

# Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## MONTHLY BUDGET REPORT

JUNE 2015

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## 1. Council Resolution

### To The Executive Mayor

In accordance with Section 52(d) 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 June 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 June 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.
- Content of this pre-liminary report is subject to audit verification and ongoing amendments as part of the 2014/15 financial year end finalisation procedure.



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Mr D O'Neill  
Municipal Manager

Date: 16/07/15.....

## **2. INTRODUCTION**

### **2.1 PURPOSE**

The purpose of this report is to comply with section 52(d) 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 52 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.

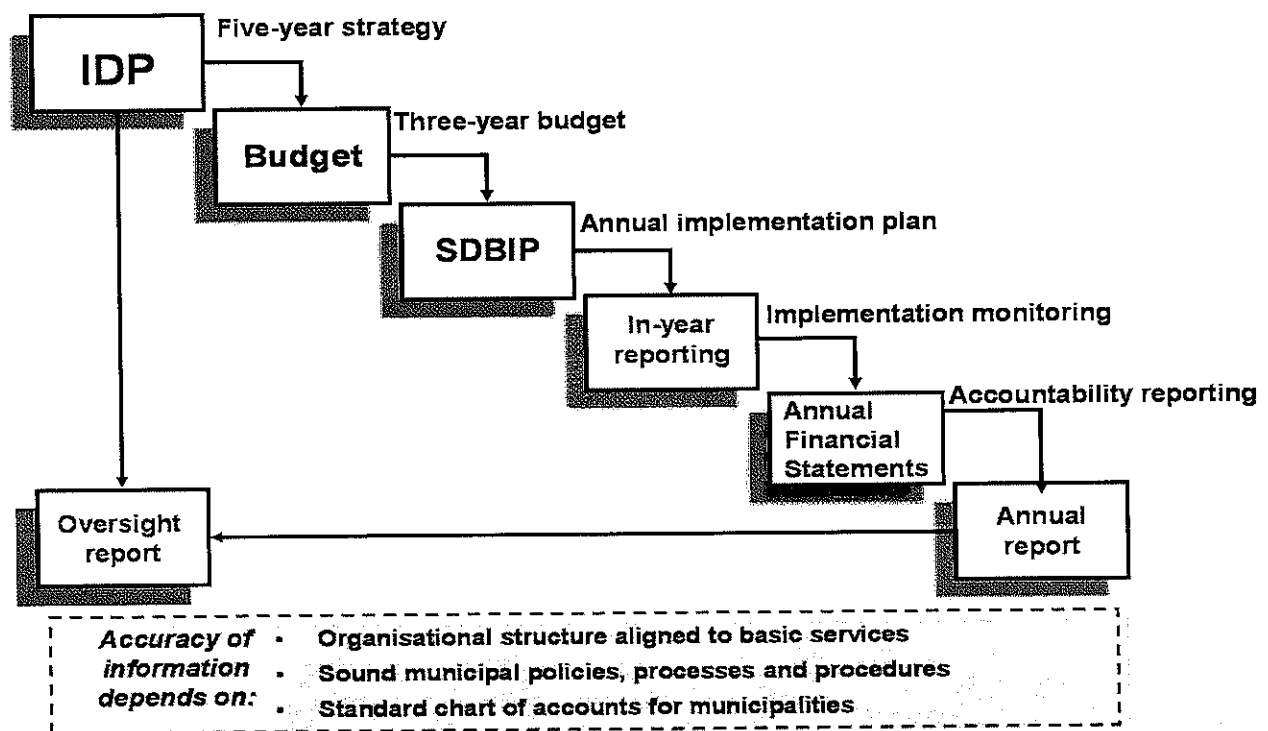
### 3.1 Budget Process:

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:

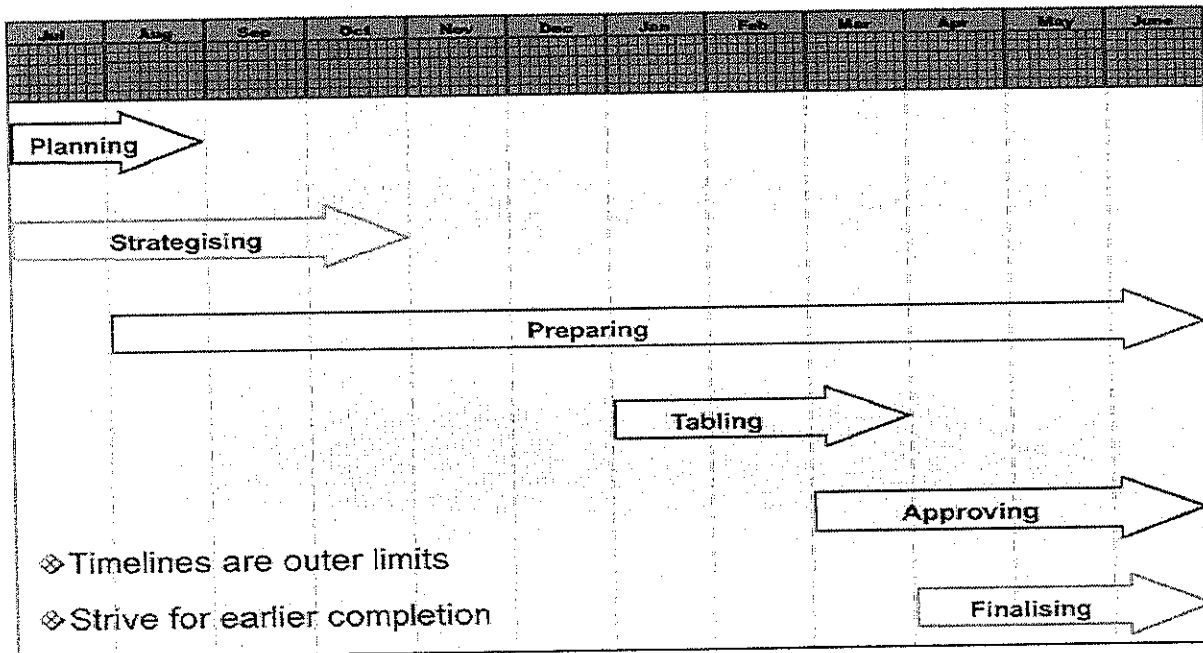
- o Reporting on the previous year budget;
- o Current year budget implementation; and
- o Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

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



The budget process plan in respect of the 2014/15 financial year has been submitted to the Executive Mayor and / or council for approval on 26 August 2014 as prescribed in terms of section 21 (1)(b) of the MFMA.

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



A Budget and IDP Process Plan has submitted and approved by council on 26 August 2014 as already indicated. Aligned with the above mentioned plan a Strategic Planning session was held by the Executive Mayor on 13 & 14 November 2014 and the issue of preliminary guidelines (based on the 2014/15 National Treasury budget guidelines) in respect of the 2015/16 financial budget have been forwarded to all Head of Departments / Sectional Managers during mid December 2014.

The proposed time frame for key deliverables in respect of the 2015/16 budget preparation is as follows:

- Budget Information Session 19 December 2014
- Distribution of budget preparation documentation 22 December 2014
- Budget Input – HOD / Managers 16 January 2015
- Budget Workshop with Managers 23-25 February 2015
- Budget Workshop with Councillors 10-11 March 2015
- Draft Budget to Council 31 March 2015
- Final Budget to Council 29 May 2015

The draft budget in respect of the 2015/16 financial year has been submitted for adoption by council on 30 March 2015 as prescribed in terms

of the Municipal Finance Management Act (MFMA). The relevant draft budget and approved annual budget documentation in electronic format and hard copy has been submitted to the respective National and Provincial Treasury in terms of the National Treasury circular guidelines for input and / or comments.

Community participation process through the Executive Mayor's "Budget Imbizo – 2015/16" took place as follows:

<b>Ward</b>	<b>Venue</b>	<b>Date and Time</b>
1	Napier Community Hall	16 April 2015 om 19:00
2	"Liefdesnessie" Hall	21 April 2015 om 19:00
3	Nelson Mandela Hall	14 April 2015 om 19:00
4	Glaskasteel Sports complex	20 April 2015 om 19:00
5	Arniston Community Hall	23 April 2015 om 19:00

The annual budget in respect of the 2015/16 financial year has been submitted for consideration and approval by council on 26 May 2015 as prescribed in terms of the Municipal Finance Management Act (MFMA). The inputs and comments made by the community during the budget consultation process as well as the written comments received from Provincial Treasury has been considered by the Executive Mayor as part of the budget's final approval. An information brochure in respect of the approved budget 2015/16 will be distributed to the community during July 2015 together with the monthly account statements.

### **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.

Provision has been made in the 2014/15 budget year for the establishment of a Budget Treasury Office therefore as a result the Cape Agulhas Municipality is currently in process to restructure its finance department with the incorporation of the newly established unit and to build in-house capacity in order to perform the specific responsibilities as required in terms of applicable legislation

A service provider has been appointed to assess the municipality's current organizational structure and to perform Job Profiling / Job Evaluation in respect of all affected positions within the finance department due to the

process of restructuring and / or alignment. The Job Profiling / Job Evaluation has been completed during February 2015 in terms of the scheduled project plan and the two vacant managerial positions in the Budget Treasury Office and Supply Chain Management Section respectively has been advertised for filling. The position Manager: Supply Chain Management has been filled during April 2015 and interviews in respect of the Manager: Budget & Treasury Office took place on 29 June 2015.

### **3.3 Financial Statements for the Year-ended 30 June 2014:**

The Annual Financial Statements for the year ended 30 June 2014 has been submitted to the Office of Auditor General on 29 August 2014 for audit verification and the consolidated report has been submitted on 30<sup>th</sup> September 2014 as required in terms of section 126(1)(b) of the MFMA.

A draft set of 2013/14 annual financial statements has been submitted on the 22 August 2014 to the members of the Audit Committee, the Provincial Treasury and the Office of the Auditor General to do a pre-check before the final submission date as required in terms of the prescribe legislation.

The Cape Agulhas Municipality manage to receive an unqualified audit opinion with no matters of emphasis in respect of 2013/14 financial year 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.

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 will be 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 summarises the overall position on the capital and operating budgets.

R'000	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	56 967	245 689	230 104
<b>Budget to date (BTD)</b>	56 967	245 689	230 104
<b>Year to date (YTD)</b>	54 915	236 549	225 788
<b>Variance to SDBIP</b>	(2052)	(9 140)	(4 316)
<b>YTD% Variance to SDBIP</b>	3.60%	3.72%	(1.88%)
<b>% of Annual Budget</b>	96.40%	96.28%	98.12%

#### Relevant information

- At present, operating expenditure incurred amounts to 96.28% of the annual budgeted expenditure and operating revenue amounts to 98.12% of the annual budgeted revenue; refer to table C3 & C4 for more detail.
- Year-to-date revenue is 1.88% less than the projected budget-to-date.
- Year-to-date operating expenditure is 3.72% less than the projected budget-to-date.
- Year-to-date capital expenditure is 3.60% less than the projected budget-to-date mainly as a result of savings due to council's approved budget & virement policy principles. Total capital expenditure incurred to date amounts to 96.40% of annual budget.
- The budgeted figures reflects the adjustment budget's (2014/15) as well as the special adjustment budget (2014/15) figures approved by council respectively during February 2015 and June 2015.

#### Conclusion

- No material variances in excess of 10% identified between the budgeted figure and actual figures to date.

## 5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M12 June

Description	2013/14	Budget Year 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>									
<b>Financial Performance</b>									
Property rates	39 325	42 304	42 783	0	42 895	42 783	112	0%	42 895
Service charges	104 594	115 731	118 927	9 767	117 047	118 927	(1 880)	-2%	117 047
Investment revenue	1 889	1 666	1 741	168	1 849	1 741	107	6%	1 849
Transfers recognised - operational	51 666	47 665	52 594	2 077	50 172	52 594	(2 421)	-5%	50 172
Other own revenue	14 172	11 479	14 059	(544)	13 826	14 059	(233)	-2%	13 826
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 646</b>	<b>218 845</b>	<b>230 104</b>	<b>11 468</b>	<b>225 788</b>	<b>230 104</b>	<b>(4 316)</b>	<b>-2%</b>	<b>225 788</b>
Employee costs	73 679	78 871	75 937	6 002	74 962	75 937	(975)	-1%	74 962
Remuneration of Councillors	3 288	3 511	3 511	288	3 423	3 511	(87)	-2%	3 423
Depreciation & asset impairment	10 729	6 945	8 427	653	8 985	8 427	558	7%	8 985
Finance charges	1 142	1 242	4 746	3 408	4 710	4 746	(36)	-1%	4 710
Materials and bulk purchases	54 261	59 397	60 311	5 414	58 311	60 311	(2 000)	-3%	58 311
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	76 437	76 514	92 757	8 087	86 157	92 757	(6 600)	-7%	86 157
<b>Total Expenditure</b>	<b>219 535</b>	<b>226 480</b>	<b>245 689</b>	<b>23 851</b>	<b>236 549</b>	<b>245 689</b>	<b>(9 140)</b>	<b>-4%</b>	<b>236 549</b>
<b>Surplus/(Deficit)</b>	<b>(7 889)</b>	<b>(7 635)</b>	<b>(15 585)</b>	<b>(12 384)</b>	<b>(10 760)</b>	<b>(15 585)</b>	<b>4 825</b>	<b>-31%</b>	<b>(10 760)</b>
Transfers recognised - capital	14 782	11 071	14 352	2 559	12 814	14 352	(1 538)	-11%	12 814
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>	<b>3 286</b>	<b>-266%</b>	<b>2 053</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>	<b>3 286</b>	<b>-266%</b>	<b>2 053</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>33 154</b>	<b>14 701</b>	<b>56 967</b>	<b>4 658</b>	<b>54 915</b>	<b>56 967</b>	<b>(2 052)</b>	<b>-4%</b>	<b>54 915</b>
Capital transfers recognised	15 416	11 071	14 817	3 006	13 670	14 817	(1 146)	-8%	13 670
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	168	-	879	879	879	879	-	-	879
Internally generated funds	17 570	3 631	41 271	773	40 365	41 271	(906)	-2%	40 365
<b>Total sources of capital funds</b>	<b>33 154</b>	<b>14 701</b>	<b>56 967</b>	<b>4 658</b>	<b>54 915</b>	<b>56 967</b>	<b>(2 052)</b>	<b>-4%</b>	<b>54 915</b>
<b>Financial position</b>									
Total current assets	40 177	35 334	27 898		37 040				37 040
Total non current assets	335 851	327 450	347 963		381 740				381 740
Total current liabilities	26 275	18 912	22 274		22 237				22 237
Total non current liabilities	58 391	59 073	63 491		103 137				103 137
<b>Community wealth/Equity</b>	<b>291 362</b>	<b>284 800</b>	<b>290 096</b>		<b>293 406</b>				<b>293 406</b>
<b>Cash flows</b>									
Net cash from (used) operating	24 622	10 170	6 004	(8 039)	12 357	6 004	(6 354)	-106%	12 357
Net cash from (used) investing	(27 869)	(14 695)	(19 630)	(3 785)	(17 543)	(19 630)	(2 087)	11%	(17 543)
Net cash from (used) financing	92	(98)	(70)	(23)	41	(70)	(111)	159%	41
<b>Cash/cash equivalents at the month/year end</b>	<b>21 407</b>	<b>13 443</b>	<b>7 711</b>	<b>-</b>	<b>16 263</b>	<b>7 711</b>	<b>(8 552)</b>	<b>-111%</b>	<b>16 263</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	11 793	1 007	596	503	464	366	2 612	4 002	21 343
<b>Creditors Age Analysis</b>									
Total Creditors	7 595	-	-	-	-	-	-	-	7 595

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) - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		105 007	67 278	70 822	(646)	69 508	70 822	(1 314)	-2%	69 508
Executive and council		61 675	20 320	20 327	306	20 120	20 327	(207)	-1%	20 120
Budget and treasury office		42 714	46 874	47 505	284	47 802	47 505	297	1%	47 802
Corporate services		618	84	2 990	(1 236)	1 587	2 990	(1 404)	-47%	1 587
<i>Community and public safety</i>		14 004	32 392	38 950	2 581	37 153	38 950	(1 797)	-5%	37 153
Community and social services		6 295	24 826	30 429	2 177	28 730	30 429	(1 699)	-6%	28 730
Sport and recreation		4 254	4 624	4 729	101	5 449	4 729	721	15%	5 449
Public safety		3 455	2 942	3 792	303	2 974	3 792	(819)	-22%	2 974
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		212	11 118	11 652	1 618	10 658	11 652	(995)	-9%	10 658
Planning and development		-	-	521	170	904	521	383	74%	904
Road transport		212	11 118	11 132	1 448	9 754	11 132	(1 377)	-12%	9 754
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		107 204	119 127	123 032	10 474	121 283	123 032	(1 749)	-1%	121 283
Electricity		71 612	76 821	80 017	6 686	77 573	80 017	(2 444)	-3%	77 573
Water		17 163	20 422	20 422	1 679	20 632	20 422	210	1%	20 632
Waste water management		7 656	8 568	9 277	985	9 746	9 277	469	5%	9 746
Waste management		10 773	13 316	13 316	1 125	13 332	13 316	16	0%	13 332
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	226 427	229 916	244 456	14 027	238 602	244 456	(5 854)	-2%	238 602
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		87 797	62 996	71 058	9 024	68 472	71 058	(2 586)	-4%	68 472
Executive and council		43 090	19 599	21 875	1 915	20 933	21 875	(941)	-4%	20 933
Budget and treasury office		27 512	26 547	31 125	5 594	29 683	31 125	(1 442)	-5%	29 683
Corporate services		17 195	16 851	18 058	1 515	17 856	18 058	(203)	-1%	17 856
<i>Community and public safety</i>		26 154	46 758	52 522	4 095	51 320	52 522	(1 203)	-2%	51 320
Community and social services		12 574	31 292	36 128	2 935	36 169	36 128	41	0%	36 169
Sport and recreation		6 979	9 056	8 590	590	8 129	8 590	(462)	-5%	8 129
Public safety		6 601	6 410	7 804	571	7 022	7 804	(782)	-10%	7 022
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 595	16 039	21 083	1 490	18 517	21 083	(2 566)	-12%	18 517
Planning and development		-	-	4 536	287	3 490	4 536	(1 047)	-23%	3 490
Road transport		12 202	15 466	16 219	1 162	14 692	16 219	(1 527)	-9%	14 692
Environmental protection		393	573	328	42	335	328	7	2%	335
<i>Trading services</i>		92 989	100 687	101 026	9 242	98 240	101 026	(2 785)	-3%	98 240
Electricity		61 943	69 692	68 380	6 316	66 093	68 380	(2 288)	-3%	66 093
Water		12 182	12 876	13 038	1 347	13 467	13 038	429	3%	13 467
Waste water management		6 911	6 895	7 201	668	7 372	7 201	172	2%	7 372
Waste management		11 952	11 223	12 406	911	11 308	12 406	(1 098)	-9%	11 308
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	219 535	226 480	245 689	23 851	236 549	245 689	(9 140)	-4%	236 549
<b>Surplus/ (Deficit) for the year</b>		6 893	3 436	(1 233)	(9 824)	2 053	(1 233)	3 286	-266%	2 053

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)

Material variances in terms of the projected expenditure for the financial year under review has been rectified during the adjustment budget in February 2015 as per legislative requirement and in terms of a special adjustment budget approved by council on 30 June 2015.

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	Budget Year 2014/15								
		2013/14 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>	1									
Vote 1 - Executive and Council		61 675	20 320	20 327	306	20 120	20 327	(207)	-1,0%	20 120
Vote 2 - Budget and Treasury Office		42 714	46 874	47 505	284	47 802	47 505	297	0,6%	47 802
Vote 3 - Corporate Services		618	84	3 511	(1 066)	2 490	3 511	(1 021)	-29,1%	2 490
Vote 4 - Community and Social Services		6 295	24 826	30 429	2 177	28 730	30 429	(1 699)	-5,6%	28 730
Vote 5 - Sport and Recreation		4 254	4 624	4 729	101	5 449	4 729	721	15,2%	5 449
Vote 6 - Public Safety		3 455	2 942	3 792	303	2 974	3 792	(819)	-21,6%	2 974
Vote 7 - Road Transport		212	85	99	1	96	99	(3)	-2,6%	96
Vote 8 - Electricity		71 612	76 821	80 017	6 686	77 573	80 017	(2 444)	-3,1%	77 573
Vote 9 - Water		17 163	20 422	20 422	1 679	20 632	20 422	210	1,0%	20 632
Vote 10 - Waste Water Management		7 656	8 568	9 277	985	9 746	9 277	469	5,1%	9 746
Vote 11 - Waste Management		10 773	13 316	13 316	1 125	13 332	13 316	16	0,1%	13 332
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	11 033	11 033	1 447	9 658	11 033	(1 375)	-12,5%	9 658
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>226 427</b>	<b>229 916</b>	<b>244 456</b>	<b>14 027</b>	<b>238 602</b>	<b>244 456</b>	<b>(5 854)</b>	<b>-2,4%</b>	<b>238 602</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		43 090	19 599	21 875	1 915	20 933	21 875	(941)	-4,3%	20 933
Vote 2 - Budget and Treasury Office		27 512	26 547	31 125	5 594	29 683	31 125	(1 442)	-4,6%	29 683
Vote 3 - Corporate Services		17 195	16 851	22 595	1 802	21 345	22 595	(1 249)	-5,5%	21 345
Vote 4 - Community and Social Services		12 574	31 292	36 128	2 935	36 169	36 128	41	0,1%	36 169
Vote 5 - Sport and Recreation		6 979	9 056	8 590	590	8 129	8 590	(462)	-5,4%	8 129
Vote 6 - Public Safety		6 601	6 410	7 804	571	7 022	7 804	(782)	-10,0%	7 022
Vote 7 - Road Transport		9 896	11 005	11 305	713	11 366	11 305	60	0,5%	11 366
Vote 8 - Electricity		61 943	69 692	68 380	6 316	66 093	68 380	(2 288)	-3,3%	66 093
Vote 9 - Water		12 182	12 876	13 038	1 347	13 467	13 038	429	3,3%	13 467
Vote 10 - Waste Water Management		6 911	6 895	7 201	668	7 372	7 201	172	2,4%	7 372
Vote 11 - Waste Management		11 952	11 223	12 406	911	11 308	12 406	(1 098)	-8,9%	11 308
Vote 12 - Environmental Protection		393	573	328	42	335	328	7	2,2%	335
Vote 13 - Other		2 306	4 461	4 913	449	3 326	4 913	(1 587)	-32,3%	3 326
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>219 535</b>	<b>226 480</b>	<b>245 689</b>	<b>23 851</b>	<b>236 549</b>	<b>245 689</b>	<b>(9 140)</b>	<b>-3,7%</b>	<b>236 549</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>	<b>3 286</b>	<b>-266,5%</b>	<b>2 053</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.

Material variances in terms of the projected expenditure for the financial year under review has been rectified during the adjustment budget in February 2015 as per legislative requirement and in terms of a special adjustment budget approved by council on 30 June 2015.

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) - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 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		39 325	42 304	42 783	0	42 895	42 783	112	0%	42 895
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		69 614	74 134	77 330	6 289	74 866	77 330	(2 464)	-3%	74 866
Service charges - water revenue		16 950	20 238	20 238	1 649	20 330	20 238	92	0%	20 330
Service charges - sanitation revenue		7 534	8 446	8 446	749	8 935	8 446	489	6%	8 935
Service charges - refuse revenue		10 485	12 912	12 912	1 080	12 915	12 912	3	0%	12 915
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5 177	5 287	5 292	(22)	5 984	5 292	692	13%	5 984
Interest earned - external investments		1 889	1 666	1 741	168	1 849	1 741	107	6%	1 849
Interest earned - outstanding debtors		760	723	800	42	996	800	196	24%	996
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1 400	572	1 422	184	850	1 422	(572)	-40%	850
Licences and permits		963	1 223	1 177	103	1 071	1 177	(106)	-9%	1 071
Agency services		1 255	1 306	1 306	44	1 257	1 306	(50)	-4%	1 257
Transfers recognised - operating		51 666	47 685	52 594	2 077	50 172	52 594	(2 421)	-5%	50 172
Other revenue		4 592	2 368	4 061	(895)	3 668	4 061	(393)	-10%	3 668
Gains on disposal of PPE		25	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 646</b>	<b>218 845</b>	<b>230 104</b>	<b>11 468</b>	<b>225 788</b>	<b>230 104</b>	<b>(4 316)</b>	<b>-2%</b>	<b>225 788</b>
<b>Expenditure By Type</b>										
Employee related costs		73 679	78 871	75 937	6 002	74 962	75 937	(975)	-1%	74 962
Remuneration of councillors		3 288	3 511	3 511	288	3 423	3 511	(87)	-2%	3 423
Debt impairment		2 969	1 095	3 160	207	2 480	3 160	(680)	-22%	2 480
Depreciation & asset impairment		10 729	6 945	8 427	653	8 985	8 427	558	7%	8 985
Finance charges		1 142	1 242	4 746	3 408	4 710	4 746	(36)	-1%	4 710
Bulk purchases		54 261	59 397	60 311	5 414	58 311	60 311	(2 000)	-3%	58 311
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1 336	1 430	1 285	92	1 275	1 285	(10)	-1%	1 275
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		70 866	73 989	88 312	7 788	82 402	88 312	(5 910)	-7%	82 402
Loss on disposal of PPE		1 266	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>219 535</b>	<b>226 480</b>	<b>245 689</b>	<b>23 851</b>	<b>236 549</b>	<b>245 689</b>	<b>(9 140)</b>	<b>-4%</b>	<b>236 549</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		14 782	11 071	14 352	2 559	12 814	14 352	(1 538)	(0)	12 814
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>			<b>2 053</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>			<b>2 053</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>			<b>2 053</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 233)</b>	<b>(9 824)</b>	<b>2 053</b>	<b>(1 233)</b>			<b>2 053</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)

The material variances in terms of the projected expenditure in respect of the financial year under review has been rectified as part of a special adjustments budget submitted and approved by council during June 2015. Further adjustments will continue to take place as part of the financial year end process for example the finalising of sundry creditor payments, contributions and provision in terms of various GRAP standard requirements.

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description	Ref	Budget Year 2014/15								
		2013/14 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		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		933	100	100	2	101	100	1	1%	101
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		7 685	100	100	91	91	100	(9)	-9%	91
Vote 8 - Electricity		1 028	800	600	518	744	600	144	24%	744
Vote 9 - Water		-	350	350	219	259	350	(91)	-26%	259
Vote 10 - Waste Water Management		7 494	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	17 140	1 350	1 150	831	1 195	1 150	45	4%	1 195
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		2 585	57	123	10	64	123	(60)	-48%	64
Vote 2 - Budget and Treasury Office		593	925	867	24	409	867	(458)	-53%	409
Vote 3 - Corporate Services		3	305	1 446	1 249	1 255	1 446	(191)	-13%	1 255
Vote 4 - Community and Social Services		6 470	1 643	1 263	120	1 164	1 263	(99)	-8%	1 164
Vote 5 - Sport and Recreation		246	1 994	1 993	443	1 555	1 993	(438)	-22%	1 555
Vote 6 - Public Safety		-	24	20	-	17	20	(3)	-16%	17
Vote 7 - Road Transport		1 774	7 388	9 805	1 131	9 458	9 805	(347)	-4%	9 458
Vote 8 - Electricity		1 140	50	2 281	324	2 278	2 281	(3)	0%	2 278
Vote 9 - Water		45	550	450	(356)	117	450	(333)	-74%	117
Vote 10 - Waste Water Management		656	50	759	718	750	759	(8)	-1%	750
Vote 11 - Waste Management		2 501	280	36 736	135	36 610	36 736	(126)	0%	36 610
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	85	74	28	42	74	(32)	-43%	42
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	16 014	13 351	55 817	3 828	53 720	55 817	(2 097)	-4%	53 720
<b>Total Capital Expenditure</b>		33 154	14 701	56 967	4 658	54 915	56 967	(2 052)	-4%	54 915
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		3 181	1 286	2 436	1 283	1 728	2 436	(709)	-29%	1 728
Executive and council		2 585	57	123	10	64	123	(60)	-48%	64
Budget and treasury office		593	925	867	24	409	867	(458)	-53%	409
Corporate services		3	305	1 446	1 249	1 255	1 446	(191)	-13%	1 255
<i>Community and public safety</i>		7 649	3 761	3 376	565	2 837	3 376	(539)	-16%	2 837
Community and social services		6 470	1 643	1 263	120	1 164	1 263	(99)	-8%	1 164
Sport and recreation		1 179	2 094	2 093	444	1 656	2 093	(437)	-21%	1 656
Public safety		-	24	20	-	17	20	(3)	-16%	17
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 459	7 573	9 978	1 251	9 592	9 978	(387)	-4%	9 592
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		9 459	7 573	9 978	1 251	9 592	9 978	(387)	-4%	9 592
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 865	2 080	41 176	1 559	40 759	41 176	(418)	-1%	40 759
Electricity		2 168	850	2 881	842	3 022	2 881	141	5%	3 022
Water		45	900	800	(137)	376	800	(424)	-53%	376
Waste water management		8 150	50	759	718	750	759	(8)	-1%	750
Waste management		2 501	280	36 736	135	36 610	36 736	(126)	0%	36 610
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	33 154	14 701	56 967	4 658	54 915	56 967	(2 052)	-4%	54 915
<b>Funded by:</b>										
National Government		11 307	10 802	13 030	2 262	12 053	13 030	(978)	-8%	12 053
Provincial Government		4 109	269	1 786	744	1 618	1 786	(169)	-9%	1 618
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		15 416	11 071	14 817	3 006	13 670	14 817	(1 146)	-8%	13 670
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	168	-	879	879	879	879	-	-	879
Internally generated funds		17 570	3 631	41 271	773	40 365	41 271	(906)	-2%	40 365
<b>Total Capital Funding</b>		33 154	14 701	56 967	4 658	54 915	56 967	(2 052)	-4%	54 915

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		21 407	13 443	4 818	16 263	16 263
Call investment deposits		-	-	-	-	-
Consumer debtors		18 001	20 121	21 494	19 392	19 392
Other debtors		69	630	854	69	69
Current portion of long-term receivables		7	6	6	6	6
Inventory		692	1 135	727	1 309	1 309
<b>Total current assets</b>		<b>40 177</b>	<b>35 334</b>	<b>27 898</b>	<b>37 040</b>	<b>37 040</b>
<b>Non current assets</b>						
Long-term receivables		318	338	312	277	277
Investments		45	140	45	45	45
Investment property		40 694	35 704	40 692	40 686	40 686
Investments in Associate		-	-	-	-	-
Property, plant and equipment		276 473	272 060	288 287	287 234	287 234
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		565	971	1 385	443	443
Other non-current assets		17 757	18 236	17 242	53 056	53 056
<b>Total non current assets</b>		<b>335 851</b>	<b>327 450</b>	<b>347 963</b>	<b>381 740</b>	<b>381 740</b>
<b>TOTAL ASSETS</b>		<b>376 028</b>	<b>362 785</b>	<b>375 861</b>	<b>418 780</b>	<b>418 780</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		304	272	255	304	304
Consumer deposits		3 643	3 755	3 898	3 845	3 845
Trade and other payables		12 667	8 231	7 965	9 316	9 316
Provisions		9 661	6 654	10 155	8 772	8 772
<b>Total current liabilities</b>		<b>26 275</b>	<b>18 912</b>	<b>22 274</b>	<b>22 237</b>	<b>22 237</b>
<b>Non current liabilities</b>						
Borrowing		504	214	248	1 222	1 222
Provisions		57 888	58 859	63 243	101 914	101 914
<b>Total non current liabilities</b>		<b>58 391</b>	<b>59 073</b>	<b>63 491</b>	<b>103 137</b>	<b>103 137</b>
<b>TOTAL LIABILITIES</b>		<b>84 666</b>	<b>77 984</b>	<b>85 765</b>	<b>125 374</b>	<b>125 374</b>
<b>NET ASSETS</b>	2	<b>291 362</b>	<b>284 800</b>	<b>290 096</b>	<b>293 406</b>	<b>293 406</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		275 612	271 800	285 296	277 656	277 656
Reserves		15 750	13 000	4 800	15 750	15 750
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>291 362</b>	<b>284 800</b>	<b>290 096</b>	<b>293 406</b>	<b>293 406</b>

The actual year-to-date debtors increased by 7,73% 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 1<sup>st</sup> July 2015.

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

	May 2015	Jun 2015	Average (YTD)
Monthly Debt Collection Rate:	111,39%	110,89%	107,70%

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		151 454	162 968	167 608	12 662	172 331	167 608	4 723	3%	172 331
Government - operating		50 219	47 665	48 648	-	48 251	48 648	(397)	-1%	48 251
Government - capital		11 423	11 071	12 921	-	12 921	12 921	-		12 921
Interest		2 649	2 390	2 541	209	2 845	2 541	303	12%	2 845
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(191 023)	(212 682)	(225 601)	(22 134)	(223 912)	(225 601)	(1 689)	1%	(223 912)
Finance charges		(100)	(1 242)	(114)	1 223	(78)	(114)	(36)	31%	(78)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24 622</b>	<b>10 170</b>	<b>6 004</b>	<b>(8 039)</b>	<b>12 357</b>	<b>6 004</b>	<b>(6 354)</b>	<b>-106%</b>	<b>12 357</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		33	6	7	(6)	41	7	35	533%	41
Decrease (increase) in non-current investments		(21)	-	-	(0)	(0)	-	(0)	#DIV/0!	(0)
<b>Payments</b>										
Capital assets		(27 881)	(14 701)	(19 636)	(3 779)	(17 584)	(19 636)	(2 052)	10%	(17 584)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(27 869)</b>	<b>(14 695)</b>	<b>(19 630)</b>	<b>(3 785)</b>	<b>(17 543)</b>	<b>(19 630)</b>	<b>(2 087)</b>	<b>11%</b>	<b>(17 543)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		231	213	255	60	202	255	(53)	-21%	202
<b>Payments</b>										
Repayment of borrowing		(139)	(311)	(325)	(83)	(160)	(325)	(165)	51%	(160)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>92</b>	<b>(98)</b>	<b>(70)</b>	<b>(23)</b>	<b>41</b>	<b>(70)</b>	<b>(111)</b>	<b>159%</b>	<b>41</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 155)</b>	<b>(4 623)</b>	<b>(13 696)</b>	<b>(11 847)</b>	<b>(5 144)</b>	<b>(13 696)</b>			<b>(5 144)</b>
Cash/cash equivalents at beginning:		24 562	18 066	21 407		21 407	21 407			21 407
Cash/cash equivalents at month/year end:		21 407	13 443	7 711		16 263	7 711			16 263

Year-to-date cash reflecting a negative growth of R5,14 million compared to the previous financial year. However the municipality performed better in terms of the anticipated decrease of R13,70 million budgeted for the financial under review mainly due to improved budget control and cost reduction measures implemented.

The adjusted full year cash projection during April 2015 indicates an estimated decrease of almost R8,68 million whilst the actual cash balance at financial year end reflecting a positive improvement of almost R3,60 million. Notwithstanding the positive results provided the ongoing decrease in the municipality's cash position might be a risk that could impact negative on the future cash reserves.



## 6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Rental of facilities and equipment	13,00%	More revenue realised than anticipated	None
	Interest earned - outstanding debtors	24,00%	Under budgeted and not regarded as material	None
	Fines	-40,00%	IGRAP 1 principle still to be finalised as part of fin year end	None
	Other revenue	-10,00%	Deviation not regarded as material	None
2	<b>Expenditure By Type</b>			
	Debt impairment	-22,00%	Final calculations still to perform as part of fin year end	None
	Depreciation & asset impairment	7,00%	Unforeseen cost - Rehabilitation of Landfill site	None
	Other Expenditure	-7,00%	Operating grant expenditure to be finalised as part of fin year end	None
3	<b>Capital Expenditure</b>			
	None	N/A	N/A	
4	<b>Financial Position</b>			
	None	N/A	N/A	
5	<b>Cash Flow</b>			
	None	N/A	N/A	
6	<b>Measureable performance</b>			
	None	N/A	N/A	
7	<b>Municipal Entities</b>			
	None	N/A	N/A	

Table 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 except in the case of Other Expenditure still to be finalised in respect of operating grant expenditure (Possible outstanding sundry creditor commitments at financial year end).

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			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		0,5%	3,6%	5,4%	2,0%	3,4%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,5%	0,0%	1,5%	1,6%	1,6%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4,6%	3,1%	2,9%	3,7%	3,7%
Gearing	Long Term Borrowing/ Funds & Reserves		3,2%	1,6%	5,2%	7,8%	7,8%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	152,9%	186,8%	125,3%	166,6%	166,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		81,5%	71,1%	21,6%	73,1%	73,1%
<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		8,7%	9,6%	9,9%	8,7%	8,7%
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		34,8%	36,0%	33,0%	33,2%	33,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,8%	4,6%	4,6%	4,5%	4,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,6%	3,7%	5,7%	2,1%	3,6%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		52662,3%	62957,4%	69528,9%	57809,4%	57809,4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		832,5%	815,3%	780,7%	860,8%	860,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		16,3%	9,9%	3,3%	113,6%	11,5%

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 33.2% which is slightly higher than the adjusted budgeted percentage of 33,0%.

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.

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2014/15									Total over 90 days	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			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 159	247	207	136	131	96	- 528	800	4 304	1 691	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 436	149	75	58	50	41	245	418	7 472	812	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 069	125	93	93	90	57	816	1 256	4 600	2 313	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	673	71	54	51	44	32	220	262	1 408	610	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 023	83	58	58	48	34	259	330	1 894	730	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	0	0	0	0	0	0	0	5	0	-	-
Interest on Arrear Debtor Accounts	1810	9	5	7	10	12	9	132	532	717	695	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(582)	327	103	98	90	95	412	402	944	1 086	3 501	-
<b>Total By Income Source</b>	<b>2000</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>-</b>
<b>2013/14 - totals only</b>		<b>11 329</b>	<b>664</b>	<b>480</b>	<b>406</b>	<b>486</b>	<b>278</b>	<b>2 553</b>	<b>5 710</b>	<b>21 905</b>	<b>9 432</b>	<b>649</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(109)	41	43	13	14	13	204	411	541	656	-	-
Commercial	2300	2 466	205	20	21	18	13	119	121	2 983	292	-	-
Households	2400	9 544	758	531	468	431	339	2 234	3 441	17 746	6 913	-	-
Other	2500	(17)	3	1	1	1	1	55	28	73	86	3 501	-
<b>Total By Customer Group</b>	<b>2600</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>-</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:

**Outstanding Debtors:**

Outstanding Debtor Age Analyses as at month-end:						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
May '15	9 936 489	1 933 037	811 465	594 699	11 587 530	24 863 220
June '15	9 022 250	2 768 550	1 003 647	601 489	7 946 745	21 342 681
						-3 520 539

**Debtors Turnover Rate:**

NORM:	MAY:	JUNE:
11.50- 15 %	5,06%	13,59%

**Number of Accounts issued for the month:**

MAY:	JUNE:
12 428	12 414

**Credit Control: Actions Applied**

- Summonses issued
- Section 65(A)1
- Sentences
- Warrant for execution
- Warrant for arrests
- Garnisee Orders
- Auctions
- Number of debtors handed over to attorneys (Rates & Housing)
- Number of debtors handed over to attorneys (Services & Other)

MAY:	JUNE:
302	126
31	24
40	48
19	21
1	2
3	3
0	0
0	0
0	0

**Electricity Service**

- Number of consumers disconnected due to non-payment
- Number of consumers re-connected

MAY:	JUNE:
38	22
21	3
17	19

**Commiseration Rebate in respect of Basic Services allocated: June 2015**

TOWNS	"Poor" household	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
BREDASDORP	138	1 385	1 523	356 049,02
NAPIER	27	407	434	101 487,36
PROTEM	0	11	11	1 960,41
STRUISBAAI&L'AGULHAS	17	407	424	98 947,30
KLIPDALE	0	10	10	1 773,10
WAENHUISKRANS	4	131	135	32 355,93
KASSIESBAAI	1	59	60	14 565,00
ELIM	14	110	124	20 512,44
DEURANGSKAMP	0	708	708	102 114,56
	<b>201</b>	<b>3 228</b>	<b>3 429</b>	<b>729 755,12</b>

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	5 313	-	-	-	-	-	-	-	5 313
Bulk Water	0200	100	-	-	-	-	-	-	-	100
PAYE deductions	0300	729	-	-	-	-	-	-	-	729
VAT (output less input)	0400	348	-	-	-	-	-	-	-	348
Pensions / Retirement deductions	0500	1 104	-	-	-	-	-	-	-	1 104
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 595</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 June 2015.

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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									
<b>Municipality</b>									
STANDARD BANK		31 Days	31 Day Inves	30.06.15 - 31	-	6,38%	10 000		10 000
NEDBANK		31 Days	31 Day Inves	30.06.15 - 31	-	6,25%	6 000		6 000
<b>Municipality sub-total</b>					-		16 000	-	16 000
<b>Entities</b>									
					-		-	-	-
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		16 000	-	16 000

**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 June 2015 to the amount of R16,26 million. The interest earned on investment for the period under review reflects as follows:

Investments & Interest Earned: June 2015

Fund Allocation	Bank	Type of Investment	% Interest Rate	Amount Invested R	Interest Received R
Rates Fund / Own Revenue	ABSA	Current Acc	Prima - 5%	Daily Balance	74 624,95
CRR	NEDBANK	31 DAYS	6,25%	6 000 000	31 849,32
CRR	STANDARD	31 DAYS	6,38%	10 000 000	54 186,30
				16 000 000	160 660,57

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		26 579	24 620	22 857	-	22 807	22 857	-		22 807
Local Government Equitable Share		18 057	19 386	19 386	-	19 386	19 386	-		19 386
Finance Management		1 300	1 175	1 175	-	1 175	1 175	-		1 175
Municipal Systems Improvement		890	146	649	-	649	649	-		649
Municipal Infrastructure (MIG)		1 449	793	527	-	477	527	-		477
EPWP Incentive		1 000	1 120	1 120	-	1 120	1 120	-		1 120
RBIG	3	683	-	-	-	-	-	-		-
INEG		3 200	2 000	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		29 362	23 046	25 791	-	25 445	25 791	(347)	-1,3%	25 445
Housing		21 443	18 590	20 013	-	19 335	20 013	(678)	-3,4%	19 335
Community Development Workers		49	70	70	-	52	70	(18)	-25,1%	52
Subsidy Main Roads		159	60	60	-	57	60	(3)	-5,2%	57
Subsidy Libraries		4 511	4 157	4 157	-	4 157	4 157	-		4 157
Thusong Centre		-	169	181	-	182	181	1	0,6%	182
Provincial Finance Management		200	-	1 310	-	810	1 310	(500)	-38,2%	810
Perlemoenplaas		3 000	-	-	-	-	-	-		-
Masibambane Programme		-	-	-	-	851	-	851	#DIV/0!	851
Capacity Building		-	-	-	-	-	-	-		-
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
IDC		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	55 941	47 665	48 648	-	48 251	48 648	(347)	-0,7%	48 251
<b>Capital Transfers and Grants</b>										
National Government:		13 635	10 802	12 565	-	12 555	12 565	-		12 565
Municipal Infrastructure (MIG)		8 760	9 739	10 005	-	10 005	10 005	-		10 005
RBIG		4 875	-	-	-	-	-	-		-
Finance Management		-	275	275	-	275	275	-		275
Municipal Systems Improvement		-	788	285	-	285	285	-		285
INEG		-	-	2 000	-	2 000	2 000	-		2 000
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	269	356	-	356	356	-		356
Subsidy Libraries		-	216	216	-	216	216	-		216
Housing		-	-	-	-	-	-	-		-
Thusong Centre		-	53	40	-	40	40	-		40
Sport and Recreation		-	-	100	-	100	100	-		100
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers: [insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	13 635	11 071	12 921	-	12 921	12 921	-		12 921
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	69 576	58 736	61 569	-	61 172	61 569	(347)	-0,6%	61 172

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		25 603	24 620	22 857	216	23 156	23 667	(510)	-2,2%	23 156
Local Government Equitable Share		18 057	19 386	19 386	-	19 386	19 386	-		19 386
Finance Management		1 300	1 175	1 175	43	1 582	1 475	107	7,3%	1 582
Municipal Systems Improvement		890	146	649	86	862	1 159	(297)	-25,6%	862
Municipal Infrastructure (MIG)		1 447	793	527	30	279	527	(247)	-47,0%	279
EPWP Incentive		1 000	1 120	1 120	56	1 046	1 120	(74)	-6,6%	1 046
RBIG		-	-	-	-	-	-	-		-
INEG		2 909	2 000	-	-	-	-	-		-
Provincial Government:		26 095	23 046	29 737	1 861	27 016	28 927	(1 582)	-5,5%	27 016
Housing		18 052	18 590	23 889	1 797	24 457	23 889	568	2,4%	24 457
Community Development Workers		74	70	140	64	116	140	(24)	-17,0%	116
Subsidy Main Roads		159	60	60	-	57	60	(3)	-5,2%	57
Subsidy Libraries		4 511	4 157	4 157	-	2 034	4 157	(2 123)	-51,1%	2 034
Thusong Centre		103	169	181	-	78	181			78
Provincial Finance Management		200	-	1 310	-	274	500			274
Perlemoenplaas		2 928	-	-	-	-	-			-
Masibambane Programme		68	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]										
Other grant providers:		22	-	-	-	-	-			-
IDC		22								
<b>Total operating expenditure of Transfers and Grants:</b>		<b>51 720</b>	<b>47 665</b>	<b>52 584</b>	<b>2 077</b>	<b>50 172</b>	<b>52 594</b>	<b>(2 092)</b>	<b>-4,0%</b>	<b>50 172</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		10 687	10 802	12 585	1 917	11 245	12 565	(1 321)	-10,5%	11 245
Municipal Infrastructure (MIG)		8 762	9 739	10 005	1 380	8 926	10 005	(1 079)	-10,8%	8 926
RBIG		1 926	-	-	-	-	-			-
Finance Management			275	275	6	64	275	(211)	-76,6%	64
Municipal Systems Improvement			788	285	220	254	285	(31)	-10,8%	254
INEG				2 000	311	2 000	2 000	(0)	0,0%	2 000
Other capital transfers [insert description]										
Provincial Government:		4 073	269	1 786	642	1 569	1 786	(94)	-10,0%	1 569
Subsidy Libraries		909	216	937	419	844	937	(94)	-10,0%	844
Housing		2 428		709	212	685	709			685
Thusong Centre		736	53	40	11	40	40	0	0,0%	40
Sport and Recreation				100	-		100			-
District Municipality:		-	-	-	-	-	-			-
Other grant providers:		-	-	-	-	-	-			-
<b>Total capital expenditure of Transfers and Grants</b>		<b>14 760</b>	<b>11 071</b>	<b>14 352</b>	<b>2 559</b>	<b>12 814</b>	<b>14 352</b>	<b>(1 414)</b>	<b>-9,9%</b>	<b>12 814</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>66 480</b>	<b>58 736</b>	<b>66 945</b>	<b>4 636</b>	<b>62 986</b>	<b>66 945</b>	<b>(3 507)</b>	<b>-5,2%</b>	<b>62 986</b>

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	Budget Year 2014/15								
		2013/14 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		2 000	2 136	2 136	176	2 093	2 136	(43)	-2%	2 093
Pension and UIF Contributions		314	335	335	28	333	335	(1)	0%	333
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		765	817	817	68	812	817	(4)	-1%	812
Cellphone Allowance		209	223	223	16	185	223	(38)	-17%	185
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 288</b>	<b>3 511</b>	<b>3 511</b>	<b>288</b>	<b>3 423</b>	<b>3 511</b>	<b>(87)</b>	<b>-2%</b>	<b>3 423</b>
% increase	4		6,8%	6,8%						4,1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 123	3 753	3 753	550	3 838	3 753	85	2%	3 838
Pension and UIF Contributions		575	746	746	171	686	746	(61)	-8%	686
Medical Aid Contributions		153	-	-	50	196	-	196	#DIV/0!	196
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		428	484	484	-	513	484	29	6%	513
Motor Vehicle Allowance		481	479	479	138	504	479	25	5%	504
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		114	76	76	12	125	76	49	65%	125
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 873</b>	<b>5 539</b>	<b>5 539</b>	<b>920</b>	<b>5 861</b>	<b>5 539</b>	<b>322</b>	<b>6%</b>	<b>5 861</b>
% increase	4		13,7%	13,7%						20,3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		46 000	48 136	48 314	3 290	46 713	48 314	(1 602)	-3%	46 713
Pension and UIF Contributions		6 605	7 408	7 372	565	7 770	7 372	398	5%	7 770
Medical Aid Contributions		2 278	2 591	2 591	193	2 543	2 591	(47)	-2%	2 543
Overtime		2 978	2 628	2 634	222	3 093	2 634	459	17%	3 093
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 799	4 174	4 087	270	4 006	4 087	(82)	-2%	4 006
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		386	437	437	38	428	437	(9)	-2%	428
Other benefits and allowances		2 194	2 511	2 506	213	2 491	2 506	(15)	-1%	2 491
Payments in lieu of leave		79	500	400	-	-	400	(400)	-100%	-
Long service awards		669	727	376	48	376	376	-	-	376
Post-retirement benefit obligations		3 818	4 222	1 682	241	1 682	1 682	-	-	1 682
<b>Sub Total - Other Municipal Staff</b>		<b>68 807</b>	<b>73 333</b>	<b>70 399</b>	<b>5 081</b>	<b>69 101</b>	<b>70 399</b>	<b>(1 297)</b>	<b>-2%</b>	<b>69 101</b>
% increase	4		6,6%	2,3%						0,4%
<b>Total Parent Municipality</b>		<b>76 967</b>	<b>82 382</b>	<b>79 448</b>	<b>6 289</b>	<b>78 386</b>	<b>79 448</b>	<b>(1 062)</b>	<b>-1%</b>	<b>78 386</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>76 967</b>	<b>82 382</b>	<b>79 448</b>	<b>6 289</b>	<b>78 386</b>	<b>79 448</b>	<b>(1 062)</b>	<b>-1%</b>	<b>78 386</b>
% increase	4		7,0%	3,2%						1,8%
<b>TOTAL MANAGERS AND STAFF</b>		<b>73 679</b>	<b>78 871</b>	<b>75 937</b>	<b>6 002</b>	<b>74 962</b>	<b>75 937</b>	<b>(975)</b>	<b>-1%</b>	<b>74 962</b>

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2014/15											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
R thousands													
<b>Cash Receipts By Source</b>													
Property rates		4 083	5 886	5 353	10 813	3 194	2 321	2 036	2 130	2 322	1 885	1 790	1 706
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		5 449	7 808	6 478	5 921	5 415	6 088	5 649	8 168	6 228	5 580	5 507	4 965
Service charges - water revenue		1 423	1 391	1 382	1 414	1 442	1 739	1 610	2 113	2 024	1 951	1 774	1 506
Service charges - sanitation revenue		468	647	712	757	866	607	484	743	734	495	1 019	479
Service charges - refuse		757	1 088	706	838	833	1 088	605	1 065	1 079	814	1 271	779
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		175	335	995	977	414	514	215	682	380	526	173	562
Interest earned - external investments		53	133	163	180	162	97	213	195	178	57	230	36
Interest earned - outstanding debtors		70	71	70	47	100	91	11	39	102	98	99	329
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		22	58	37	67	58	(16)	105	51	72	76	49	68
Licences and permits		84	78	91	96	89	86	94	85	107	71	122	35
Agency services		102	5	169	66	179	51	4	4	427	81	107	60
Transfer receipts - operating		12 506	448	5 304	7 188	3 466	6 732	1 194	818	12 540	(2 000)	57	-
Other revenue		194	171	167	170	235	356	27	473	3 223	194	209	2 385
<b>Cash Receipts by Source</b>		<b>25 382</b>	<b>18 120</b>	<b>21 626</b>	<b>28 531</b>	<b>16 474</b>	<b>19 736</b>	<b>12 445</b>	<b>16 567</b>	<b>29 416</b>	<b>9 830</b>	<b>12 408</b>	<b>12 891</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		1 375	-	-	-	5 500	788	216	40	2 902	2 100	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		43	18	13	26	(7)	(1)	18	4	15	15	18	40
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		2	2	1	2	5	4	2	2	2	2	22	(6)
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>26 803</b>	<b>18 141</b>	<b>21 640</b>	<b>28 559</b>	<b>21 973</b>	<b>20 526</b>	<b>12 682</b>	<b>16 613</b>	<b>32 335</b>	<b>11 947</b>	<b>12 445</b>	<b>12 926</b>
<b>Cash Payments by Type</b>													
Employee related costs		5 652	5 790	5 918	5 992	9 144	5 734	6 371	5 747	5 846	6 086	5 988	5 637
Remuneration of councillors		274	272	273	289	274	274	223	274	274	412	288	288
Interest paid		-	-	-	-	-	-	-	-	-	-	-	78
Bulk purchases - Electricity		6 501	6 162	6 095	4 192	3 884	4 380	4 587	3 084	4 989	4 248	4 013	5 056
Bulk purchases - Water & Sewer		-	105	94	100	98	128	113	112	93	102	75	100
Other materials		-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	98	109	126	129	119	140	92	109	119	142	92
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 904	6 282	5 747	17 661	5 984	8 912	2 810	5 841	6 138	4 342	8 700	9 659
<b>Cash Payments by Type</b>		<b>17 332</b>	<b>18 709</b>	<b>18 236</b>	<b>28 390</b>	<b>19 513</b>	<b>19 544</b>	<b>14 244</b>	<b>15 150</b>	<b>17 449</b>	<b>15 309</b>	<b>19 205</b>	<b>20 910</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		127	512	1 317	1 013	426	1 692	188	1 616	3 949	1 394	1 571	3 779
Repayment of borrowing		-	-	-	-	-	77	-	-	-	-	-	83
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>17 458</b>	<b>19 221</b>	<b>19 553</b>	<b>29 403</b>	<b>19 939</b>	<b>21 314</b>	<b>14 432</b>	<b>16 766</b>	<b>21 399</b>	<b>16 703</b>	<b>20 775</b>	<b>24 773</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>9 345</b>	<b>(1 080)</b>	<b>2 087</b>	<b>(844)</b>	<b>2 034</b>	<b>(786)</b>	<b>(1 750)</b>	<b>(152)</b>	<b>10 937</b>	<b>(4 756)</b>	<b>(8 331)</b>	<b>(11 847)</b>
Cash/cash equivalents at the monthly ear beginning:		21 407	30 752	29 672	31 758	30 915	32 949	32 163	30 413	30 261	41 197	36 441	28 111
Cash/cash equivalents at the monthly ear end:		30 752	29 672	31 758	30 915	32 949	32 163	30 413	30 261	41 197	36 441	28 111	16 263

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	Budget Year 2014/15								
	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	1 305	171	127	127	127	127	-	-	1%
August	2 016	339	512	512	639	639	-	-	4%
September	1 471	666	1 317	1 317	1 955	1 955	0	0,0%	13%
October	3 752	774	1 013	1 013	2 968	2 968	-	-	20%
November	1 417	598	426	426	3 394	3 394	-	-	23%
December	3 350	968	1 692	1 692	5 087	5 087	-	-	35%
January	2 153	2 428	188	188	5 275	5 275	-	-	36%
February	1 847	2 284	1 616	1 616	6 891	6 891	-	-	47%
March	2 019	2 167	3 949	3 949	10 840	10 840	-	-	74%
April	1 524	1 447	1 394	1 394	12 235	12 235	-	-	0
May	2 181	1 501	38 022	38 022	50 256	50 256	-	-	0
June	4 846	1 359	6 711	4 658	54 915	56 967	2 052	3,6%	0
<b>Total Capital expenditure</b>	<b>27 881</b>	<b>14 701</b>	<b>56 967</b>	<b>54 915</b>					



WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 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>		10 056	970	3 479	630	3 575	3 479	(96)	-2,8%	3 575
Infrastructure - Road transport		7 131	650	650	3	625	650	25	3,8%	625
Roads, Pavements & Bridges		6 775	100	100	-	91	100	9	8,8%	91
Storm water		356	550	550	3	534	550	16	2,9%	534
Infrastructure - Electricity		2 926	300	2 100	409	2 245	2 100	(145)	-6,9%	2 245
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2 926	100	2 100	316	2 098	2 100	2	0,1%	2 098
Street Lighting		-	200	-	93	147	-	(147)	#DIV/0!	147
Infrastructure - Water		-	-	-	(473)	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	(473)	-	-	-	-	-
Reticulation Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	709	671	685	709	24	3,3%	685
Reticulation Sewerage		-	-	709	671	685	709	24	3,3%	685
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	20	20	19	19	20	1	4,8%	19
Waste Management		-	20	20	19	19	20	1	4,8%	19
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		4 168	3 035	1 765	436	1 372	1 765	393	22,2%	1 372
<b>Community</b>		12	55	55	-	-	55	55	100,0%	-
Parks & gardens		-	1 579	1 610	434	1 271	1 610	338	21,0%	1 271
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4 107	1 301	-	-	-	-	-	-	-
Libraries		-	100	100	2	101	100	(1)	-0,9%	101
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		48	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		1 451	1 485	2 864	1 273	2 134	2 864	730	25,5%	2 134
<b>Other assets</b>		-	160	160	139	157	160	3	1,6%	157
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		71	185	168	94	127	168	41	24,2%	127
Plant & equipment		419	574	224	26	222	224	3	1,2%	222
Computers - hardware/equipment		940	206	1 389	891	1 063	1 389	326	23,5%	1 063
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	330	901	123	543	901	358	39,7%	543
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		21	30	21	(1)	21	21	0	0,0%	21
Other assets - other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		166	323	585	220	280	585	305	52,1%	280
Computers - software & programming		166	323	585	220	280	585	305	52,1%	280
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	15 841	5 813	8 693	2 559	7 361	8 693	1 332	15,3%	7 361

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12

Description	Ref	Budget Year 2014/15								
		2013/14 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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 678	8 108	47 137	1 928	46 400	47 137	737	1,6%	46 400
Infrastructure - Road transport		4 751	6 758	9 196	1 219	8 883	9 196	313	3,4%	8 883
Roads, Pavements & Bridges		4 751	5 443	6 408	1 219	6 100	6 408	308	4,8%	6 100
Storm water		-	1 316	2 788	-	2 783	2 788	5	0,2%	2 783
Infrastructure - Electricity		957	500	740	420	737	740	3	0,5%	737
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		957	500	740	420	737	740	3	0,5%	737
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		45	850	750	289	329	750	421	56,1%	329
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		18	500	400	70	70	400	330	82,5%	70
Reticulation Water		27	350	350	219	259	350	91	26,0%	259
Infrastructure - Sanitation		7 501	-	-	-	-	-	-	-	-
Reticulation Sewerage		2 863	-	-	-	-	-	-	-	-
Sewerage purification		4 638	-	-	-	-	-	-	-	-
Infrastructure - Other		2 423	-	36 451	-	36 451	36 451	0	0,0%	36 451
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other Landfill		2 423	-	36 451	-	36 451	36 451	0	0,0%	36 451
<b>Community</b>		1 147	140	140	9	542	140	(402)	-287,4%	542
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	120	120	-	116	120	4	3,3%	116
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	20	20	9	10	20	10	52,5%	10
Libraries		-	-	-	-	417	-	(417)	#DIV/0!	417
Recreational facilities		1 130	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		17	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		488	440	723	163	612	723	111	15,3%	612
General vehicles		-	-	150	-	132	150	18	12,3%	132
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		230	245	223	14	192	223	31	13,8%	192
Computers - hardware/equipment		-	165	338	147	281	338	56	16,7%	281
Furniture and other office equipment		168	30	12	2	7	12	5	42,2%	7
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		46	-	-	-	-	-	-	-	-
Other Buildings		19	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other assets - other		25	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	200	275	-	-	275	275	100,0%	-
Computers - software & programming		-	200	275	-	-	275	275	100,0%	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	17 313	8 888	48 274	2 100	47 554	48 274	721	1,5%	47 554

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 343	4 315	4 320	414	4 177	4 320	142	3,3%	4 177
Infrastructure - Road transport		1 468	1 596	1 656	36	1 642	1 656	14	0,8%	1 642
Roads, Pavements & Bridges		1 468	1 596	1 656	36	1 642	1 656	14	0,8%	1 642
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 145	855	800	194	763	800	37	4,6%	763
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 059	762	707	160	671	707	36	5,1%	671
Street Lighting		86	92	92	33	92	92	1	0,6%	92
Infrastructure - Water		1 052	1 368	1 368	181	1 286	1 368	82	6,0%	1 286
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation Water		1 052	1 368	1 368	181	1 286	1 368	82	6,0%	1 286
Infrastructure - Sanitation		678	496	496	3	487	496	9	1,9%	487
Reticulation Sewerage		678	496	496	3	487	496	9	1,9%	487
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
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>		5 820	5 820	6 275	573	5 885	6 275	390	6,2%	5 885
General vehicles		1 989	1 922	1 950	304	2 022	1 950	(72)	-3,7%	2 022
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		322	443	489	56	474	489	15	3,1%	474
Computers - hardware/equipment		97	89	564	-	558	564	5	0,9%	558
Furniture and other office equipment		18	53	66	3	8	66	58	88,4%	8
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1 785	1 322	1 244	95	1 155	1 244	89	7,2%	1 155
Other Buildings		1 470	1 796	1 768	84	1 523	1 768	245	13,8%	1 523
Other Land		111	137	137	13	111	137	26	18,9%	111
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other Assets - Other		28	58	58	18	34	58	24	41,3%	34
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>10 163</b>	<b>10 135</b>	<b>10 595</b>	<b>987</b>	<b>10 062</b>	<b>10 595</b>	<b>533</b>	<b>5,0%</b>	<b>10 062</b>

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		7 607	4 330	5 812	402	5 985	5 812	(173)	-3,0%	5 985
Infrastructure - Road transport		1 548	1 344	1 636	129	1 548	1 636	88	5,4%	1 548
Roads, Pavements & Bridges		1 548	1 344	1 636	129	1 548	1 636	88	5,4%	1 548
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 294	873	1 273	108	1 294	1 273	(20)	-1,6%	1 294
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 294	873	1 273	108	1 294	1 273	(20)	-1,6%	1 294
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 052	796	848	88	1 052	848	(204)	-24,1%	1 052
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1 052	796	848	88	1 052	848	(204)	-24,1%	1 052
Infrastructure - Sanitation		854	825	825	71	854	825	(29)	-3,5%	854
Reticulation		854	825	825	71	854	825	(29)	-3,5%	854
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 859	492	1 229	8	1 237	1 229	(8)	-0,7%	1 237
Waste Management		75	77	77	6	75	77	2	3,1%	75
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		2 785	415	1 152	-	1 163	1 152	(10)	-0,9%	1 163
<b>Community</b>		220	215	215	18	220	215	(5)	-2,3%	220
Parks & gardens		13	12	12	1	13	12	(1)	-6,7%	13
Sportsfields & stadia		15	15	15	1	15	15	(0)	-1,6%	15
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		32	32	32	3	32	32	(1)	-1,9%	32
Libraries		35	34	34	3	35	34	(1)	-3,1%	35
Recreational facilities		123	121	121	10	123	121	(2)	-1,6%	123
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		1	1	1	0	1	1	(0)	-1,6%	1
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		0	0	0	0	0	0	(0)	-68,8%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		9	3	3	1	9	3	(6)	-211,9%	9
Housing development		-	-	-	-	-	-	-	-	-
Other		9	3	3	1	9	3	(6)	-211,9%	9
<b>Other assets</b>		2 771	2 358	2 358	222	2 650	2 358	(292)	-12,4%	2 650
General vehicles		940	741	741	78	940	741	(199)	-26,9%	940
Specialised vehicles		63	57	57	5	52	57	4	7,7%	52
Plant & equipment		314	297	297	26	314	297	(17)	-5,8%	314
Computers - hardware/equipment		332	279	279	28	332	279	(53)	-19,0%	332
Furniture and other office equipment		470	452	452	39	470	452	(18)	-4,0%	470
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		74	69	69	6	74	69	(5)	-7,5%	74
Other Buildings		245	211	211	20	245	211	(34)	-16,1%	245
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		111	-	-	-	-	-	-	-	-
Other		222	253	253	19	222	253	30	12,0%	222
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		122	40	40	10	122	40	(82)	-207,9%	122
Computers - software & programming		122	40	40	10	122	40	(82)	-207,9%	122
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		10 729	6 945	8 427	653	8 985	8 427	(558)	-6,6%	8 985
<b>Specialised vehicles</b>		63	57	57	5	52	57	4	0	52
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 Personnel

Leave schedule for the month June 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. Salary increases of 6.79% for staff has been implemented effective from July 2014 in respect of the 2014/15 financial year.

The annual increase(6,00%) for Councilors' in terms of the remuneration of Public Office Bearers Act, 1998, has been implemented in April 2015 back-dated to July 2014.

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

**Stand-By allowances paid till June 2015**

DEPARTMENT	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
Corporate Services	48 204,87	4 028,22	52 233,09	48 915,00	48 915
Traffic	74 467,79	11 058,44	85 526,23	64 133,00	64 133
Financial Services	13 344,62	812,14	14 156,76	46 089,00	46 089
IT Services	24 366,24	1 299,42	25 665,66	51 850,00	51 850
Electricity Service	321 366,53	33 615,79	354 982,32	310 882,00	310 882
Community Service	0,00	0,00	0,00	6 522,00	6 522
Holiday Resorts	202 697,61	23 577,30	226 274,91	184 356,00	184 356
Sewer & Sanitation Services	434 440,70	50 551,49	484 992,19	434 800,00	434 800
Streets	519,68	0,00	519,68	6 522,00	6 522
Water Service	399 546,45	22 349,17	421 895,62	357 189,00	357 189
<b>R</b>	<b>1 518 954,49</b>	<b>147 291,97</b>	<b>1 666 246,46</b>	<b>1 511 258,00</b>	<b>1 511 258,00</b>

**Over-time paid till June 2015**

DEPARTMENT	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
Municipal Manager	4 983,01	0,00	4 983,01	10 870,00	10 870
Corporate Services	0,00	1 499,54	1 499,54	5 653,00	5 653
Traffic	227 692,17	21 600,04	249 292,21	280 446,00	280 446
Financial Services	10 545,26	5 774,43	16 319,69	11 523,00	11 523
IT Services	14 093,02	1 926,24	16 019,26	11 523,00	11 523
Electricity Service	330 496,61	28 828,18	359 324,79	500 020,00	500 020
Community Services	6 349,75	1 936,92	8 286,67	10 870,00	10 870
Environmental Services	29 730,31	4 258,16	33 988,47	34 567,00	34 567
Sport Complex	18 599,69	0,00	18 599,69	12 214,00	12 214
Holiday Resorts	54 221,69	4 937,50	59 159,19	36 872,00	36 872
Parks	360 387,46	17 611,91	377 999,37	293 817,00	293 817
Sewer & Sanitation Services	543 470,31	47 754,90	591 225,21	418 485,00	418 485
Streets & Stormwater	83 484,05	7 301,74	90 785,79	138 267,00	138 267
Refuse Removal	446 262,85	28 114,22	474 377,07	403 277,00	403 277
Water Service	744 492,07	47 783,08	792 275,15	449 366,00	449 366
<b>R</b>	<b>2 874 788,25</b>	<b>219 326,86</b>	<b>3 094 115,11</b>	<b>2 617 730,00</b>	<b>2 617 730,00</b>

Council's attention is drawn to the fact that both the standby allowances (R154,988) and the over-time (R476,335) exceeded the respective budgeted amounts which will requires intervention and closely monitoring during the 2015/16 financial year.

Report in respect of excessive over-time paid versus the budgeted amount was investigated by the responsible managers and reported to council during June 2015 in respect of the reasons for overspending on the over-time budget.

### 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		
JUNE 2015	Check Payments	27674	27794	
	ACB-Payments	88447	88909	
	Amount Paid			27 754 087,00
	Total Investment			16 000 000,00

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

### 7.2 Revenue Management:

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

<u>Equitable Allocation received versus Budget:</u>		<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
1/1011/9009	Allocation for	19 386 000	19 386 000	-
		<b>19 386 000</b>	<b>19 386 000</b>	<b>0</b>

<u>Equitable Allocation spent versus Budget:</u>		<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>	
1/1011/2049	Commiseration	JUN 2015	7 384 953	7 495 449	-110 496
1/1011/2050	Social assistar	JUN 2015	300 000	357 030	-57 030
1/1041/2053	GBE: Escom-a	JUN 2015	250 000	241 756	8 244
			<b>7 934 953</b>	<b>8 094 235</b>	<b>-169 282</b>

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
Jun 14	653 277,00	2 602 811,80	976 561,53	518 162,45
Jul 14	412 884,00	2 634 432,77	902 622,00	569 989,00
Aug 14	1 281 897,00	2 678 617,59	1 249 226,80	912 821,84
Sept 14	1 055 812,00	2 701 451,00	1 142 218,00	853 532,52
Oct 14	1 301 179,00	5 766 923,09	1 448 855,08	1 047 355,31
Nov 14	819 257,00	2 735 675,63	1 049 230,51	566 307,31
Dec 14	739 807,00	2 745 964,05	1 192 392,60	590 278,68
Jan 15	591 585,00	2 759 024,85	1 074 459,42	452 278,72
Febr 15	667 282,00	3 351 044,25	1 114 856,68	628 144,66
Mar 15	673 882,48	2 992 535,95	1 054 879,00	507 405,91
Apr 15	695 754,28	2 789 853,75	1 076 792,92	487 282,90
May 15	650 576,20	2 776 499,42	972 453,21	462 604,59
Jun 15	696 094,00	2 711 005,22	966 020,74	412 956,23

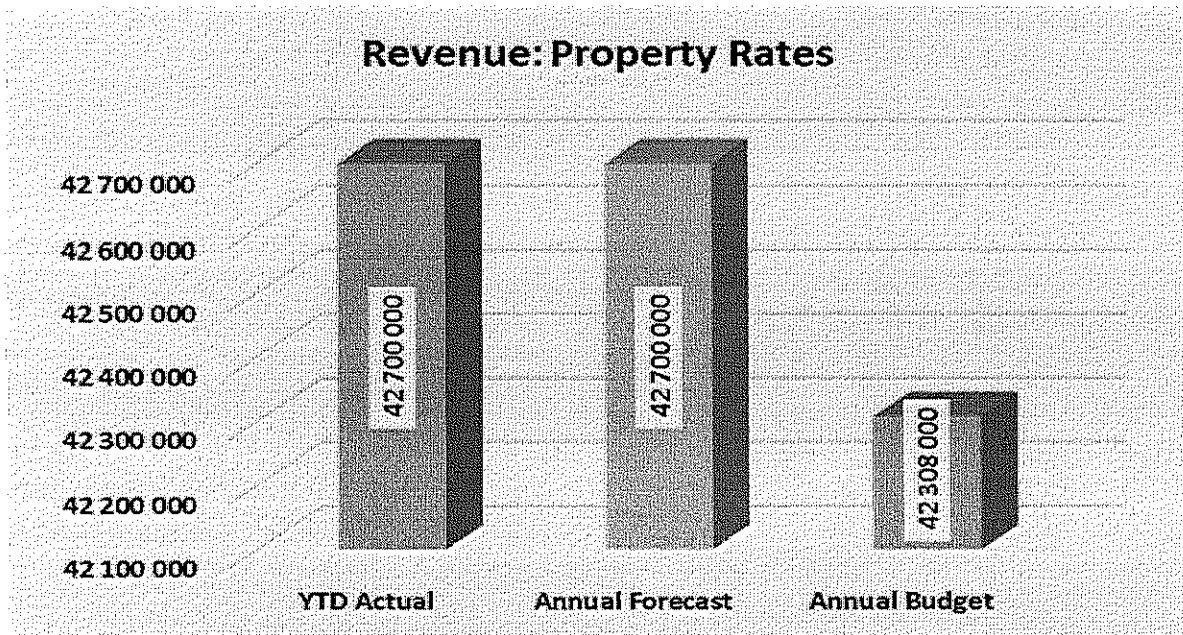
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of June 2015:

**OUTSTANDING DEBT "MEENTGRONDE HURGELD" - 90 DAYS AND MORE (JUNE 15)**

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREKWENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	1 004,93	Prok. Rek	Ja
M J KLOPPERS	1 122,05	Maandeliks	Nee
H J KLOPPERS	842,55	Prok. Rek	Ja
B G P KLOPPERS	125,92	Maandeliks	Nee
CAPE AGULHAS PIGGERY	153,60	Jaarliks	Nee
N VALENTINE	231,16	Jaarliks	Nee
B MAFENGU	173,37	Dormant	Nee
JJ KLOPPERS	5 385,31	Prok. Rek	Ja
D JAARS	462,82	Prok. Rek	Ja
D JAARS	907,16	Prok. Rek	Ja
D JAARS	943,47	Prok. Rek	Ja
L DAVIDS	163,07	Prok. Rek	Ja
BREDASDORP KLEINBOERE	13 403,31	Jaarliks	Nee
TARGETSHELF	11 019,91	Prok. Rek	Ja
T VAN ZYL	1 073,80	Prok. Rek	Ja
M VAN STADEN	56,75	Maandeliks	Ja
M VAN STADEN	1 969,64	Prok. Rek	Ja
M VAN STADEN	597,66	Prok. Rek	Ja
J DE JAGER	1 327,77	Maandeliks	Nee
J DE JAGER	491,34	Maandeliks	Ja
	<b>41 455,59</b>		

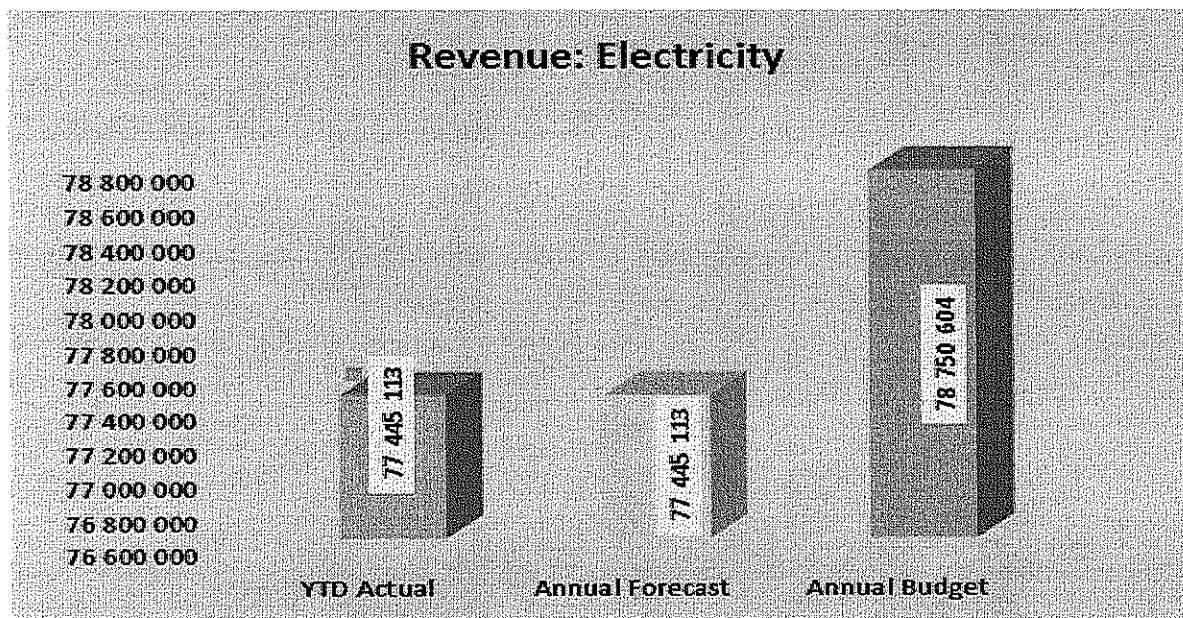
## 7.2.1 Actual Revenue - Property Rates and Service Charges:

### 7.2.1.1 Property Rates:



Property Rates actual revenue for the financial year under review reflecting R392 k(0,93%) more than the budgeted amount.

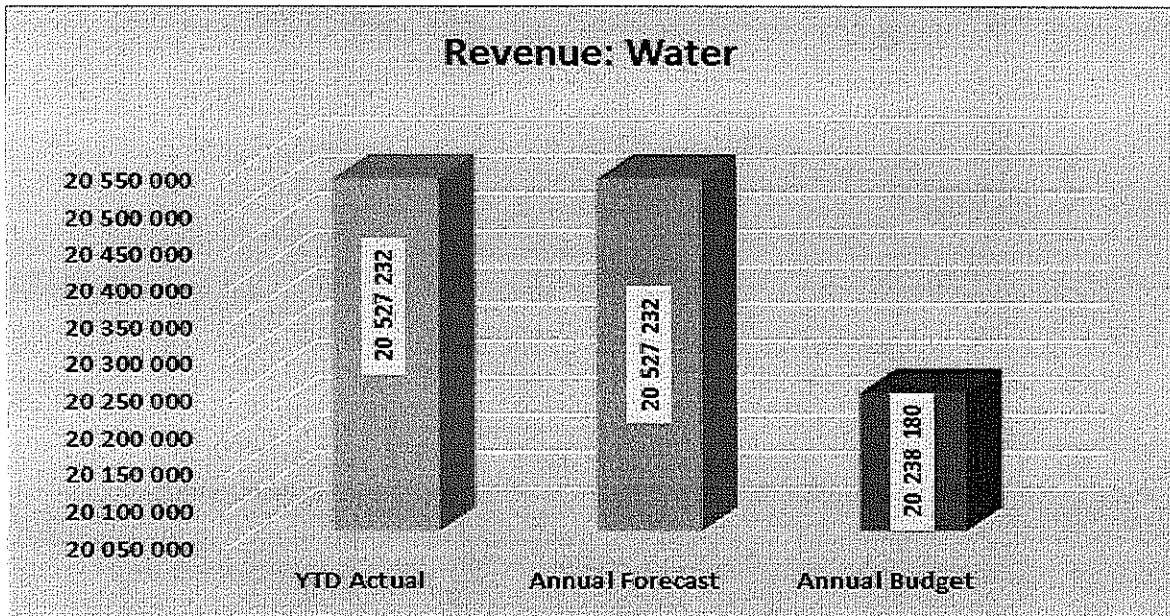
### 7.2.1.2 Electricity:



The actual electricity revenue for the financial year under review reflecting R1,31 million(1,66%) less than the budgeted amount and almost in line with the saving in respect of electricity bulk purchases (R2,00 million).

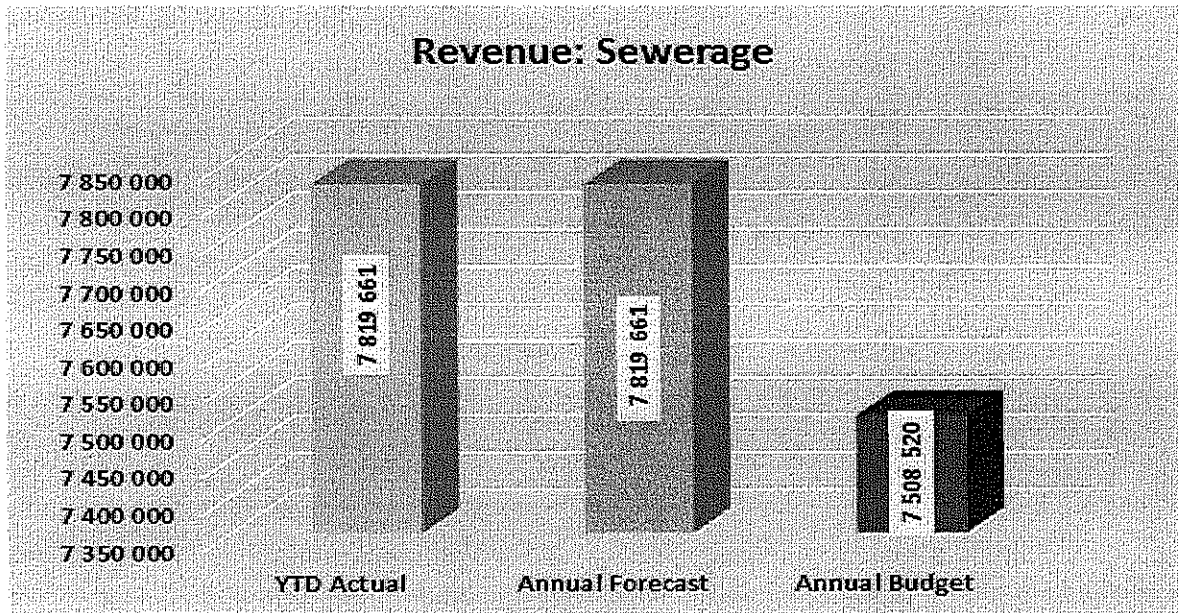


### 7.2.1.3 Water:



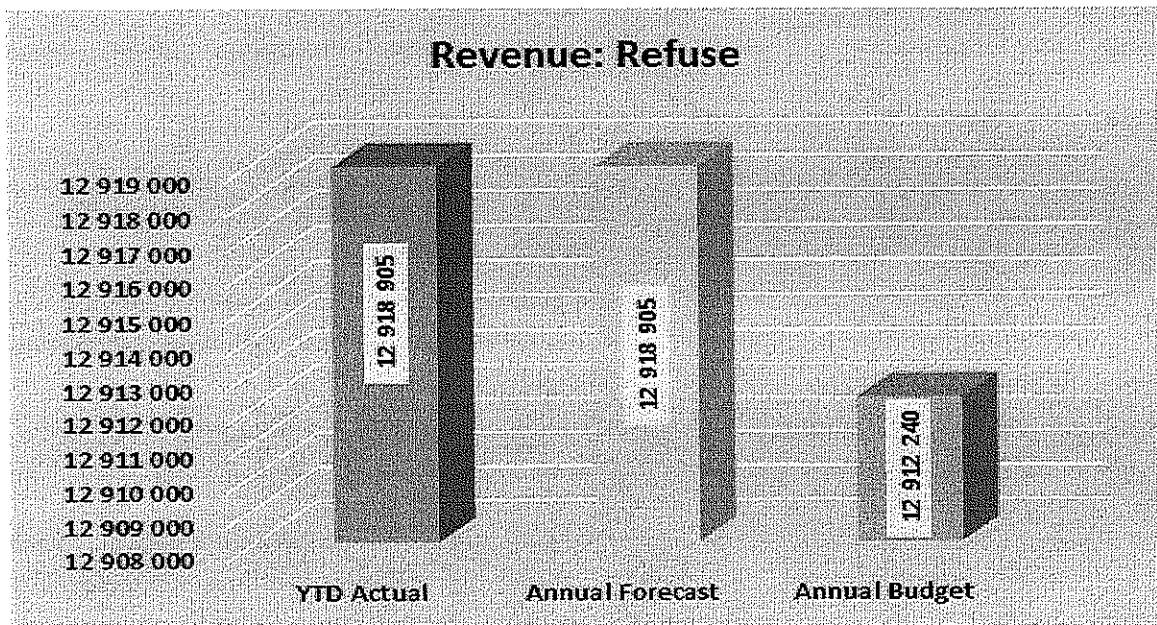
Actual water revenue for the financial year under review reflecting R0,29 million(1,43%) more than the budgeted amount due to unforeseen higher water consumption compare to previous financial year trends for the same period.

### 7.2.1.4 Sewerage:



Actual sewerage revenue for the financial year under review reflecting R311 k(4,14%) more than the budgeted amount.

### 7.2.1.4 Refuse Removal:



The actual refuse removal revenue for the financial year under review reflecting R6,66 k(0,05%) more than the budgeted amount.

### 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 1<sup>st</sup> 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.

#### **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 August 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 during August 2015 before final submission to council to considers approval of the long-term financial plan.

8. Municipal Manager's Quality Certificate:

**QUALITY CERTIFICATE**

I, D O'Neill, Municipal Manager of Cape Agulhas Municipality, hereby certify that the monthly budget statement for the month of **June 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. D O'Neill**

Municipal Manager of **Cape Agulhas Municipality WC033**

Signature 

Date 16/07/15