
Computers - hardware/equipment		332	330	330	-	-	82	82	100.0%	330
Furniture and other office equipment		470	466	466	-	-	116	116	100.0%	466
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		74	73	73	-	-	18	18	100.0%	73
Other Buildings		245	229	229	-	-	57	57	100.0%	229
Other Land		1,057	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	110	110	-	-	28	28	100.0%	110
Other		268	217	217	-	-	54	54	100.0%	217
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		122	122	122	-	-	30	30	100.0%	122
Computers - software & programming		122	122	122	-	-	30	30	100.0%	122
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		10,088	8,289	8,289	4	4	2,072	2,069	99.8%	8,289
Specialised vehicles		52	62	62	-	-	16	16	0	62
Refuse		52	62	62	-	-	16	16	0	62
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

7. Other Information

7.1 Expenditure Management:

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

7.1.1 Personnel

Leave schedule for the month October 2015 as per **Annexure "B"**

7.1.2 Salary Payment:

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

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

OVERTIME paid for the period ending 31 OCTOBER 2015

<u>DEPARTMENT</u>	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
- Municipal Manager	25.2%	0.00	2,395.98	2,395.98	3,166.67	9,500.00
TOTAL	25.2%	0.00	2,395.98	2,395.98	3,166.67	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	57.7%	6,509.90	128.54	6,638.44	3,833.33	11,500.00
- Budget and Treasury Office	38.1%	3,567.15	816.87	4,384.02	3,833.33	11,500.00
TOTAL	47.9%	10,077.05	945.41	11,022.46	7,666.67	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	821.73	12,353.10	13,174.83	0.00	0.00
TOTAL	0.0%	821.73	12,353.10	13,174.83	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	36.9%	62,882.87	33,213.68	96,096.55	86,816.67	260,450.00
- Environmental Affairs	46.4%	14,181.37	0.00	14,181.37	10,186.67	30,560.00
- Public Services	0.0%	0.00	0.00	0.00	3,623.33	10,870.00
- Parks and Sport Facilities	42.5%	19,093.20	6,002.17	25,095.37	19,690.00	59,070.00
- Beaches and Holiday Resorts	31.4%	62,800.77	29,411.56	92,212.33	97,936.67	293,810.00
TOTAL	34.8%	158,958.21	68,627.41	227,585.62	218,253.33	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	33.0%	2,368.53	(56.60)	2,311.93	2,333.33	7,000.00
- Water	39.3%	119,374.18	57,246.18	176,620.36	149,786.67	449,360.00
- Sewerage and sanitation	42.0%	121,184.75	54,752.33	175,937.08	139,496.67	418,490.00
- Refuse Removal Services	34.5%	74,570.66	30,070.35	104,641.01	101,090.00	303,270.00
- Streets and Stormwater	13.1%	15,007.39	3,116.09	18,123.48	46,086.67	138,260.00
TOTAL	36.3%	332,505.51	145,128.35	477,633.86	438,793.33	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	26.3%	76,146.13	36,986.29	113,132.42	143,340.00	430,020.00
TOTAL	26.3%	76,146.13	36,986.29	113,132.42	143,340.00	430,020.00
TOTAL	34.7%	578,508.63	266,436.54	844,945.17	811,220.00	2,433,660.00

STANDBY ALLOWANCES paid for the period ending 31 OCTOBER 2015

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	No budget	3,293.28	1,624.28	4,917.56	0.00	0.00
- Budget and Treasury Office	No budget	3,886.17	1,201.42	5,087.59	0.00	0.00
TOTAL		7,179.45	2,825.70	10,005.15	0.00	0.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	10,391.46	2,587.98	12,979.44	0.00	0.00
- Client Services	No budget	14,071.08	5,732.01	19,803.09	0.00	0.00
TOTAL		24,462.54	8,319.99	32,782.53	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	47.5%	17,698.32	13,482.48	31,180.80	21,900.00	65,700.00
- Environmental Affairs	No budget	12,338.71	0.00	12,338.71	0.00	0.00
- Buiding and Commonage	0.0%	0.00	0.00	0.00	21,887.00	65,661.00
- Parks and Sport Facilities	0.0%	0.00	0.00	0.00	15,109.33	45,328.00
- Beaches and Holiday Resorts	80.6%	54,487.06	23,643.62	78,130.68	32,309.00	96,927.00
TOTAL	44.5%	84,524.09	37,126.10	121,650.19	91,205.33	273,616.00
INFRASTRUCTURE DIRECTORATE						
- Water	46.3%	89,399.54	50,438.48	139,838.02	100,769.00	302,307.00
- Sewerage and sanitation	78.0%	114,418.88	49,900.25	164,319.13	70,198.33	210,595.00
- Refuse Removal Services	0.0%	0.00	0.00	0.00	33,357.67	100,073.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	106,467.00	319,401.00
TOTAL	32.6%	203,818.42	100,338.73	304,157.15	310,792.00	932,376.00
ELECTRICAL SERVICES						
- Electrical Services	61.0%	85,463.22	36,509.20	121,972.42	66,647.00	199,941.00
TOTAL	61.0%	85,463.22	36,509.20	121,972.42	66,647.00	199,941.00
TOTAL	42.0%	405,447.72	185,119.72	590,567.44	468,644.33	1,405,933.00

A total amount of R2,43 million is budgeted for overtime in respect of the financial year under review. The total spending at the year to dated totals R844 thousand and / or 34.7%. This spending pattern is in line with projections for overtime, although some sections within administration spend more than the projected budget.

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

- Revenue Management – 57.7% spending
- Environmental affairs - 46.4% spending
- Information services (IT) - No budget

The budgeted totals for standby is R1,41 million. The year to date reflects a 242% spending and / or R590 thousand of the total budget.

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

- Beaches and Holiday resorts – 80.6%
- Sewerage and sanitation – 78%
- Electricity services - 61%

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

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

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

7.1.3 Trade Creditors:

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

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

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

Expenditure in respect of:	Requisition Number		Amount
	From	To	
31 OCTOBER 2015	28287	28476	
Check Payments	90019	90449	
ACB-Payments			23,959,308.58
Amount Paid			
Total Investment			15,000,000.00

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

7.2 Revenue Management:

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

Equitable Allocation received versus Budget:				Budget	Received	UNSPENT
12010251000000				20,679,000	8,616,000	-
Allocation for the Financial				20,679,000	8,616,000	0
Equitable Allocation spent versus Budget:				Budget	Allocated	UNSPENT
Free Basics : Electricity (ESKOM)	15080126700000	OCT 2015	253,310	89,082	164,228	
Free Basics : Electricity	12010126600000	OCT 2015	0	20,068	(20,068)	
Free Basics : Refuse Removal	12010126800000	OCT 2015	3,454,690	1,026,616	2,428,074	
Free Basics : Sanitation	12010126900000	OCT 2015	2,835,790	686,949	2,148,841	
Free Basics : Water	12010127000000	OCT 2015	1,229,520	788,140	441,380	
				7,773,310	2,610,855	5,162,455

Electronic receipts in respect of debtor payments:

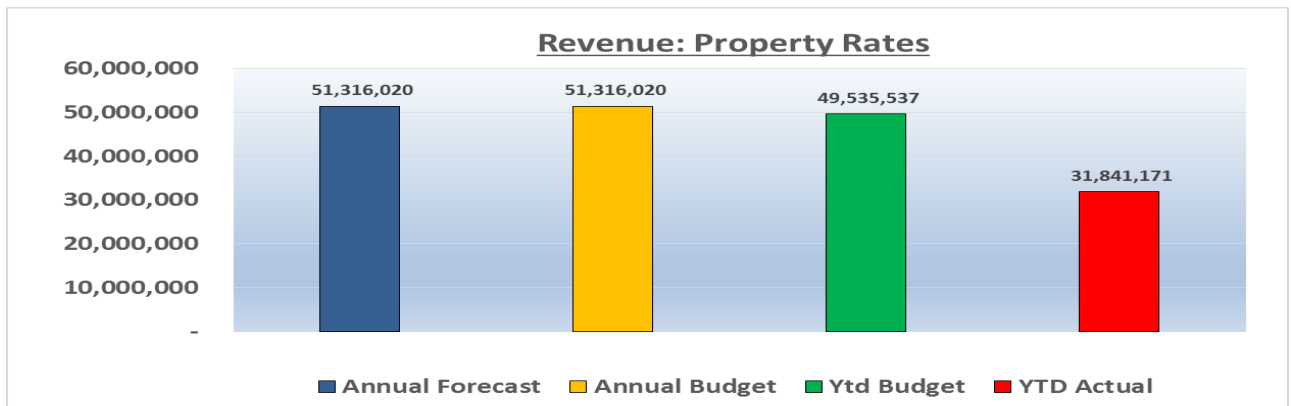
Electronic receipts:				
Detail of monthly transactions up-to-date:				
Month	"Easy-pay"	ACB-Payments:	P@U	PAY N BILL
Oktober 14	1,301,179.00	5,766,923.09	1,448,855.08	1,047,355.31
November 14	819,257.00	2,735,675.63	1,049,230.51	566,307.31
Desember 14	739,807.00	2,745,964.05	1,192,392.60	590,278.68
January 15	591,585.00	2,759,024.85	1,074,459.42	452,278.72
February 15	667,282.00	3,351,044.25	1,114,856.68	628,144.66
March 15	673,882.00	2,992,535.95	1,054,879.46	507,405.91
April 15	695,754.00	2,789,853.75	1,076,792.92	487,282.90
May 15	650,576.00	2,776,499.42	972,453.21	462,604.59
June 15	696,094.00	2,711,005.22	966,020.74	412,956.23
July 15	439,109.32	2,613,967.86	1,229,290.07	540,678.75
August 15	1,560,937.35	2,814,452.51	1,174,877.82	818,629.96
September 15	1,235,993.82	3,097,365.10	1,372,819.02	701,618.20
October 15	1,287,482.78	6,525,878.64	1,654,531.90	1,059,063.25

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

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (OKTOBER 15)			
PERSON	AMOUNT	FREKWENCY	HANDED OVER
M J KLOPPERS	661.22	Lawyers Acc	Yes
M J KLOPPERS	762.19	Monthly	No
H J KLOPPERS	377.04	Lawyers Acc	Yes
B G P KLOPPERS	129.72	Monthly	No
CAPE AGULHAS PIGGERY	2,423.37	Annually	No
N VALENTINE	281.68	Annually	No
B MAFENGU	176.13	Dormant	No
JJ KLOPPERS	6,515.22	Lawyers Acc	Yes
GOVERNMENT COMM.	2,900.81	Monthly	No
D JAARS	645.54	Lawyers Acc	Yes
D JAARS	568.60	Lawyers Acc	Yes
D JAARS	782.48	Lawyers Acc	Yes
J DAVIDS	100.77	Monthly	No
BREDASDORP KLEINBOERE	12,898.71	Annually	No
BREDASDORP KLEINBOERE	7,087.49	Lawyers Acc	Yes
TARGETSHELF	5,464.60	Lawyers Acc	Yes
TEHILLA COMMUNITY	1,687.66	Lawyers Acc	Yes
TEHILLA COMMUNITY	1,274.80	Monthly	No
SA SOCIAL SECURITY	817.74	Monthly	No
R WYNGAARD	1,310.83	Lawyers Acc	Yes
T VAN ZYL	90.26	Monthly	No
HAASBEKKIE CRECHE	160.20	Lawyers Acc	Yes
HAASBEKKIE CRECHE	479.48	Lawyers Acc	Yes
HAASBEKKIE CRECHE	326.24	Monthly	Yes
J DE JAGER	273.62	Lawyers Acc	Yes
J DE JAGER	1,206.67	Monthly	No
J DE JAGER	268.50	Monthly	Yes
	49,671.57		

7.2.1 Actual Revenue - Property Rates and Service Charges:

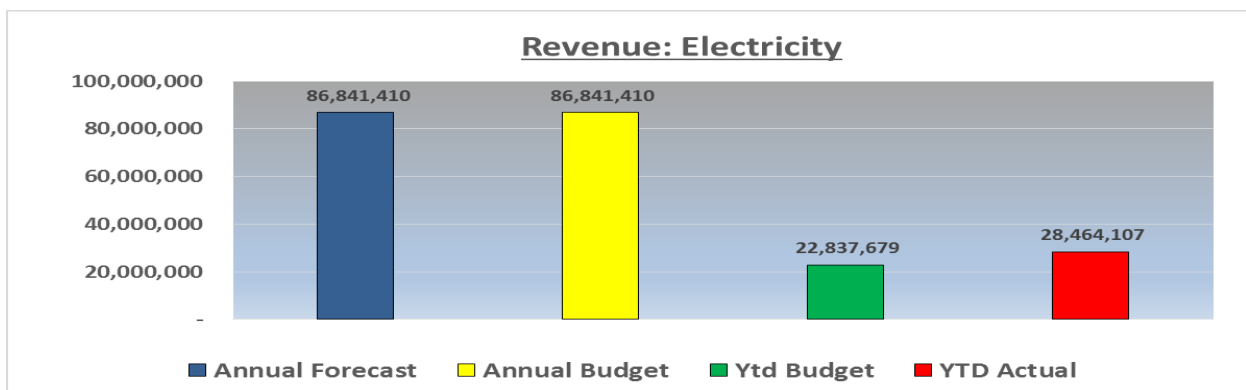
7.2.1.1 Property Rates:



Property rates for the year to date reflects a total of R31.8m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

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

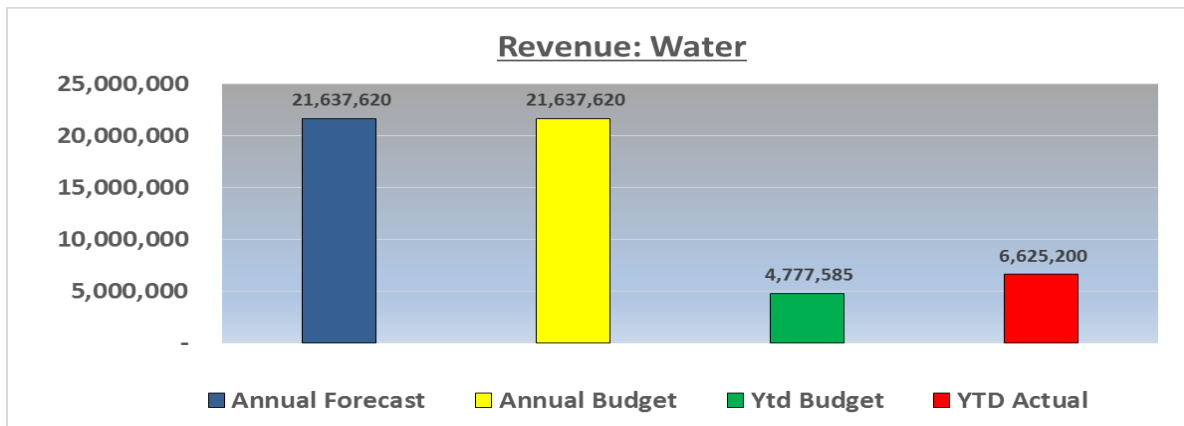
7.2.1.2 Electricity:



Year to date Electricity income totals R28.4m of a total projected budget of R86.8m.

Comparison to year to date performance based on a proportional allocation of the revenue budget the performance represents a total of 124.6% of projections. This is higher than projections.

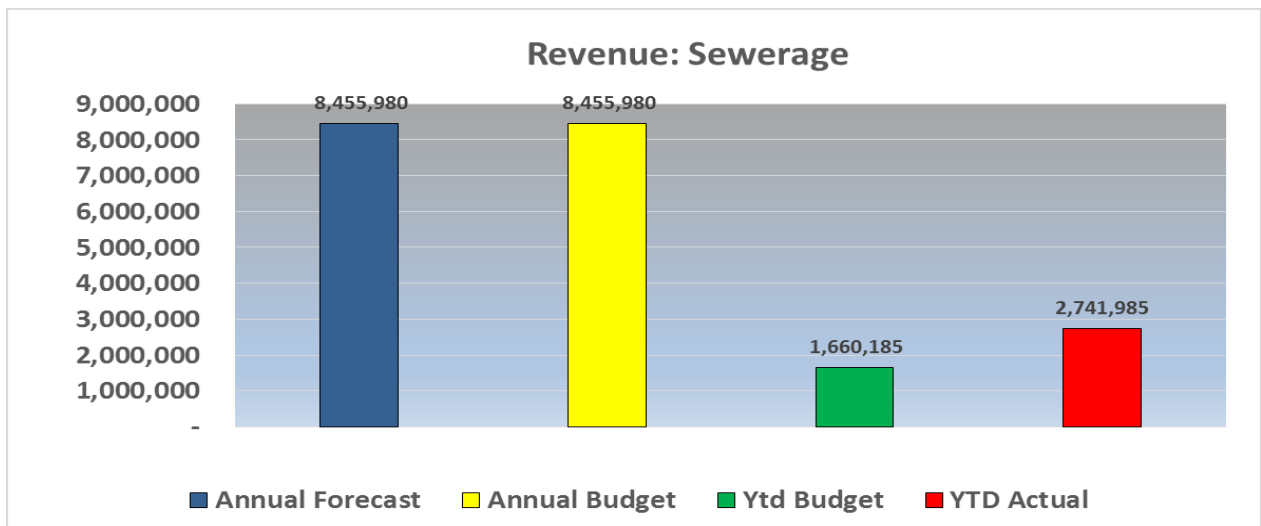
7.2.1.3 Water:



Revenue totals R6.62 million for the period ending 31 October 2015. This is higher than the projected R4.8 million based on a proportional allocation of the budget.

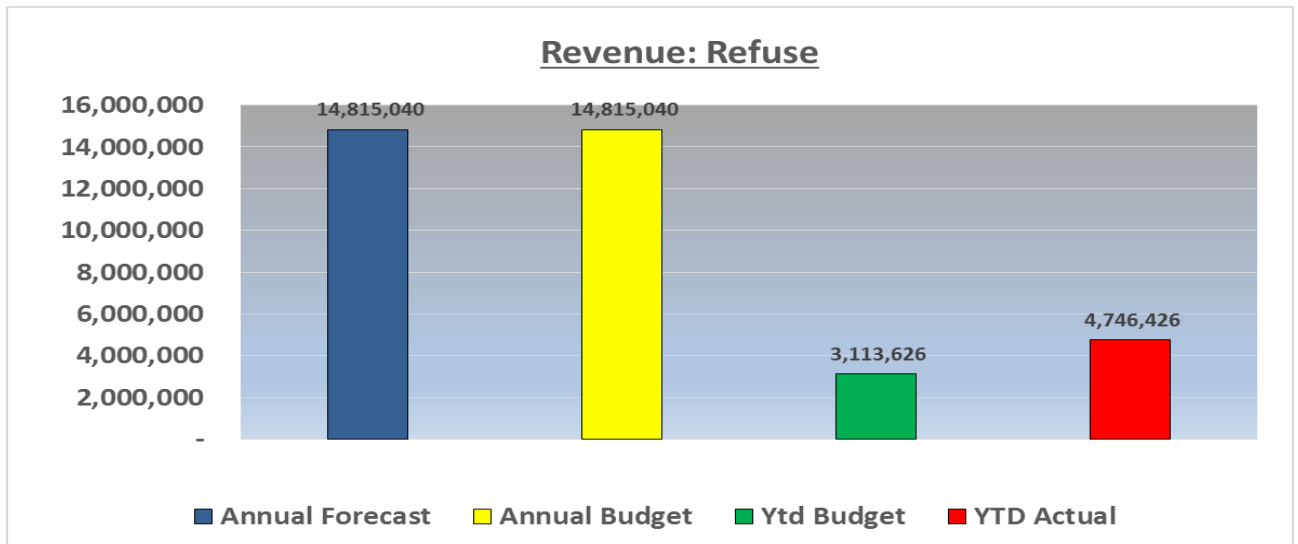
The period under review was primarily the winter period and this also contributes to the lower than expected revenue income. Increases in revenue income is expected over the 2nd and 3rd quarter of the financial year, due to the holiday season.

7.2.1.4 Sewerage:



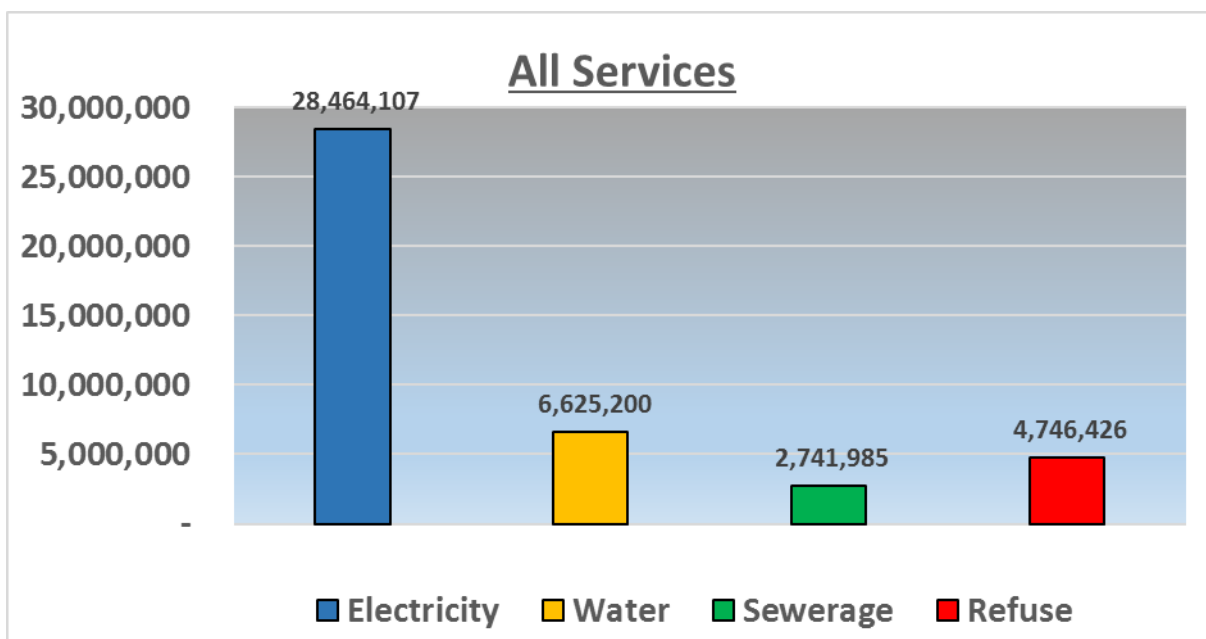
Based on the budget the income is higher than projections with a total of R1.08 million. This is not cause for concern and the finance department will monitor the income performance over the 2nd quarter and corrective measures will be implemented with the mid-year budget and performance assessment in January 2016.

7.2.1.5 Refuse Removal:



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

7.2.1.6 Consolidated Service revenues



The majority of the municipal services income is received from Electricity. This is in line with the projections during the Budget approved in May 2015. With the end of the 1st quarter the municipality revenues reflect on par performance with projections.

7.3 Internship Programme

As per National Treasury regulations and per Financial Management Grant (FMG) conditions the municipality is obliged to appoint five Finance Interns. The municipality conforms as the two vacant positions have been filled effective from 1st December 2014.

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

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

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

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

7.4 SCOA Implementation

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

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

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

7.5 Long-Term Financial Plan

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

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

9. **Municipal Manager's Quality Certificate:**

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2015-16(M04)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 09 November 2015



QUALITY CERTIFICATE

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

(mark as appropriate)

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

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

Print name P.J. van Bilsen

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

Signature [Signature]

Date 13/11/2015