

Cape Agulhas Municipality



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MONTHLY BUDGET REPORT SEPTEMBER2014

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1. Council Resolution

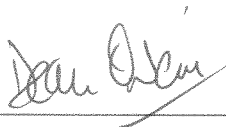
To The Executive Mayor

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 September 2014.

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 September 2014 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 2013/14 financial year end finalisation procedure.



Mr D O'Neill
Municipal Manager

Date:16/10/14.....

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 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 in the 2014/15 financial year.

It is further suggested to have a workshop in respect of the prescribed reporting format with all councillors and / or senior management in order to have a better understanding on how to analyse the information submitted.

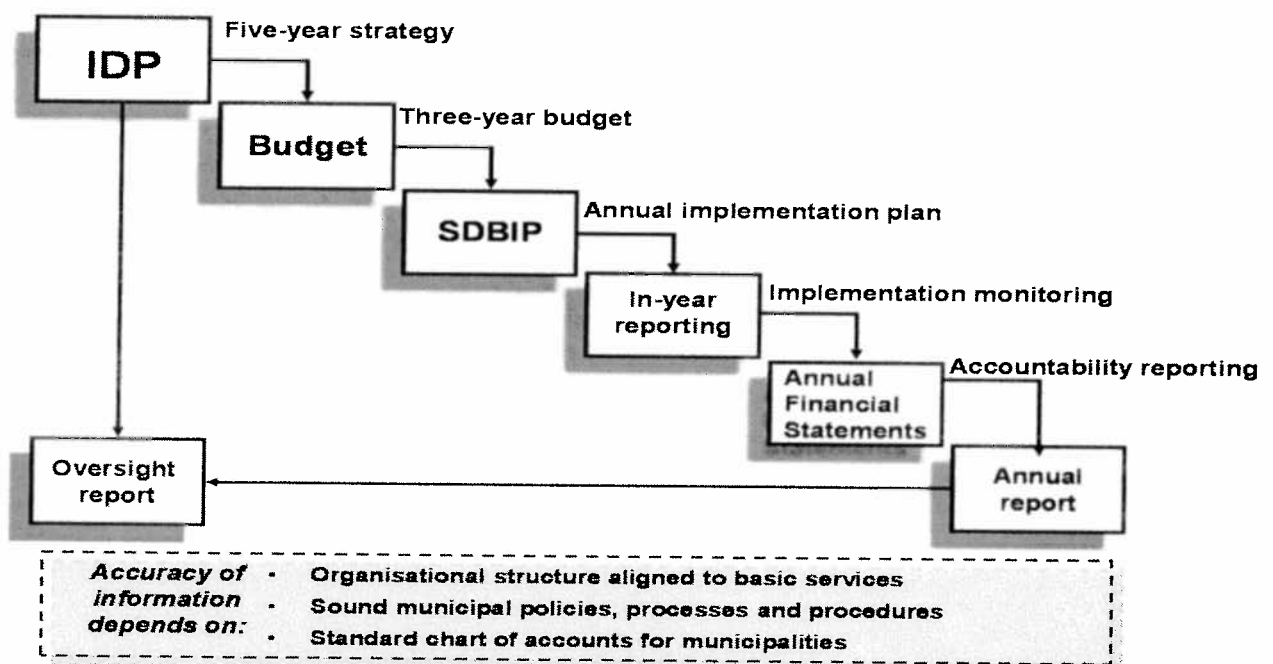
3.1 Budget Process:

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

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

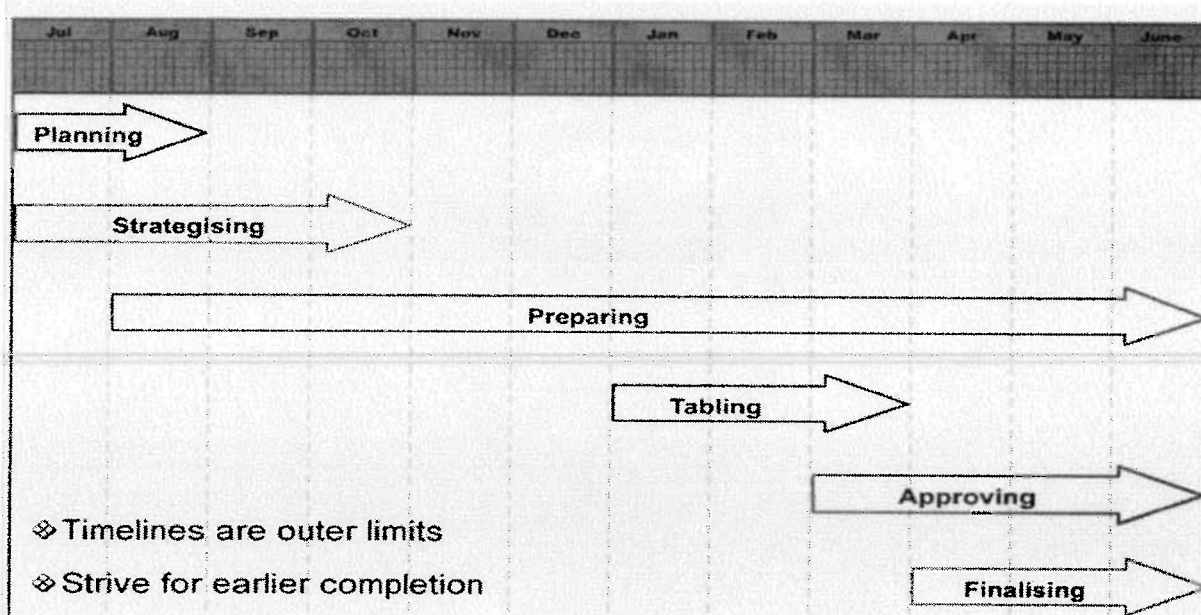
- Reporting on the previous year budget;
- Current year budget implementation; and
- Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

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



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:



The draft and the final annual budget in respect of the 2014/15 financial year has been submitted for adoption by council respectively on 31 March 2014 and 28 May 2014 as prescribed in terms of the Municipal Finance Management Act (MFMA). The relevant budget documentation in electronic format and hard copy has been submitted to National and Provincial Treasury in terms of the National Treasury circular guidelines.

Planning and the issue of guidelines in respect of the 2015/16 financial budget will be send out to all Head of Departments / Sectional Managers towards the end of October 2014 and / or first week in November 2014 in order to start the process of budget preparation.

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 newly established positions in the Budget Treasury Office and Supply Chain Management will only be filled once the process be completed towards the end of December 2014.

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 30th 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 is very much committed and focused to achieve an unqualified audit opinion with no matters of emphasis in respect of 2013/14 financial year aligned with the national government's directive for local government by 2014.

An audit action plan has been prepared and submitted to council in respect of the 2012/13 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.

Quarterly meetings took place between the municipality and the Office of the Auditor General to determine 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.

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 |
|-------------------------------|---------------------|-----------------------|-------------------|
| Budget | 14 701 | 226 480 | 218 845 |
| Budget to date (BTD) | 1 175 | 51 650 | 89 338 |
| Year to date (YTD) | 1 955 | 55 461 | 87 069 |
| Variance to SDBIP | 780 | 3 811 | (2 269) |
| YTD% Variance to SDBIP | 66.38% | 7.38% | (2.54%) |
| % of Annual Budget | 13.30% | 24.49% | 39.79% |

Relevant information

- At present, operating expenditure incurred amounts to 24.49% of the annual budgeted expenditure and operating revenue amounts to 39.79% of the annual budgeted revenue; refer to table C3 & C4 for more detail.
- Year-to-date revenue is 2.54% less than the projected budget-to-date.
- Year-to-date operating expenditure is 7.38% more than the projected budget-to-date.
- Year-to-date capital expenditure is 66.38% more than the projected budget-to-date. Total capital expenditure incurred to date amounts to 13.30% of annual budget.

Conclusion

- No material variances in excess of 10% identified between the budgeted figure and actual figures to date as it is anticipated that expenditure will take place according to budgeted projections.

5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M03 September

| 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 |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 39 325 | 42 304 | 42 304 | (3) | 42 700 | 42 308 | 392 | 1% | 42 304 |
| Service charges | 104 594 | 115 731 | 115 731 | 9 666 | 28 631 | 28 515 | 116 | 0% | 115 731 |
| Investment revenue | 1 889 | 1 666 | 1 666 | 163 | 349 | 404 | (56) | -14% | 1 666 |
| Transfers recognised - operational | 51 666 | 47 665 | 47 665 | 2 444 | 12 145 | 15 464 | (3 320) | -21% | 47 665 |
| Other own revenue | 14 172 | 11 479 | 11 479 | 1 608 | 3 245 | 2 647 | 598 | 23% | 11 479 |
| Total Revenue (excluding capital transfers and contributions) | 211 646 | 218 845 | 218 845 | 13 878 | 87 069 | 89 338 | (2 269) | -3% | 218 845 |
| Employee costs | 72 810 | 78 871 | 78 871 | 5 918 | 17 571 | 16 906 | 665 | 4% | 78 871 |
| Remuneration of Councillors | 3 288 | 3 511 | 3 511 | 273 | 819 | 834 | (15) | -2% | 3 511 |
| Depreciation & asset impairment | 10 729 | 6 945 | 6 945 | 687 | 2 061 | 1 701 | 360 | 21% | 6 945 |
| Finance charges | 1 142 | 1 242 | 1 242 | - | - | - | - | - | 1 242 |
| Materials and bulk purchases | 54 261 | 59 397 | 59 397 | 6 190 | 18 702 | 14 611 | 4 091 | 28% | 59 397 |
| Transfers and grants | - | - | - | - | - | - | - | - | - |
| Other expenditure | 76 833 | 76 514 | 76 514 | 6 115 | 16 308 | 17 597 | (1 290) | -7% | 76 514 |
| Total Expenditure | 219 062 | 226 480 | 226 480 | 19 182 | 55 461 | 51 650 | 3 811 | 7% | 226 480 |
| Surplus/(Deficit) | (7 416) | (7 635) | (7 635) | (5 304) | 31 608 | 37 689 | (6 081) | -16% | (7 635) |
| Transfers recognised - capital | 14 782 | 11 071 | 11 071 | 1 066 | 1 388 | 2 714 | (1 326) | -49% | 11 071 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 402 | (7 407) | -18% | 3 436 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 402 | (7 407) | -18% | 3 436 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 33 154 | 14 701 | 14 701 | 1 317 | 1 955 | 1 175 | 780 | 66% | 14 701 |
| Capital transfers recognised | 15 416 | 10 820 | 10 820 | 1 038 | 1 397 | 104 | 1 293 | 1248% | 10 820 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | 168 | - | - | - | - | - | - | - | - |
| Internally generated funds | 17 570 | 3 881 | 3 881 | 279 | 558 | 1 072 | (513) | -48% | 3 881 |
| Total sources of capital funds | 33 154 | 14 701 | 14 701 | 1 317 | 1 955 | 1 175 | 780 | 66% | 14 701 |
| Financial position | | | | | | | | | |
| Total current assets | 39 085 | 35 334 | 35 334 | | | 78 399 | | | 35 334 |
| Total non current assets | 335 851 | 327 450 | 327 450 | | | 335 739 | | | 327 450 |
| Total current liabilities | 24 710 | 18 912 | 18 912 | | | 30 669 | | | 18 912 |
| Total non current liabilities | 58 391 | 59 073 | 59 073 | | | 58 639 | | | 59 073 |
| Community wealth/Equity | 291 835 | 284 800 | 284 800 | | | 324 830 | | | 284 800 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 24 622 | 10 170 | 10 170 | 3 388 | 12 225 | 9 682 | (2 543) | -26% | 10 170 |
| Net cash from (used) investing | (27 869) | (14 695) | (14 695) | (1 314) | (1 948) | (1 174) | 775 | -66% | (14 695) |
| Net cash from (used) financing | 92 | (98) | (98) | 13 | 75 | 53 | (22) | -41% | (98) |
| Cash/cash equivalents at the month/year end | 21 407 | 13 443 | 13 443 | - | 31 758 | 26 627 | (5 131) | -19% | 16 784 |
| 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 | 24 837 | 755 | 428 | 443 | 338 | 269 | 2 147 | 6 038 | 35 256 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 7 872 | - | - | - | - | - | - | - | 7 872 |

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) - M03 September

| 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 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 105 007 | 67 278 | 67 278 | 413 | 51 449 | 51 667 | (217) | 0% | 67 278 |
| Executive and council | | 61 675 | 20 320 | 20 320 | 20 | 7 707 | 8 311 | (604) | -7% | 20 320 |
| Budget and treasury office | | 42 714 | 46 874 | 46 874 | 382 | 43 679 | 43 338 | 340 | 1% | 46 874 |
| Corporate services | | 618 | 84 | 84 | 11 | 63 | 18 | 46 | 262% | 84 |
| <i>Community and public safety</i> | | 14 004 | 32 392 | 32 392 | 3 689 | 6 813 | 8 373 | (1 560) | -19% | 32 392 |
| Community and social services | | 6 295 | 24 826 | 24 826 | 2 364 | 4 728 | 6 476 | (1 748) | -27% | 24 826 |
| Sport and recreation | | 4 254 | 4 624 | 4 624 | 1 069 | 1 475 | 1 296 | 179 | 14% | 4 624 |
| Public safety | | 3 455 | 2 942 | 2 942 | 255 | 609 | 601 | 8 | 1% | 2 942 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 212 | 11 118 | 11 118 | 921 | 963 | 2 759 | (1 796) | -65% | 11 118 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 212 | 11 118 | 11 118 | 921 | 963 | 2 759 | (1 796) | -65% | 11 118 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 107 204 | 119 127 | 119 127 | 9 922 | 29 231 | 29 253 | (22) | 0% | 119 127 |
| Electricity | | 71 612 | 76 821 | 76 821 | 6 633 | 19 463 | 19 594 | (131) | -1% | 76 821 |
| Water | | 17 163 | 20 422 | 20 422 | 1 465 | 4 294 | 4 296 | (2) | 0% | 20 422 |
| Waste water management | | 7 656 | 8 568 | 8 568 | 721 | 2 171 | 2 078 | 93 | 4% | 8 568 |
| Waste management | | 10 773 | 13 316 | 13 316 | 1 103 | 3 303 | 3 285 | 19 | 1% | 13 316 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 226 427 | 229 916 | 229 916 | 14 944 | 88 457 | 92 052 | (3 595) | -4% | 229 916 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 87 314 | 62 996 | 62 996 | 4 308 | 14 778 | 13 488 | 1 290 | 10% | 62 996 |
| Executive and council | | 43 090 | 19 599 | 19 599 | 1 671 | 5 576 | 5 064 | 511 | 10% | 19 599 |
| Budget and treasury office | | 27 512 | 26 547 | 26 547 | 1 517 | 5 479 | 4 725 | 754 | 16% | 26 547 |
| Corporate services | | 16 712 | 16 851 | 16 851 | 1 120 | 3 724 | 3 698 | 25 | 1% | 16 851 |
| <i>Community and public safety</i> | | 26 160 | 46 758 | 46 758 | 4 292 | 10 074 | 10 829 | (755) | -7% | 46 758 |
| Community and social services | | 12 574 | 31 292 | 31 292 | 3 173 | 7 020 | 7 511 | (491) | -7% | 31 292 |
| Sport and recreation | | 6 984 | 9 056 | 9 056 | 540 | 1 495 | 1 866 | (371) | -20% | 9 056 |
| Public safety | | 6 601 | 6 410 | 6 410 | 579 | 1 559 | 1 452 | 107 | 7% | 6 410 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 12 600 | 16 039 | 16 039 | 1 267 | 3 537 | 3 573 | (37) | -1% | 16 039 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 12 202 | 15 466 | 15 466 | 1 243 | 3 468 | 3 447 | 21 | 1% | 15 466 |
| Environmental protection | | 398 | 573 | 573 | 24 | 69 | 126 | (57) | -45% | 573 |
| <i>Trading services</i> | | 92 989 | 100 687 | 100 687 | 9 315 | 27 072 | 23 759 | 3 313 | 14% | 100 687 |
| Electricity | | 61 943 | 69 692 | 69 692 | 7 026 | 20 906 | 17 059 | 3 847 | 23% | 69 692 |
| Water | | 12 182 | 12 876 | 12 876 | 1 055 | 2 927 | 3 051 | (123) | -4% | 12 876 |
| Waste water management | | 6 911 | 6 895 | 6 895 | 610 | 1 553 | 1 530 | 23 | 2% | 6 895 |
| Waste management | | 11 952 | 11 223 | 11 223 | 624 | 1 687 | 2 120 | (433) | -20% | 11 223 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 219 062 | 226 480 | 226 480 | 19 182 | 55 461 | 51 650 | 3 811 | 7% | 226 480 |
| Surplus/ (Deficit) for the year | | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 402 | (7 407) | -18% | 3 436 |

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) - M03 September

| Vote 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 | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 61 675 | 20 320 | 20 320 | 20 | 7 707 | 8 311 | (604) | -7,3% | 20 320 |
| Vote 2 - Budget and Treasury Office | | 42 714 | 46 874 | 46 874 | 382 | 43 679 | 43 338 | 340 | 0,8% | 46 874 |
| Vote 3 - Corporate Services | | 618 | 84 | 84 | 11 | 63 | 18 | 46 | 261,7% | 84 |
| Vote 4 - Community and Social Services | | 6 295 | 24 826 | 24 826 | 2 364 | 4 728 | 6 476 | (1 748) | -27,0% | 24 826 |
| Vote 5 - Sport and Recreation | | 4 254 | 4 624 | 4 624 | 1 069 | 1 475 | 1 296 | 179 | 13,8% | 4 624 |
| Vote 6 - Public Safety | | 3 455 | 2 942 | 2 942 | 255 | 609 | 601 | 8 | 1,3% | 2 942 |
| Vote 7 - Road Transport | | 212 | 85 | 85 | (22) | (17) | 1 | (18) | -2084,3% | 85 |
| Vote 8 - Electricity | | 71 612 | 76 821 | 76 821 | 6 633 | 19 463 | 19 594 | (131) | -0,7% | 76 821 |
| Vote 9 - Water | | 17 163 | 20 422 | 20 422 | 1 465 | 4 294 | 4 296 | (2) | -0,1% | 20 422 |
| Vote 10 - Waste Water Management | | 7 656 | 8 568 | 8 568 | 721 | 2 171 | 2 078 | 93 | 4,5% | 8 568 |
| Vote 11 - Waste Management | | 10 773 | 13 316 | 13 316 | 1 103 | 3 303 | 3 285 | 19 | 0,6% | 13 316 |
| Vote 12 - Environmental Protection | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Other | | - | 11 033 | 11 033 | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | 943 | 980 | 2 758 | (1 778) | -64,5% | 11 033 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 226 427 | 229 916 | 229 916 | 14 944 | 88 457 | 92 052 | (3 595) | -3,9% | 229 916 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 43 090 | 19 599 | 19 599 | 1 671 | 5 576 | 5 064 | 511 | 10,1% | 19 599 |
| Vote 2 - Budget and Treasury Office | | 27 512 | 26 547 | 26 547 | 1 517 | 5 479 | 4 725 | 754 | 16,0% | 26 547 |
| Vote 3 - Corporate Services | | 16 712 | 16 851 | 16 851 | 1 120 | 3 724 | 3 698 | 25 | 0,7% | 16 851 |
| Vote 4 - Community and Social Services | | 12 574 | 31 292 | 31 292 | 3 173 | 7 020 | 7 511 | (491) | -6,5% | 31 292 |
| Vote 5 - Sport and Recreation | | 6 984 | 9 056 | 9 056 | 540 | 1 495 | 1 866 | (371) | -19,9% | 9 056 |
| Vote 6 - Public Safety | | 6 601 | 6 410 | 6 410 | 579 | 1 559 | 1 452 | 107 | 7,4% | 6 410 |
| Vote 7 - Road Transport | | 9 896 | 11 005 | 11 005 | 961 | 2 778 | 2 363 | 415 | 17,6% | 11 005 |
| Vote 8 - Electricity | | 61 943 | 69 692 | 69 692 | 7 026 | 20 906 | 17 059 | 3 847 | 22,5% | 69 692 |
| Vote 9 - Water | | 12 182 | 12 876 | 12 876 | 1 055 | 2 927 | 3 051 | (123) | -4,0% | 12 876 |
| Vote 10 - Waste Water Management | | 6 911 | 6 895 | 6 895 | 610 | 1 553 | 1 530 | 23 | 1,5% | 6 895 |
| Vote 11 - Waste Management | | 11 952 | 11 223 | 11 223 | 624 | 1 687 | 2 120 | (433) | -20,4% | 11 223 |
| Vote 12 - Environmental Protection | | 398 | 573 | 573 | 24 | 69 | 126 | (57) | -45,4% | 573 |
| Vote 13 - Other | | 2 306 | 4 461 | 4 461 | 282 | 690 | 1 084 | (394) | -36,4% | 4 461 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 219 062 | 226 480 | 226 480 | 19 182 | 55 461 | 51 650 | 3 811 | 7,4% | 226 480 |
| Surplus/ (Deficit) for the year | 2 | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 402 | (7 407) | -18,3% | 3 436 |

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) - M03 September

| 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 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 39 325 | 42 304 | 42 304 | (3) | 42 700 | 42 308 | 392 | 1% | 42 304 |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | 69 614 | 74 134 | 74 134 | 6 429 | 19 043 | 19 017 | 26 | 0% | 74 134 |
| Service charges - water revenue | | 16 950 | 20 238 | 20 238 | 1 452 | 4 233 | 4 253 | (19) | 0% | 20 238 |
| Service charges - sanitation revenue | | 7 534 | 8 446 | 8 446 | 712 | 2 146 | 2 034 | 112 | 6% | 8 446 |
| Service charges - refuse revenue | | 10 495 | 12 912 | 12 912 | 1 072 | 3 209 | 3 211 | (3) | 0% | 12 912 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 5 177 | 5 287 | 5 287 | 1 093 | 1 637 | 1 460 | 177 | 12% | 5 287 |
| Interest earned - external investments | | 1 889 | 1 666 | 1 666 | 163 | 349 | 404 | (56) | -14% | 1 666 |
| Interest earned - outstanding debtors | | 760 | 723 | 723 | 70 | 211 | 148 | 63 | 42% | 723 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines | | 1 400 | 572 | 572 | 37 | 118 | 67 | 50 | 75% | 572 |
| Licences and permits | | 963 | 1 223 | 1 223 | 91 | 253 | 298 | (45) | -15% | 1 223 |
| Agency services | | 1 255 | 1 306 | 1 306 | 169 | 275 | 264 | 11 | 4% | 1 306 |
| Transfers recognised - operating | | 51 666 | 47 665 | 47 665 | 2 444 | 12 145 | 15 464 | (3 320) | -21% | 47 665 |
| Other revenue | | 4 592 | 2 366 | 2 366 | 150 | 751 | 410 | 341 | 83% | 2 366 |
| Gains on disposal of PPE | | 25 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 211 646 | 218 845 | 218 845 | 13 878 | 87 069 | 89 338 | (2 269) | -3% | 218 845 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 72 810 | 78 871 | 78 871 | 5 918 | 17 571 | 16 906 | 665 | 4% | 78 871 |
| Remuneration of councillors | | 3 288 | 3 511 | 3 511 | 273 | 819 | 834 | (15) | -2% | 3 511 |
| Debt impairment | | 2 969 | 1 095 | 1 095 | 207 | 620 | 274 | 346 | 126% | 1 095 |
| Depreciation & asset impairment | | 10 729 | 6 945 | 6 945 | 687 | 2 061 | 1 701 | 360 | 21% | 6 945 |
| Finance charges | | 1 142 | 1 242 | 1 242 | - | - | - | - | - | 1 242 |
| Bulk purchases | | 54 261 | 59 397 | 59 397 | 6 190 | 18 702 | 14 611 | 4 091 | 28% | 59 397 |
| Other materials | | - | - | - | - | - | - | - | - | - |
| Contracted services | | 1 336 | 1 430 | 1 430 | 109 | 207 | 254 | (47) | -19% | 1 430 |
| Transfers and grants | | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 71 262 | 73 989 | 73 989 | 5 799 | 15 481 | 17 343 | (1 863) | -11% | 73 989 |
| Loss on disposal of PPE | | 1 266 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 219 062 | 226 480 | 226 480 | 19 182 | 55 461 | 51 924 | 3 537 | 7% | 226 480 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers recognised - capital | | (7 416) | (7 635) | (7 635) | (5 304) | 31 608 | 37 415 | (5 807) | (0) | (7 635) |
| Contributions recognised - capital | | 14 782 | 11 071 | 11 071 | 1 066 | 1 388 | 2 714 | (1 326) | (0) | 11 071 |
| Contributed assets | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 128 | | | 3 436 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 128 | | | 3 436 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 128 | | | 3 436 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 7 365 | 3 436 | 3 436 | (4 238) | 32 996 | 40 128 | | | 3 436 |

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 except for Debt Impairment and Depreciation & Asset Impairment which is likely to exceed the budgeted amount based on the previous year's accrual expenditure. Expenditure will materialise according to planned activities.

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03
September

| 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 |
| 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 | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Sport and Recreation | | 933 | 100 | 100 | 18 | 33 | 25 | 8 | 32% | 100 |
| Vote 6 - Public Safety | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Road Transport | | 7 685 | 100 | 100 | - | - | - | - | - | 100 |
| Vote 8 - Electricity | | 1 028 | 800 | 800 | - | - | 200 | (200) | -100% | 800 |
| Vote 9 - Water | | - | 350 | 350 | - | - | - | - | - | 350 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 17 140 | 1 350 | 1 350 | 18 | 33 | 225 | (192) | -85% | 1 350 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | 2 585 | 57 | 57 | - | 35 | 57 | (21) | -37% | 57 |
| Vote 2 - Budget and Treasury Office | | 593 | 925 | 925 | 17 | 27 | 150 | (123) | -82% | 925 |
| Vote 3 - Corporate Services | | 3 | 305 | 305 | 3 | 3 | 15 | (12) | -82% | 305 |
| Vote 4 - Community and Social Services | | 6 470 | 1 643 | 1 643 | 117 | 469 | 88 | 381 | 435% | 1 643 |
| Vote 5 - Sport and Recreation | | 246 | 1 994 | 1 994 | - | 138 | 221 | (83) | -37% | 1 994 |
| Vote 6 - Public Safety | | - | 24 | 24 | - | - | 3 | (3) | -100% | 24 |
| Vote 7 - Road Transport | | 1 774 | 7 388 | 7 388 | 987 | 1 055 | 203 | 853 | 421% | 7 388 |
| Vote 8 - Electricity | | 1 140 | 50 | 50 | - | - | 20 | (20) | -100% | 50 |
| Vote 9 - Water | | 45 | 550 | 550 | 175 | 181 | - | 181 | #DIV/0! | 550 |
| Vote 10 - Waste Water Management | | 656 | 50 | 50 | - | - | 50 | (50) | -100% | 50 |
| Vote 11 - Waste Management | | 2 501 | 280 | 280 | - | - | 120 | (120) | -100% | 280 |
| Vote 12 - Environmental Protection | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Other | | - | 85 | 85 | - | 14 | 25 | (11) | -45% | 85 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 16 014 | 13 351 | 13 351 | 1 299 | 1 922 | 950 | 972 | 102% | 13 351 |
| Total Capital Expenditure | | 33 154 | 14 701 | 14 701 | 1 317 | 1 955 | 1 175 | 780 | 66% | 14 701 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | 3 181 | 1 286 | 1 286 | 20 | 65 | 222 | (157) | -71% | 1 286 |
| Executive and council | | 2 585 | 57 | 57 | - | 35 | 57 | (21) | -37% | 57 |
| Budget and treasury office | | 593 | 925 | 925 | 17 | 27 | 150 | (123) | -82% | 925 |
| Corporate services | | 3 | 305 | 305 | 3 | 3 | 15 | (12) | -82% | 305 |
| Community and public safety | | 7 649 | 3 761 | 3 761 | 134 | 640 | 336 | 304 | 90% | 3 761 |
| Community and social services | | 6 470 | 1 643 | 1 643 | 117 | 469 | 88 | 381 | 435% | 1 643 |
| Sport and recreation | | 1 179 | 2 094 | 2 094 | 18 | 171 | 246 | (75) | -30% | 2 094 |
| Public safety | | - | 24 | 24 | - | - | 3 | (3) | -100% | 24 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 9 459 | 7 573 | 7 573 | 987 | 1 069 | 228 | 842 | 370% | 7 573 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 9 459 | 7 573 | 7 573 | 987 | 1 069 | 228 | 842 | 370% | 7 573 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 12 865 | 2 080 | 2 080 | 175 | 181 | 390 | (209) | -53% | 2 080 |
| Electricity | | 2 168 | 850 | 850 | - | - | 220 | (220) | -100% | 850 |
| Water | | 45 | 900 | 900 | 175 | 181 | - | 181 | #DIV/0! | 900 |
| Waste water management | | 8 150 | 50 | 50 | - | - | 50 | (50) | -100% | 50 |
| Waste management | | 2 501 | 280 | 280 | - | - | 120 | (120) | -100% | 280 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 3 | 33 154 | 14 701 | 14 701 | 1 317 | 1 955 | 1 175 | 780 | 66% | 14 701 |
| Funded by: | | | | | | | | | | |
| National Government | | 11 307 | 10 551 | 10 551 | 942 | 962 | 88 | 875 | 998% | 10 551 |
| Provincial Government | | 4 109 | 269 | 269 | 96 | 435 | 16 | 419 | 2617% | 269 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 15 416 | 10 820 | 10 820 | 1 038 | 1 397 | 104 | 1 293 | 1248% | 10 820 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 168 | - | - | - | - | - | - | - | - |
| Internally generated funds | | 17 570 | 3 881 | 3 881 | 279 | 558 | 1 072 | (513) | -48% | 3 881 |
| Total Capital Funding | | 33 154 | 14 701 | 14 701 | 1 317 | 1 955 | 1 175 | 780 | 66% | 14 701 |

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M03 September

| Description | Ref | 2013/14 | Budget Year 2014/15 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 21 407 | 13 443 | 13 443 | 31 758 | 13 443 |
| Call investment deposits | | - | - | - | - | - |
| Consumer debtors | | 16 909 | 20 121 | 20 121 | 45 765 | 20 121 |
| Other debtors | | 69 | 630 | 630 | 69 | 630 |
| Current portion of long-term receivables | | 7 | 6 | 6 | 6 | 6 |
| Inventory | | 692 | 1 135 | 1 135 | 800 | 1 135 |
| Total current assets | | 39 085 | 35 334 | 35 334 | 78 399 | 35 334 |
| Non current assets | | | | | | |
| Long-term receivables | | 318 | 338 | 338 | 312 | 338 |
| Investments | | 45 | 140 | 140 | 45 | 140 |
| Investment property | | 40 694 | 35 704 | 35 704 | 40 692 | 35 704 |
| Investments in Associate | | - | - | - | - | - |
| Property, plant and equipment | | 276 473 | 272 060 | 272 060 | 276 502 | 272 060 |
| Agricultural | | - | - | - | - | - |
| Biological assets | | - | - | - | - | - |
| Intangible assets | | 565 | 971 | 971 | 534 | 971 |
| Other non-current assets | | 17 757 | 18 236 | 18 236 | 17 654 | 18 236 |
| Total non current assets | | 335 851 | 327 450 | 327 450 | 335 739 | 327 450 |
| TOTAL ASSETS | | 374 936 | 362 785 | 362 785 | 414 138 | 362 785 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 304 | 272 | 272 | 304 | 272 |
| Consumer deposits | | 3 643 | 3 755 | 3 755 | 3 718 | 3 755 |
| Trade and other payables | | 11 092 | 8 231 | 8 231 | 17 085 | 8 231 |
| Provisions | | 9 671 | 6 654 | 6 654 | 9 562 | 6 654 |
| Total current liabilities | | 24 710 | 18 912 | 18 912 | 30 669 | 18 912 |
| Non current liabilities | | | | | | |
| Borrowing | | 504 | 214 | 214 | 504 | 214 |
| Provisions | | 57 888 | 58 859 | 58 859 | 58 136 | 58 859 |
| Total non current liabilities | | 58 391 | 59 073 | 59 073 | 58 639 | 59 073 |
| TOTAL LIABILITIES | | 83 102 | 77 984 | 77 984 | 89 308 | 77 984 |
| NET ASSETS | 2 | 291 835 | 284 800 | 284 800 | 324 830 | 284 800 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 276 085 | 271 800 | 271 800 | 309 080 | 271 800 |
| Reserves | | 15 750 | 13 000 | 13 000 | 15 750 | 13 000 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 291 835 | 284 800 | 284 800 | 324 830 | 284 800 |

The actual year-to-date debtors increased by 170,65% compared to the previous financial year mainly due to the property rates billed annually during July 2014 and only be payable by the end of October 2014. The average debtor's collection rate up to the end of September 2014 reflects as follows:

| | August 2014 | September 2014 | Average (YTD) |
|-------------------------------|-------------|----------------|---------------|
| Monthly Debt Collection Rate: | 138,70% | 136,29% | 79,19% |

The effectiveness of debt collection by external services providers will need to be assessed through a proper investigation for report back to council in terms of an alternative to be more cost effective. The process has started by gaining information for other municipalities to assess the effectiveness / effectiveness in respect of debt collection.

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| 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 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Ratepayers and other | | 151 454 | 162 968 | 162 968 | 16 088 | 46 309 | 40 150 | 6 158 | 15% | 162 968 |
| Government - operating | | 50 219 | 47 665 | 47 665 | 5 304 | 18 258 | 15 464 | 2 793 | 18% | 47 665 |
| Government - capital | | 11 423 | 11 071 | 11 071 | - | 1 375 | 2 714 | (1 339) | -49% | 11 071 |
| Interest | | 2 649 | 2 390 | 2 390 | 233 | 560 | 547 | 13 | 2% | 2 390 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (191 023) | (212 682) | (212 682) | (18 236) | (54 277) | (49 194) | 5 083 | -10% | (212 682) |
| Finance charges | | (100) | (1 242) | (1 242) | - | - | - | - | - | (1 242) |
| Transfers and Grants | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 24 622 | 10 170 | 10 170 | 3 388 | 12 225 | 9 682 | (2 543) | -26% | 10 170 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | 33 | 6 | 6 | 2 | 7 | 2 | 5 | 312% | 6 |
| Decrease (increase) in non-current investments | | (21) | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (27 881) | (14 701) | (14 701) | (1 317) | (1 955) | (1 175) | 780 | -66% | (14 701) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (27 869) | (14 695) | (14 695) | (1 314) | (1 948) | (1 174) | 775 | -66% | (14 695) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 231 | 213 | 213 | 13 | 75 | 53 | 22 | 41% | 213 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (139) | (311) | (311) | - | - | - | - | - | (311) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 92 | (98) | (98) | 13 | 75 | 53 | (22) | -41% | (98) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | 24 562 | 18 066 | 18 066 | | 21 407 | 18 066 | | | 21 407 |
| Cash/cash equivalents at month/year end: | | 21 407 | 13 443 | 13 443 | | 31 758 | 26 627 | | | 16 784 |

Year-to-date cash reflecting a positive increase of R10,35 million compared to the previous financial year due to the equitable share and other grants received during the months of July / August 2014 for the quarter and / or the full financial year.

However the full year cash projection indicates an estimated decrease of almost R4,62 million which might be a risk that could impact on the municipality's future cash reserves.

6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M03 September

| Ref | Description R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|--------------------------------|---|---|
| 1 | Revenue By Source Interest earned - external investments Interest earned - outstanding debtors Fines Transfers recognised - operating | -14% 42% 75% -21% | Variance not regarded as material Positive variance due to increased outstanding debt Positive variance not regarded as material Operating grant revenue only recognised based on expenditure incurred | |
| 2 | Expenditure By Type Debt impairment Depreciation & asset impairment Bulk Purchases Other expenditure | 126% 21% 28% -11% | Calculation is based on the previous year calculations Calculation is based on the previous year calculations Higher percentage for purchases mainly due to winter season Deviation mainly due to operating grants not spend to date | Expected increased to be adjusted during mid-year budget assessment |
| 3 | Capital Expenditure None | N/A | N/A | |
| 4 | Financial Position None | N/A | N/A | |
| 5 | Cash Flow None | N/A | N/A | |
| 6 | Measureable performance None | N/A | N/A | |
| 7 | Municipal Entities None | N/A | N/A | |

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 except in the case of operating grants received reflecting an amount R3,32 million less than the anticipated year-to-date budgeted amount.

Bulk purchases to the amount of R4,09m and other expenditure to the amount of R1,86m reflecting more than the anticipated year-to-date budgeted amounts.

Operating grant expenditure will be closely monitored and reported as the financial year proceeds.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

| 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 |
| Borrowing Management | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0,5% | 3,6% | 3,6% | 0,0% | 2,1% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0,5% | 0,0% | 0,0% | 0,0% | 0,0% |
| Safety of Capital | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 4,1% | 3,1% | 3,1% | 5,5% | 3,1% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 3,2% | 1,6% | 1,6% | 3,2% | 1,6% |
| Liquidity | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 158,2% | 186,8% | 186,8% | 255,6% | 186,8% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 86,6% | 71,1% | 71,1% | 103,6% | 71,1% |
| Revenue Management | | | | | | | |
| Annual Debtors Collection Rate (Payment level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 8,2% | 9,6% | 9,6% | 53,0% | 9,6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Creditors Management | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Funding of Provisions | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| Other Indicators | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 34,4% | 36,0% | 36,0% | 20,2% | 36,0% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 4,4% | 4,6% | 4,6% | 1,8% | 4,6% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 5,6% | 3,7% | 3,7% | 0,0% | 2,2% |
| IDP regulation financial viability indicators | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | | 52662,3% | 62957,4% | 62957,4% | 24663,7% | 27556,2% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | 886,2% | 815,3% | 815,3% | 159,9% | 815,3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 16,3% | 9,9% | 9,9% | 275,9% | 40,4% |

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

The level of employee costs for the year to date is 36.0% which indicates that it should be monitored and managed effectively.

The Capital Replacement Reserve are cash backed and the "Cash & Cash Equivalents" are sufficient to cover outstanding debt.

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.L.o Council Policy |
|---|-------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|--------------|---------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 1 852 | 195 | 113 | 107 | 79 | 69 | 395 | 1 210 | 4 019 | 1 859 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 6 647 | 137 | 53 | 55 | 36 | 26 | 189 | 804 | 7 948 | 1 111 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 14 412 | 136 | 79 | 47 | 36 | 48 | 847 | 1 141 | 16 746 | 2 120 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 670 | 77 | 34 | 32 | 27 | 20 | 138 | 420 | 1 417 | 637 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 066 | 90 | 39 | 42 | 40 | 27 | 166 | 563 | 2 032 | 838 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 24 | 12 | 8 | 10 | 8 | 9 | 133 | 958 | 1 162 | 1 118 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 163 | 109 | 103 | 150 | 111 | 71 | 279 | 943 | 1 928 | 1 553 | 70 | - |
| Total By Income Source | 2000 | 24 837 | 755 | 428 | 443 | 338 | 269 | 2 147 | 6 038 | 35 256 | 9 236 | 70 | - |
| 2013/14 - totals only | | 11 329 | 664 | 480 | 406 | 486 | 278 | 2 553 | 5 710 | 21 905 | 9 432 | 649 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 710 | 9 | 1 | 1 | 1 | 1 | 318 | 347 | 1 388 | 667 | - | - |
| Commercial | 2300 | 3 111 | 33 | 23 | 17 | 17 | 12 | 36 | 380 | 3 630 | 463 | - | - |
| Households | 2400 | 19 148 | 709 | 401 | 424 | 318 | 236 | 1 766 | 5 267 | 28 269 | 8 011 | - | - |
| Other | 2500 | 1 888 | 4 | 2 | 1 | 1 | 21 | 28 | 45 | 1 970 | 95 | 70 | - |
| Total By Customer Group | 2600 | 24 837 | 755 | 428 | 443 | 338 | 269 | 2 147 | 6 038 | 35 256 | 9 236 | 70 | - |

Strict credit control procedures are applied in terms of Council's approved Credit Control Policy. Following statistical information in respect of September 2014 or council's notification:

Outstanding Debtors:

| Outstanding Debtor Age Analyses as at month-end: | | | | | | |
|--|------------|------------|------------|---------|------------|-------------------|
| MONTH | Current | 30 days | 60 days | 90 days | 120 days + | TOTAL |
| August '14 | 10 819 170 | 16 979 010 | 586 339 | 534 461 | 9 164 592 | 38 083 572 |
| September '14 | 10 386 749 | 2 218 781 | 12 961 132 | 420 794 | 9 266 962 | 35 256 418 |
| | | | | | | -2 827 154 |

Debtors Turnover Rate:

| NORM | AUGUST | SEPTEMBER |
|-------------|--------|-----------|
| 11.50- 15 % | 32,32% | 22,45% |

Number of Accounts issued for the month:

| AUGUST | SEPTEMBER |
|--------|-----------|
| 14 074 | 13 751 |

Credit Control: Actions Applied

- Summons 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)

| AUGUST | SEPTEMBER |
|--------|-----------|
| 145 | 40 |
| 32 | 34 |
| 75 | 92 |
| 38 | 44 |
| 3 | 3 |
| 5 | 3 |
| 0 | 3 |
| 0 | 35 |
| 0 | 791 |

Electricity Service

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

| AUGUST | SEPTEMBER |
|--------|-----------|
| 38 | 60 |
| 15 | 27 |
| 23 | 33 |

Commiseration Rebate in respect of Basic Services allocated: September 2014

| TOWNS | "Poor" household | "Indigent" household | TOTAL | COMMISSERATION SUBSIDIES ALLOCATED |
|----------------------|------------------|----------------------|--------------|------------------------------------|
| BREDASDORP | 123 | 1 260 | 1 383 | 323 613,02 |
| NAPIER | 27 | 388 | 415 | 96 869,91 |
| PROTEM | 0 | 10 | 10 | 1 773,10 |
| STRUISBAAI&L'AGULHAS | 14 | 387 | 401 | 93 865,41 |
| KLIPDALE | 0 | 10 | 10 | 1 773,10 |
| WAENHUISKRANS | 3 | 133 | 136 | 32 723,13 |
| KASSIESBAAI | 1 | 59 | 60 | 14 565,60 |
| ELIM | 15 | 104 | 119 | 19 548,18 |
| DEURGANGSKAMP | 0 | 708 | 708 | 96 860,52 |
| | 183 | 3 059 | 3 242 | 681 691,97 |

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| 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 | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | 6 095 | - | - | - | - | - | - | - | 6 095 |
| Bulk Water | 0200 | 94 | - | - | - | - | - | - | - | 94 |
| PAYE deductions | 0300 | 674 | - | - | - | - | - | - | - | 674 |
| VAT (output less input) | 0400 | (47) | - | - | - | - | - | - | - | (47) |
| Pensions / Retirement deductions | 0500 | 1 056 | - | - | - | - | - | - | - | 1 056 |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 7 872 | - | - | - | - | - | - | - | 7 872 |

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 September 2014.

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| 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 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|----------|----------------------|--------------------|---------------------------|--------------------------------|-------------------------|--|------------------------|----------------------------------|
| | | | | | | | | | |
| R thousands | | | | | | | | | |
| Municipality | | | | | | | | | |
| NEDBANK | | 33 Days | Call Account | 2014/10/08 | - | 6,10% | 15 000 | - | 15 000 |
| INVESTEC | | 33 Days | Call Account | 2014/10/08 | - | 5,95% | 5 000 | - | 5 000 |
| Municipality sub-total | | | | | - | | 20 000 | - | 20 000 |
| Entities | | | | | | | | | |
| | | | | | - | | - | - | - |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | - | | 20 000 | - | 20 000 |

Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of September 2014 to the amount of R13,81 million. The interest earned on investment for the period under review reflects as follows:

Investments & Interest Earned: September 2014

| 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 | 76 083,16 |
| CRR | NEDBANK | 33 DAE | 6,31 % | 15 000 000 | 85 573,97 |
| CRR | INVESTEC | 33 DAE | 6,31 % | 5 000 000 | 28 524,67 |
| | | | | 20 000 000 | 190 181,80 |

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

| 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 | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 26 579 | 24 620 | 24 620 | - | 11 296 | 9 386 | 1 096 | 11,7% | 24 620 |
| Local Government Equitable Share | | 18 057 | 19 386 | 19 386 | - | 7 673 | 8 077 | (404) | -5,0% | 19 386 |
| Finance Management | | 1 300 | 1 175 | 1 175 | - | 1 175 | 294 | | | 1 175 |
| Municipal Systems Improvement | | 890 | 146 | 146 | - | - | 36 | | | 146 |
| Municipal Infrastructure (MIG) | | 1 449 | 793 | 793 | - | - | 198 | | | 793 |
| EPWP Incentive | | 1 000 | 1 120 | 1 120 | - | 448 | 280 | | | 1 120 |
| RBIG | 3 | 683 | - | - | - | - | - | - | | - |
| INEG | | 3 200 | 2 000 | 2 000 | - | 2 000 | 500 | 1 500 | 300,0% | 2 000 |
| | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 29 362 | 23 046 | 23 046 | 5 304 | 6 962 | 6 078 | 901 | 14,8% | 23 046 |
| Housing | | 21 443 | 18 590 | 18 590 | 5 304 | 5 304 | 4 648 | 657 | 14,1% | 18 590 |
| Community Development Workers | | 49 | 70 | 70 | - | - | 18 | | | 70 |
| Subsidy Main Roads | | 159 | 60 | 60 | - | - | - | | | 60 |
| Subsidy Libraries | 4 | 4 511 | 4 157 | 4 157 | - | 1 658 | 1 371 | 286 | 20,9% | 4 157 |
| Thusong Centre | | | 169 | 169 | - | - | 42 | (42) | -100,0% | 169 |
| Provincial Finance Management | | 200 | - | - | - | - | - | - | | - |
| Perlemoenplaas | | 3 000 | - | - | - | - | - | - | | - |
| Masibambane Programme | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| IDC | | | | | | | | | | |
| | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 55 941 | 47 665 | 47 665 | 5 304 | 18 258 | 15 464 | 1 996 | 12,9% | 47 665 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 13 635 | 10 802 | 10 802 | - | 1 375 | 2 701 | (1 326) | -49,1% | 10 014 |
| Municipal Infrastructure (MIG) | | 8 760 | 9 739 | 9 739 | - | 1 100 | 2 435 | (1 335) | -54,8% | 9 739 |
| RBIG | | 4 875 | - | - | - | - | - | - | | - |
| Finance Management | | - | 275 | 275 | - | 275 | 69 | 206 | | 275 |
| Municipal Systems Improvement | | - | 788 | 788 | - | - | 197 | (197) | | - |
| | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 269 | 269 | - | - | 13 | (13) | -100,0% | 269 |
| Subsidy Libraries | | - | 216 | 216 | - | - | - | - | | 216 |
| Housing | | - | - | - | - | - | - | - | | - |
| Thusong Centre | | - | 53 | 53 | - | - | 13 | | | 53 |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 13 635 | 11 071 | 11 071 | - | 1 375 | 2 714 | (1 339) | -49,3% | 10 282 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 69 576 | 58 736 | 58 736 | 5 304 | 19 633 | 18 178 | 658 | 3,6% | 57 948 |

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

| 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 25 603 | 24 620 | 24 620 | 319 | 8 256 | 9 386 | (1 129) | -12,0% | 24 620 |
| Local Government Equitable Share | | 18 057 | 19 386 | 19 386 | - | 7 673 | 8 077 | (404) | -5,0% | 19 386 |
| Finance Management | | 1 300 | 1 175 | 1 175 | 108 | 183 | 294 | (111) | -37,7% | 1 175 |
| Municipal Systems Improvement | | 890 | 146 | 146 | - | 3 | 36 | (34) | -92,2% | 146 |
| Municipal Infrastructure (MIG) | | 1 447 | 793 | 793 | - | - | 198 | (198) | -100,0% | 793 |
| EPWP incentive | | 1 000 | 1 120 | 1 120 | 30 | 88 | 280 | (192) | -68,7% | 1 120 |
| RBIG | | - | - | - | - | - | - | - | - | - |
| INEG | | 2 909 | 2 000 | 2 000 | 181 | 310 | 500 | (190) | -38,0% | 2 000 |
| Provincial Government: | | 26 095 | 23 046 | 23 046 | 2 125 | 3 888 | 6 093 | (2 198) | -36,1% | 23 046 |
| Housing | | 18 052 | 18 590 | 18 590 | 2 145 | 3 861 | 4 648 | (787) | -16,9% | 18 590 |
| Community Development Workers | | 74 | 70 | 70 | 3 | 16 | 18 | (2) | -10,0% | 70 |
| Subsidy Main Roads | | 159 | 60 | 60 | (23) | (23) | 15 | (38) | -254,0% | 60 |
| Subsidy Libraries | | 4 511 | 4 157 | 4 157 | - | - | 1 371 | (1 371) | -100,0% | 4 157 |
| Thusong Centre | | 103 | 169 | 169 | - | 34 | 42 | - | - | 169 |
| Provincial Finance Management | | 200 | - | - | - | - | - | - | - | - |
| Perlemoenplaas | | 2 928 | - | - | - | - | - | - | - | - |
| Masibambane Programme | | 68 | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 22 | - | - | - | - | - | - | - | - |
| IDC | | 22 | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 51 720 | 47 665 | 47 665 | 2 444 | 12 145 | 15 479 | (3 327) | -21,5% | 47 665 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 10 687 | 10 802 | 10 802 | 939 | 959 | 2 701 | (1 741) | -64,5% | 10 802 |
| Municipal Infrastructure (MIG) | | 8 762 | 9 739 | 9 739 | 919 | 919 | 2 435 | (1 516) | -62,3% | 9 739 |
| RBIG | | 1 926 | - | - | - | - | - | - | - | - |
| Finance Management | | - | 275 | 275 | - | 9 | 69 | (59) | -86,4% | 275 |
| Municipal Systems Improvement | | - | 788 | 788 | 20 | 31 | 197 | (166) | -84,1% | 788 |
| Other capital transfers [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 4 073 | 269 | 269 | 128 | 428 | 67 | 361 | 537,8% | 269 |
| Subsidy Libraries | | 909 | 216 | 216 | 118 | 417 | 54 | 363 | 671,9% | 216 |
| Housing | | 2 428 | - | - | - | - | - | - | - | - |
| Thusong Centre | | 736 | 53 | 53 | 9 | 11 | 13 | (2) | -13,9% | 53 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 14 760 | 11 071 | 11 071 | 1 066 | 1 388 | 2 768 | (1 380) | -49,9% | 11 071 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 66 480 | 58 736 | 58 736 | 3 510 | 13 532 | 18 247 | (4 707) | -25,8% | 58 736 |

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| 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 |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 2 000 | 2 136 | 2 136 | 167 | 500 | 508 | (9) | -2% | 2 136 |
| Pension and UIF Contributions | | 314 | 335 | 335 | 26 | 78 | 80 | (1) | -2% | 335 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 765 | 817 | 817 | 64 | 191 | 193 | (2) | -1% | 817 |
| Cellphone Allowance | | 209 | 223 | 223 | 16 | 50 | 53 | (3) | -5% | 223 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 3 288 | 3 511 | 3 511 | 273 | 819 | 834 | (15) | -2% | 3 511 |
| % increase | 4 | | 6,8% | 6,8% | | | | | | 6,8% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 3 123 | 3 753 | 3 753 | 308 | 925 | 938 | (13) | -1% | 3 753 |
| Pension and UIF Contributions | | 575 | 746 | 746 | 57 | 171 | 167 | (15) | -8% | 746 |
| Medical Aid Contributions | | 153 | - | - | 16 | 48 | - | 48 | #DIV/0! | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 428 | 484 | 484 | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 481 | 479 | 479 | 48 | 129 | 120 | 10 | 8% | 479 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 114 | 76 | 76 | 14 | 32 | 19 | 13 | 69% | 76 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 4 873 | 5 539 | 5 539 | 443 | 1 306 | 1 264 | 42 | 3% | 5 539 |
| % increase | 4 | | 13,7% | 13,7% | | | | | | 13,7% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 45 131 | 48 135 | 48 135 | 3 689 | 10 945 | 10 905 | 40 | 0% | 48 135 |
| Pension and UIF Contributions | | 6 605 | 7 408 | 7 408 | 647 | 1 919 | 1 842 | 78 | 4% | 7 408 |
| Medical Aid Contributions | | 2 278 | 2 591 | 2 591 | 208 | 614 | 623 | (10) | -2% | 2 591 |
| Overtime | | 2 978 | 2 628 | 2 628 | 167 | 598 | 563 | 36 | 6% | 2 628 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 3 799 | 4 174 | 4 174 | 338 | 1 002 | 972 | 30 | 3% | 4 174 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | 386 | 437 | 437 | 35 | 106 | 112 | (6) | -6% | 437 |
| Other benefits and allowances | | 2 194 | 2 511 | 2 511 | 209 | 599 | 626 | (26) | -4% | 2 511 |
| Payments in lieu of leave | | 79 | 500 | 500 | - | - | - | - | - | 500 |
| Long service awards | | 669 | 727 | 727 | 30 | 90 | 181 | (91) | -51% | 727 |
| Post-retirement benefit obligations | 2 | 3 818 | 4 222 | 4 222 | 131 | 393 | 1 055 | (662) | -63% | 4 222 |
| Sub Total - Other Municipal Staff | | 67 938 | 73 333 | 73 333 | 5 475 | 16 265 | 16 878 | (613) | -4% | 73 333 |
| % increase | 4 | | 7,9% | 7,9% | | | | | | 7,9% |
| Total Parent Municipality | | 76 098 | 82 382 | 82 382 | 6 190 | 18 391 | 18 976 | (586) | -3% | 82 382 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Board Fees | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | 2 | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 76 098 | 82 382 | 82 382 | 6 190 | 18 391 | 18 976 | (586) | -3% | 82 382 |

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

| Description | Ref | Budget Year 2014/15 | | | | | | | | | | | |
|---|-----|---------------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|-----------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June |
| R thousands | 1 | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget |
| Cash Receipts By Source | | | | | | | | | | | | | |
| Property rates | | 4 083 | 5 886 | 5 353 | 3 400 | 3 400 | 3 400 | 3 400 | 3 400 | 3 400 | 3 400 | 3 400 | (1 721) |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | 5 449 | 7 808 | 6 478 | 6 107 | 5 633 | 5 635 | 6 608 | 5 651 | 5 311 | 5 855 | 5 675 | 5 294 |
| Service charges - water revenue | | 1 423 | 1 391 | 1 382 | 1 567 | 1 402 | 1 804 | 2 149 | 2 065 | 1 712 | 1 825 | 1 457 | 1 324 |
| Service charges - sanitation revenue | | 466 | 647 | 712 | 684 | 677 | 729 | 765 | 646 | 694 | 674 | 663 | 809 |
| Service charges - refuse | | 757 | 1 088 | 706 | 1 035 | 1 034 | 1 034 | 1 035 | 1 040 | 1 034 | 1 049 | 1 054 | 1 589 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 175 | 335 | 995 | 849 | 423 | 330 | 646 | 251 | 646 | 215 | 173 | 62 |
| Interest earned - external investments | | 53 | 133 | 163 | 127 | 144 | 60 | 109 | 246 | 160 | 52 | 189 | 232 |
| Interest earned - outstanding debtors | | 70 | 71 | 70 | 47 | 72 | 64 | 61 | 63 | 64 | 62 | 62 | (8) |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | | 22 | 58 | 37 | 54 | 28 | 19 | 27 | 64 | 33 | 149 | 49 | 33 |
| Licences and permits | | 84 | 78 | 91 | 112 | 100 | 97 | 105 | 107 | 94 | 90 | 122 | 142 |
| Agency services | | 102 | 5 | 169 | 151 | 129 | 90 | 149 | 76 | 124 | 126 | 107 | 80 |
| Transfer receipts - operating | | 12 506 | 448 | 5 304 | 3 261 | 2 147 | 8 482 | 2 020 | 3 346 | 2 020 | 6 886 | 2 020 | (773) |
| Other revenue | | 194 | 171 | 167 | 305 | 247 | 198 | 219 | 60 | 104 | 225 | 209 | 266 |
| Cash Receipts by Source | | 25 382 | 18 120 | 21 626 | 17 698 | 15 435 | 21 944 | 17 293 | 17 015 | 15 394 | 20 809 | 15 180 | 7 328 |
| Other Cash Flows by Source | | | | | | | | | | | | | |
| Transfer receipts - capital | | 1 375 | - | - | 905 | 905 | 905 | 905 | 905 | 905 | 905 | 905 | 2 459 |
| Contributions & Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase in consumer deposits | | 43 | 18 | 13 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | (4) |
| Receipt of non-current debtors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Receipt of non-current receivables | | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | (3) |
| Change in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 26 803 | 18 141 | 21 640 | 18 621 | 16 357 | 22 867 | 18 216 | 17 938 | 16 317 | 21 531 | 16 103 | 9 780 |
| Cash Payments by Type | | | | | | | | | | | | | |
| Employee related costs | | 5 652 | 5 790 | 5 918 | 5 582 | 8 725 | 6 095 | 6 242 | 5 525 | 5 558 | 5 813 | 5 718 | 10 266 |
| Remuneration of councillors | | 274 | 272 | 273 | 277 | 277 | 277 | 384 | 292 | 292 | 292 | 292 | 311 |
| Interest paid | | - | - | - | - | - | - | - | - | - | - | - | 114 |
| Bulk purchases - Electricity | | 6 501 | 6 162 | 6 095 | 8 976 | 4 037 | 3 439 | 4 070 | 1 580 | 6 599 | 3 877 | 5 003 | 2 157 |
| Bulk purchases - Water & Sewer | | - | 105 | 94 | 138 | 62 | 53 | 63 | 24 | 102 | 60 | 77 | 122 |
| Other materials | | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | - | 98 | 109 | 132 | 148 | 85 | 158 | 117 | 97 | 93 | 120 | 273 |
| Grants and subsidies paid - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | | - | - | - | - | - | - | - | - | - | - | - | - |
| General expenses | | 4 904 | 6 282 | 5 747 | 6 614 | 8 036 | 5 464 | 6 327 | 5 613 | 5 244 | 5 150 | 5 930 | 7 281 |
| Cash Payments by Type | | 17 332 | 18 709 | 18 236 | 21 720 | 21 285 | 15 412 | 17 243 | 13 151 | 17 891 | 15 284 | 17 139 | 20 523 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | |
| Capital assets | | 127 | 512 | 1 317 | 774 | 598 | 968 | 2 428 | 2 284 | 2 167 | 1 447 | 1 501 | 579 |
| Repayment of borrowing | | - | - | - | - | - | 155 | - | - | - | - | - | 155 |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 17 458 | 19 221 | 19 553 | 22 494 | 21 883 | 16 535 | 19 672 | 15 435 | 20 058 | 16 731 | 18 640 | 21 257 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 9 345 | (1 080) | 2 087 | (3 873) | (5 526) | 6 332 | (1 455) | 2 503 | (3 741) | 4 800 | (2 537) | (11 477) |
| Cash/cash equivalents at the monthly ear beginning: | | 21 407 | 30 752 | 29 672 | 31 758 | 27 885 | 22 359 | 28 691 | 27 236 | 29 739 | 25 998 | 30 798 | 28 261 |
| Cash/cash equivalents at the monthly ear end: | | 30 752 | 29 672 | 31 758 | 27 885 | 22 359 | 28 691 | 27 236 | 29 739 | 25 998 | 30 798 | 28 261 | 16 794 |

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

| Month | 2013/14 | Budget Year 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 | 1 305 | 171 | 171 | 127 | 127 | 171 | 44 | 25,8% | 1% |
| August | 2 016 | 339 | 339 | 512 | 639 | 509 | (129) | -25,4% | 4% |
| September | 1 471 | 666 | 666 | 1 317 | 1 955 | 1 175 | (780) | -66,4% | 13% |
| October | 3 752 | 774 | 774 | - | - | 1 949 | - | - | - |
| November | 1 417 | 598 | 598 | - | - | 2 547 | - | - | - |
| December | 3 350 | 968 | 968 | - | - | 3 515 | - | - | - |
| January | 2 153 | 2 428 | 2 428 | - | - | 5 943 | - | - | - |
| February | 1 847 | 2 284 | 2 284 | - | - | 8 227 | - | - | - |
| March | 2 019 | 2 167 | 2 167 | - | - | 10 394 | - | - | - |
| April | 1 524 | 1 447 | 1 447 | - | - | 11 842 | - | - | - |
| May | 2 181 | 1 501 | 1 501 | - | - | 13 342 | - | - | - |
| June | 4 846 | 1 359 | 1 359 | - | - | 14 701 | - | - | - |
| Total Capital expenditure | 27 881 | 14 701 | 14 701 | 1 955 | | | | | |

WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

| 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 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 10 056 | 970 | 970 | 207 | 236 | 258 | 21 | 8,2% | 970 |
| Infrastructure - Road transport | | 7 131 | 650 | 650 | 32 | 55 | 163 | 107 | 66,1% | 650 |
| Roads, Pavements & Bridges | | 6 775 | 100 | 100 | - | - | 25 | 25 | 100,0% | 100 |
| Storm water | | 356 | 550 | 550 | 32 | 55 | 138 | 82 | 59,9% | 550 |
| Infrastructure - Electricity | | 2 926 | 300 | 300 | - | - | 75 | 75 | 100,0% | 300 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 2 926 | 100 | 100 | - | - | 25 | 25 | 100,0% | 100 |
| Street Lighting | | - | 200 | 200 | - | - | 50 | 50 | 100,0% | 200 |
| Infrastructure - Water | | - | - | - | 175 | 181 | - | (181) | #DIV/0! | - |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation Water | | - | - | - | 175 | 181 | - | (181) | #DIV/0! | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Reticulation Sewerage | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | 20 | 20 | - | - | 20 | 20 | 100,0% | 20 |
| Waste Management | | - | 20 | 20 | - | - | 20 | 20 | 100,0% | 20 |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | 4 168 | 3 035 | 3 035 | 18 | 33 | 25 | (8) | -31,9% | 3 035 |
| Parks & gardens | | 12 | 55 | 55 | - | - | - | - | - | 55 |
| Sportsfields & stadia | | - | 1 579 | 1 579 | - | - | - | - | - | 1 579 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 4 107 | 1 301 | 1 301 | - | - | - | - | - | 1 301 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | 100 | 100 | 18 | 33 | 25 | (8) | -31,9% | 100 |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | 48 | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 451 | 1 485 | 1 485 | 4 | 73 | 290 | 216 | 74,6% | 1 485 |
| General vehicles | | - | 160 | 160 | - | - | 50 | 50 | 100,0% | 160 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | 71 | 185 | 185 | - | 33 | 100 | 67 | 67,2% | 185 |
| Computers - hardware/equipment | | 419 | 574 | 574 | (2) | - | 19 | 19 | 100,0% | 574 |
| Furniture and other office equipment | | 940 | 206 | 206 | 7 | 41 | 96 | 55 | 57,5% | 206 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | - | 330 | 330 | - | - | 25 | 25 | 100,0% | 330 |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | 21 | 30 | 30 | - | - | - | - | - | 30 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | 166 | 323 | 323 | 23 | 60 | 73 | 13 | 17,4% | 323 |
| Computers - software & programming | | 166 | 323 | 323 | 23 | 60 | 73 | 13 | 17,4% | 323 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 15 841 | 5 813 | 5 813 | 252 | 403 | 645 | 242 | 37,5% | 5 813 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | - | - | - | - | - | - | - | - |
| Ambulances | | - | - | - | - | - | - | - | - | - |

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03

| 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 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 15 678 | 8 108 | 8 108 | 956 | 963 | 125 | (838) | -670,0% | 8 108 |
| Infrastructure - Road transport | | 4 751 | 6 758 | 6 758 | 956 | 963 | - | (963) | #DIV/0! | 6 758 |
| <i>Roads, Pavements & Bridges</i> | | 4 751 | 5 443 | 5 443 | 905 | 912 | - | (912) | #DIV/0! | 5 443 |
| <i>Storm water</i> | | - | 1 316 | 1 316 | 51 | 51 | - | (51) | #DIV/0! | 1 316 |
| Infrastructure - Electricity | | 957 | 500 | 500 | - | - | 125 | 125 | 100,0% | 500 |
| <i>Generation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Transmission & Reticulation</i> | | 957 | 500 | 500 | - | - | 125 | 125 | 100,0% | 500 |
| <i>Street Lighting</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 45 | 850 | 850 | - | - | - | - | - | 850 |
| <i>Dams & Reservoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water purification</i> | | 18 | 500 | 500 | - | - | - | - | - | 500 |
| <i>Reticulation Water</i> | | 27 | 350 | 350 | - | - | - | - | - | 350 |
| Infrastructure - Sanitation | | 7 501 | - | - | - | - | - | - | - | - |
| <i>Reticulation Sewerage</i> | | 2 863 | - | - | - | - | - | - | - | - |
| <i>Sewerage purification</i> | | 4 638 | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | 2 423 | - | - | - | - | - | - | - | - |
| <i>Waste Management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Transportation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Gas</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 2 423 | - | - | - | - | - | - | - | - |
| Community | | 1 147 | 140 | 140 | 90 | 417 | - | (417) | #DIV/0! | 140 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | 120 | 120 | - | - | - | - | - | 120 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | - | 20 | 20 | - | - | - | - | - | 20 |
| Libraries | | - | - | - | 90 | 417 | - | (417) | #DIV/0! | - |
| Recreational facilities | | 1 130 | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | 17 | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 488 | 440 | 440 | 20 | 173 | 406 | 233 | 57,4% | 440 |
| General vehicles | | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | 230 | 245 | 245 | - | 153 | 230 | 77 | 33,5% | 245 |
| Computers - hardware/equipment | | - | 165 | 165 | 17 | 17 | 162 | 145 | 89,4% | 165 |
| Furniture and other office equipment | | 168 | 30 | 30 | 3 | 3 | 14 | 11 | 80,0% | 30 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | 46 | - | - | - | - | - | - | - | - |
| Other Buildings | | 19 | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | 25 | - | - | - | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | 200 | 200 | - | - | - | - | - | 200 |
| Computers - software & programming | | - | 200 | 200 | - | - | - | - | - | 200 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing ass | 1 | 17 313 | 8 888 | 8 888 | 1 065 | 1 552 | 531 | (1 022) | -192,6% | 8 888 |

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

| 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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 3 445 | 4 243 | 4 243 | 552 | 906 | 977 | 71 | 7,3% | 4 243 |
| Infrastructure - Road transport | | 1 362 | 1 524 | 1 524 | 268 | 414 | 303 | (111) | -36,6% | 1 524 |
| Roads, Pavements & Bridges | | 1 362 | 1 524 | 1 524 | 268 | 414 | 303 | (111) | -36,6% | 1 524 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | 596 | 855 | 855 | 119 | 229 | 180 | (49) | -27,2% | 855 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 510 | 762 | 762 | 117 | 223 | 178 | (45) | -25,5% | 762 |
| Street Lighting | | 86 | 92 | 92 | 1 | 6 | 2 | (3) | -167,9% | 92 |
| Infrastructure - Water | | 1 052 | 1 368 | 1 368 | 109 | 204 | 433 | 229 | 52,8% | 1 368 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation Water | | 1 052 | 1 368 | 1 368 | 109 | 204 | 433 | 229 | 52,8% | 1 368 |
| Infrastructure - Sanitation | | 435 | 496 | 496 | 56 | 60 | 62 | 2 | 3,2% | 496 |
| Reticulation Sewerage | | 435 | 496 | 496 | 56 | 60 | 62 | 2 | 3,2% | 496 |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | 5 820 | 5 820 | 5 820 | 328 | 666 | 1 034 | 369 | 35,6% | 5 820 |
| General vehicles | | 1 989 | 1 922 | 1 922 | 123 | 281 | 424 | 143 | 33,7% | 1 922 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | 322 | 443 | 443 | 43 | 77 | 80 | 3 | 3,4% | 443 |
| Computers - hardware/equipment | | 97 | 89 | 89 | 1 | 2 | 13 | 11 | 82,7% | 89 |
| Furniture and other office equipment | | 18 | 53 | 53 | 0 | 1 | 11 | 10 | 93,0% | 53 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | 1 785 | 1 322 | 1 322 | 64 | 129 | 192 | 63 | 32,7% | 1 322 |
| Other Buildings | | 1 470 | 1 796 | 1 796 | 96 | 175 | 293 | 118 | 40,2% | 1 796 |
| Other Land | | 111 | 137 | 137 | - | - | 9 | 9 | 100,0% | 137 |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other Assets - Other | | 28 | 58 | 58 | - | - | 13 | 13 | 100,0% | 58 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | | 9 265 | 10 063 | 10 063 | 880 | 1 572 | 2 012 | 440 | 21,9% | 10 063 |

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

| 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 7 607 | 4 330 | 4 330 | 436 | 1 309 | 1 047 | (261) | -24,9% | 4 330 |
| Infrastructure - Road transport | | 1 548 | 1 344 | 1 344 | 129 | 387 | 336 | (51) | -15,2% | 1 344 |
| Roads, Pavements & Bridges | | 1 548 | 1 344 | 1 344 | 129 | 387 | 336 | (51) | -15,2% | 1 344 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | 1 294 | 873 | 873 | 108 | 323 | 218 | (105) | -48,1% | 873 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 1 294 | 873 | 873 | 108 | 323 | 218 | (105) | -48,1% | 873 |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 1 052 | 796 | 796 | 88 | 263 | 199 | (64) | -32,3% | 796 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 1 052 | 796 | 796 | 88 | 263 | 199 | (64) | -32,3% | 796 |
| Infrastructure - Sanitation | | 854 | 825 | 825 | 71 | 214 | 206 | (7) | -3,5% | 825 |
| Reticulation | | 854 | 825 | 825 | 71 | 214 | 206 | (7) | -3,5% | 825 |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | 2 859 | 492 | 492 | 41 | 122 | 88 | (34) | -38,5% | 492 |
| Waste Management | | 75 | 77 | 77 | 6 | 19 | 19 | 1 | 3,1% | 77 |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | 2 785 | 415 | 415 | 34 | 103 | 69 | (34) | -50,2% | 415 |
| Community | | 220 | 215 | 215 | 18 | 55 | 54 | (1) | -2,3% | 215 |
| Parks & gardens | | 13 | 12 | 12 | 1 | 3 | 3 | (0) | -6,7% | 12 |
| Sportsfields & stadia | | 15 | 15 | 15 | 1 | 4 | 4 | (0) | -1,6% | 15 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 32 | 32 | 32 | 3 | 8 | 8 | (0) | -1,9% | 32 |
| Libraries | | 35 | 34 | 34 | 3 | 9 | 8 | (0) | -3,1% | 34 |
| Recreational facilities | | 123 | 121 | 121 | 10 | 31 | 30 | (0) | -1,6% | 121 |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | 1 | 1 | 1 | 0 | 0 | 0 | (0) | -1,6% | 1 |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | 0 | 0 | 0 | 0 | 0 | 0 | (0) | -68,8% | 0 |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 9 | 3 | 3 | 1 | 2 | 1 | (1) | -211,9% | 3 |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | 9 | 3 | 3 | 1 | 2 | 1 | (1) | -211,9% | 3 |
| Other assets | | 2 771 | 2 358 | 2 358 | 222 | 665 | 589 | (76) | -12,8% | 2 358 |
| General vehicles | | 940 | 741 | 741 | 78 | 235 | 185 | (50) | -26,9% | 741 |
| Specialised vehicles | | 63 | 57 | 57 | 5 | 16 | 14 | (2) | -10,8% | 57 |
| Plant & equipment | | 314 | 297 | 297 | 26 | 79 | 74 | (4) | -5,8% | 297 |
| Computers - hardware/equipment | | 332 | 279 | 279 | 28 | 83 | 70 | (13) | -19,0% | 279 |
| Furniture and other office equipment | | 470 | 452 | 452 | 39 | 117 | 113 | (4) | -4,0% | 452 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | 74 | 69 | 69 | 6 | 19 | 17 | (1) | -7,5% | 69 |
| Other Buildings | | 245 | 211 | 211 | 20 | 61 | 53 | (9) | -16,1% | 211 |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or inventory) | | 111 | - | - | - | - | - | - | - | - |
| Other | | 222 | 253 | 253 | 19 | 56 | 63 | 8 | 12,0% | 253 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | 122 | 40 | 40 | 10 | 30 | 10 | (21) | -207,9% | 40 |
| Computers - software & programming | | 122 | 40 | 40 | 10 | 30 | 10 | (21) | -207,9% | 40 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | | 10 729 | 6 945 | 6 945 | 687 | 2 061 | 1 701 | (360) | -21,2% | 6 945 |
| Specialised vehicles | | 63 | 57 | 57 | 5 | 16 | 14 | (2) | (0) | 57 |
| Refuse | | 63 | 57 | 57 | 5 | 16 | 14 | (2) | (0) | 57 |
| 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 September 2014 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 for Councilors' in terms of the remuneration of Public Office Bearers Act, 1998, has not yet been approved.

Following a summary of Standby & Overtime payment in respect of September 2014:

Stand-By allowances paid till September 2014

| DEPARTMENT | PREVIOUS MONTH to DATE | CURRENT MONTH | ACTUAL TO DATE | PRO-RATA BUDGETED FOR THE YEAR | BUDGET FOR THE YEAR |
|-----------------------------|------------------------|-------------------|-------------------|--------------------------------|---------------------|
| Corporate Services | 8 559,42 | 4 103,82 | 12 663,24 | 12 228,75 | 48 915 |
| Traffic | 10 142,47 | 5 003,20 | 15 145,67 | 16 033,25 | 64 133 |
| Financial Services | 3 125,24 | 1 624,28 | 4 749,52 | 11 522,25 | 46 089 |
| IT Services | 4 973,57 | 3 125,74 | 8 099,31 | 12 962,50 | 51 850 |
| Electricity Service | 57 968,71 | 27 546,97 | 85 515,68 | 77 720,50 | 310 882 |
| Community Service | 0,00 | 0,00 | 0,00 | 1 630,50 | 6 522 |
| Holiday Resorts | 36 327,45 | 19 105,82 | 55 433,27 | 46 089,00 | 184 356 |
| Sewer & Sanitation Services | 63 600,15 | 41 905,00 | 105 505,15 | 108 700,00 | 434 800 |
| Streets | 0,00 | 0,00 | 0,00 | 1 630,50 | 6 522 |
| Water Service | 75 323,55 | 45 662,43 | 120 985,98 | 89 297,25 | 357 189 |
| R | 260 020,56 | 148 077,26 | 408 097,82 | 377 814,50 | 1 511 258,00 |

Over-time paid till September 2014

| DEPARTMENT | PREVIOUS MONTH to DATE | CURRENT MONTH | ACTUAL TO DATE | PRO-RATA BUDGETED FOR THE YEAR | BUDGET FOR THE YEAR |
|-----------------------------|------------------------|-------------------|-------------------|--------------------------------|---------------------|
| Municipal Manager | 0,00 | 0,00 | 0,00 | 2 717,50 | 10 870 |
| Corporate Services | 0,00 | 0,00 | 0,00 | 1 413,25 | 5 653 |
| Traffic | 13 688,98 | 4 220,11 | 17 909,09 | 70 111,50 | 280 446 |
| Financial Services | 2 814,61 | 904,16 | 3 718,77 | 2 880,75 | 11 523 |
| IT Services | 2 979,83 | 2 465,19 | 5 445,02 | 2 880,75 | 11 523 |
| Electricity Service | 63 397,57 | 39 223,84 | 102 621,41 | 125 005,00 | 500 020 |
| Community Services | 0,00 | 2 665,27 | 2 665,27 | 2 717,50 | 10 870 |
| Environmental Services | 4 756,03 | 0,00 | 4 756,03 | 8 641,75 | 34 567 |
| Sport Complex | 0,00 | 0,00 | 0,00 | 3 053,50 | 12 214 |
| Holiday Resorts | 8 767,57 | 3 542,88 | 12 310,45 | 9 218,00 | 36 872 |
| Parks | 56 709,20 | 15 980,20 | 72 689,40 | 73 454,25 | 293 817 |
| Sewer & Sanitation Services | 80 519,64 | 39 642,76 | 120 162,40 | 104 623,75 | 418 495 |
| Streets & Stormwater | 9 141,82 | 5 455,50 | 14 597,32 | 34 566,75 | 138 267 |
| Refuse Removal | 58 221,35 | 21 096,62 | 79 317,97 | 100 819,25 | 403 277 |
| Water Service | 109 701,34 | 50 531,17 | 160 232,51 | 112 341,50 | 449 366 |
| R | 410 697,94 | 185 727,70 | 596 425,64 | 654 445,00 | 2 617 780,00 |

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 | | |
| SEPTEMBER 2014 | Check Payments | 26223 | 26374 | |
| | ACB-Payments | 84816 | 85239 | |
| | Amount Paid | | | 22 775 917,77 |
| | Total Investment | | | 20 000 000,00 |

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

7.2 Revenue Management:

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

Equitable Allocation received versus Budget:

1/1011/9009

Allocation for

| Budget | Received | UNSPENT |
|-------------------|------------------|-------------------|
| 19 386 000 | 7 673 000 | 11 713 000,00 |
| 19 386 000 | 7 673 000 | 11 713 000 |

Equitable Allocation spent versus Budget:

1/1011/2049

1/1011/2050

1/1041/2053

Commiseration

Social assistar

GBE: Escom-a

SEPT 2014

SEPT 2014

SEPT 2014

| Budget | Allocated | UNSPENT |
|------------------|------------------|------------------|
| 5 978 370 | 1 764 530 | 4 213 840 |
| 320 000 | 72 899 | 247 101 |
| 336 000 | 40 040 | 295 960 |
| 6 634 370 | 1 877 469 | 4 756 901 |

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 |
|----------|--------------|---------------|--------------|--------------|
| Sept. 13 | 1 062 203,48 | 2 505 011,10 | 858 394,00 | 806 913,00 |
| Oct 13 | 942 251,00 | 5 437 175,66 | 1 249 364,00 | 1 641 079,00 |
| Nov. 13 | 897 406,00 | 2 702 121,22 | 901 421,08 | 635 669,05 |
| Dec. 13 | 476 285,00 | 2 483 232,53 | 815 171,33 | 584 298,64 |
| Jan. 14 | 698 542,00 | 2 630 234,42 | 771 343,49 | 591 730,22 |
| Febr. 14 | 668 067,00 | 3 035 284,97 | 795 272,86 | 552 749,23 |
| Mar. 14 | 702 164,00 | 2 765 588,55 | 696 916,00 | 558 890,00 |
| Apr 14 | 686 475,00 | 2 500 913,06 | 864 177,00 | 530 528,00 |
| May 14 | 693 264,00 | 2 526 062,05 | 705 262,00 | 512 862,00 |
| Jun 14 | 653 277,00 | 2 602 811,80 | 976 561,53 | 518 162,45 |
| Jul 14 | 412 884,00 | 2 534 432,77 | 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 |

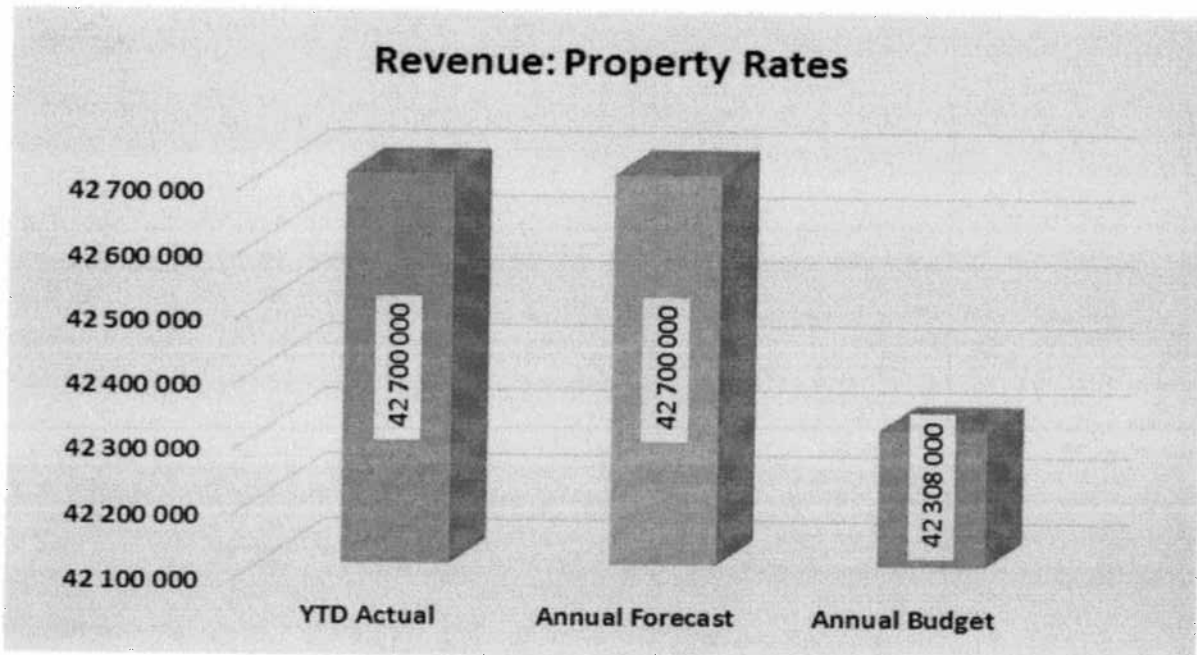
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of September 2014:

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE

| <u>PERSON</u> | <u>AMOUNT</u> | <u>FREKWENCY</u> | <u>HANDED OVER</u> |
|-----------------------|------------------|------------------|--------------------|
| M J KLOPPERS | 1 786,02 | Prok. Rek | Ja |
| M J KLOPPERS | 1 235,02 | Prok. Rek | Ja |
| CAPE AGULHAS PIGGERY | 1 382,45 | Jaarliks | Nee |
| N VALENTINE | 168,44 | Jaarliks | Nee |
| B MAFENGU | 166,93 | Dormant | Nee |
| H OERSON | 2 434,81 | Prok. Rek | Ja |
| JJ KLOPPERS | 4 950,08 | Prok. Rek | Ja |
| D JAARS | 608,19 | Prok. Rek | Ja |
| D JAARS | 684,92 | Prok. Rek | Ja |
| L DAVIDS | 834,52 | Prok. Rek | Ja |
| BREDASDORP KLEINBOERE | 12 456,36 | Jaarliks | Nee |
| T VAN ZYL | 1 078,93 | Prok. Rek | Ja |
| M VAN STADEN | 515,63 | Maandeliks | Ja |
| M VAN STADEN | 779,18 | Prok. Rek | Ja |
| M VAN STADEN | 2 358,61 | Prok. Rek | Ja |
| M VAN STADEN | 1 610,82 | Prok. Rek | Ja |
| M VAN STADEN | 450,77 | Prok. Rek | Ja |
| J DE JAGER | 1 296,59 | Maandeliks | Ja |
| | 34 798,27 | | |

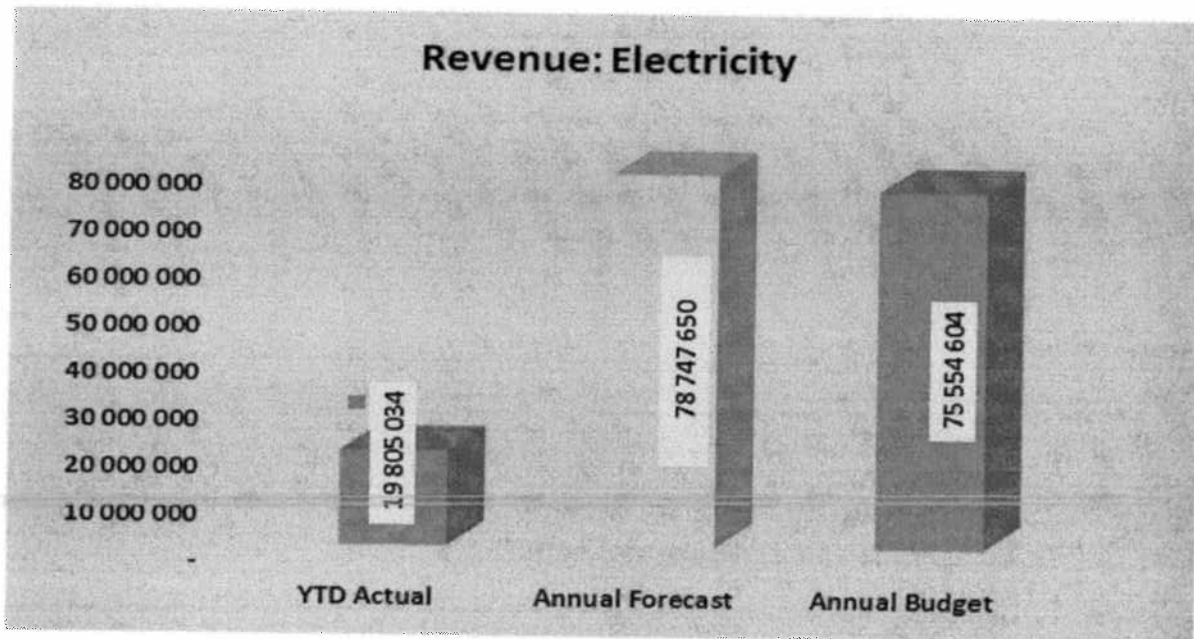
7.2.1 Projected Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:



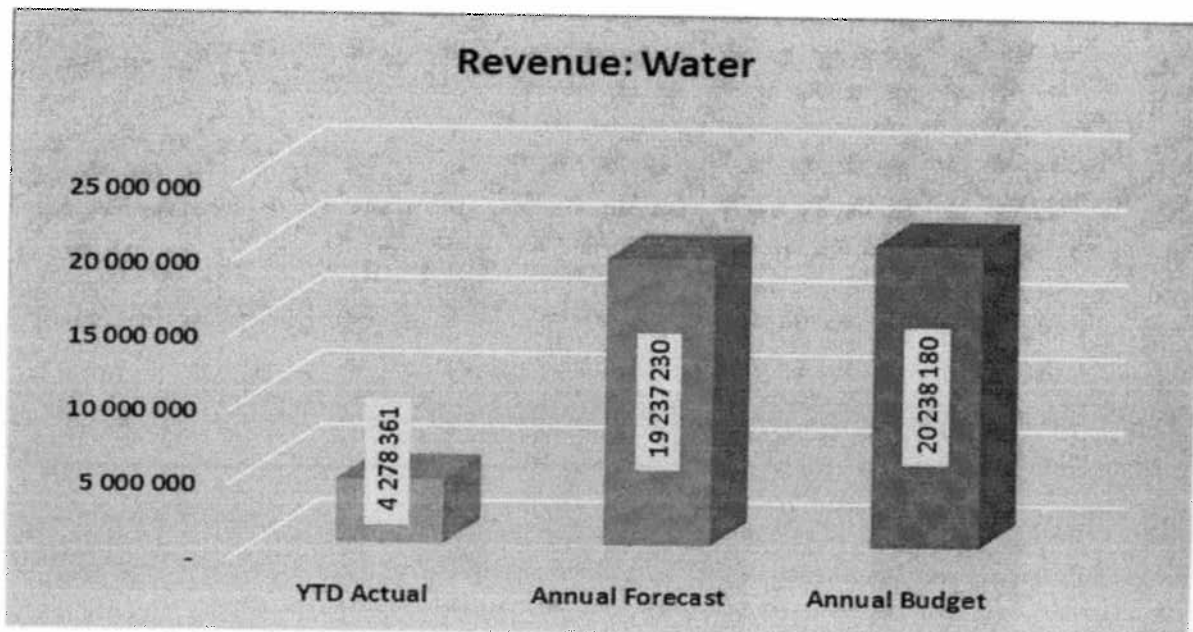
Property Rates projected forecast for the financial year under review reflecting R392 k(0,93%) more than the budgeted amount.

7.2.1.2 Electricity:



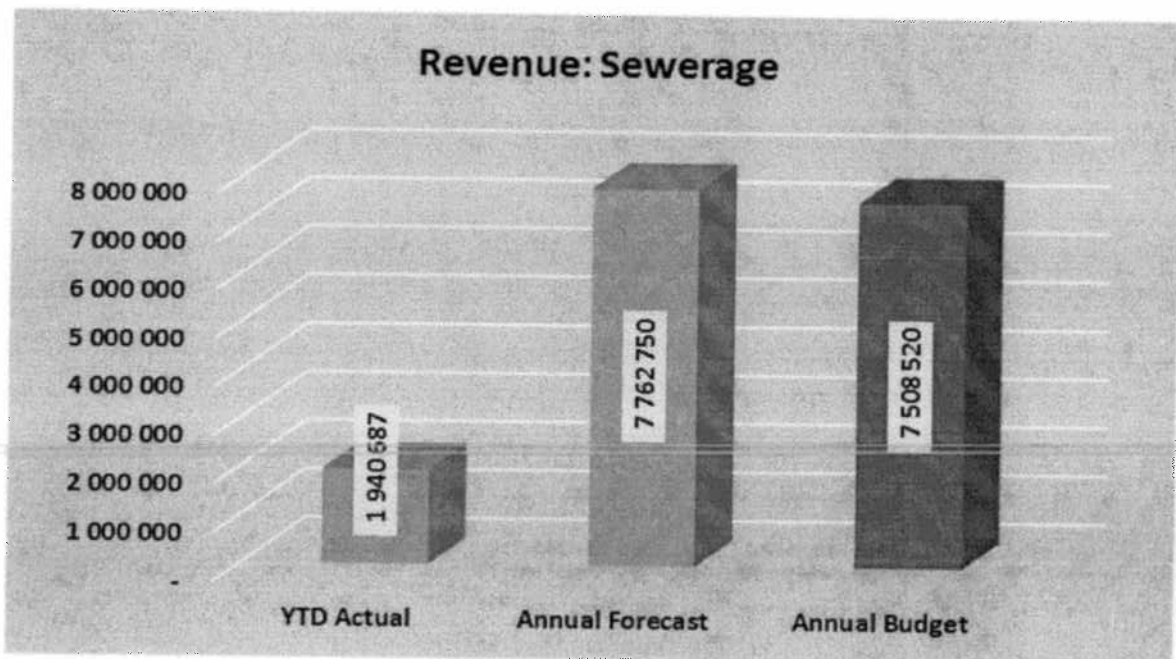
The projected electricity revenue for the financial year under review reflecting R3,19 million (4,23%) more than the budgeted amount. The positive deviation calculation is based on the previous year-to-date percentage of 25,15%

7.2.1.3 Water:



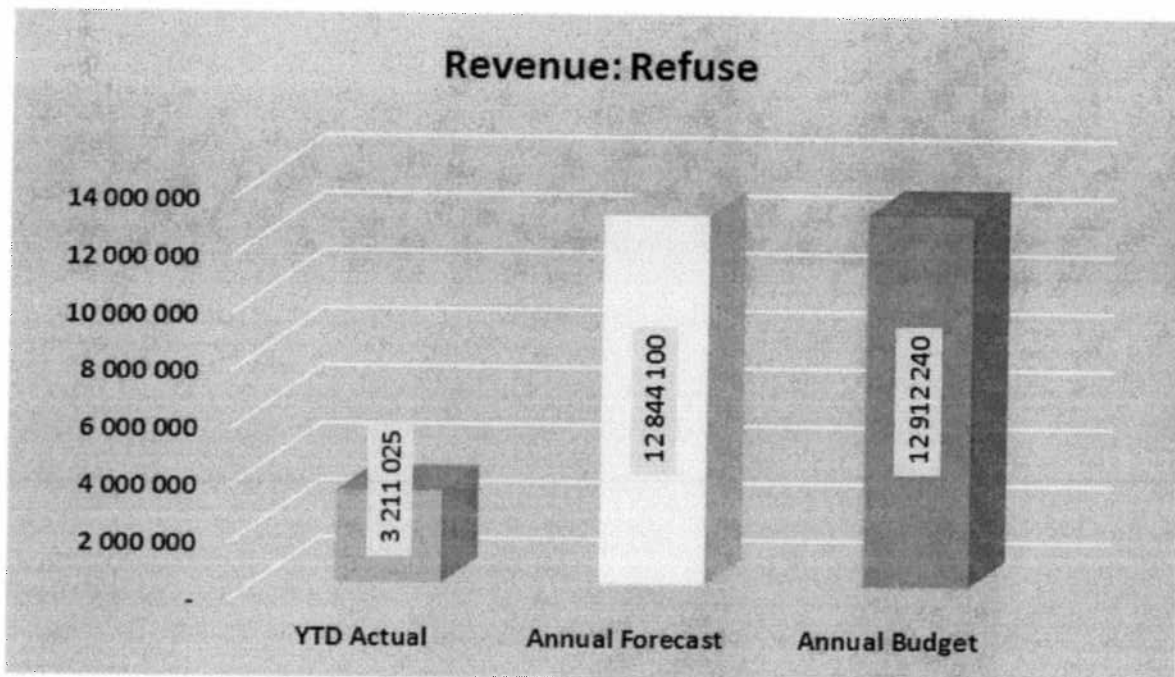
Projected water revenue for the financial year under review reflecting R1,00 million (4,95%) less than the budgeted amount and should be closely monitored for rectification during the adjustment budget if continued at the same trend.

7.2.1.4 Sewerage:



Sewerage revenue forecast for the financial year under review reflecting R254 k(3,39%) more than the budgeted amount.

7.2.1.4 Refuse Removal:



The projected refuse removal revenue for the financial year under review reflecting R66 k(0,53%) less than the budgeted amount and currently not be regarded as significant.

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. One vacant position has been advertised during September 2014 and due to the resignation of another intern on the 23rd September 2014 the municipality will have to fill two positions from the applicants who applied. The shortlist have been completed and the two vacant position will be filled in due course as per Human Resources interview schedule.

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

Three Finance Interns 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.

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 will be submitted to Council during October 2014 with the main purpose to establish a SCOA committee for reporting to council as prescribe in terms of the regulations as well as to submit a high level implementation plan for monitoring and oversight in respect of the progress towards achieving the implementation deadline 1st July 2017.

8. Municipal Manager's Quality Certificate:

QUALITY CERTIFICATE

I, Dean O'Neill, Municipal Manager of Cape Agulhas Municipality, hereby certify that the monthly budget statement for the month of **September 2014** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Mr Dean O'Neill**

Municipal Manager of **Cape Agulhas Municipality WC033**

Signature 

Date 16/10/14

CAPE AGULHAS MUNICIPALITY

ANNEXURE "A"

MFMA IMPLEMENTATION AND MONITORING CHECKLIST - SEPTEMBER 2014

| <i>Action Required</i> | <i>Act Ref</i> | <i>Responsibility</i> | <i>Target Date</i> | <i>Date Action Completed</i> | <i>Comments</i> |
|--|---------------------|----------------------------------|--------------------|------------------------------|-----------------|
| <p>Submit to National / Provincial Treasury and AG written details of all bank accounts each year</p> | <p>Sec 9(b)</p> | <p>CFO / Manager Expenditure</p> | <p>31-May-14</p> | <p>23-Jan-14 Submitted</p> | |
| <p>Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG</p> | <p>Sec 11(4)</p> | <p>CFO / Manager Expenditure</p> | <p>30-Jun-14</p> | <p>28-Aug-14 Submitted</p> | |
| <p>Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year</p> | <p>Sec 21(1)(b)</p> | <p>CFO</p> | <p>31-Aug-14</p> | <p>26-Aug-14 Submitted</p> | |
| <p>Table draft annual budget at a council meeting at least 90 days before the start of the budget year</p> | <p>Sec 16(2)</p> | <p>CFO</p> | <p>31-Mar-14</p> | <p>31-Mar-14 Submitted</p> | |
| <p>Consider the approval of the the 2014/15 annual budget at least 30 days before the start of the budget year</p> | <p>Sec 24(1)</p> | <p>CFO</p> | <p>31-May-14</p> | <p>28-May-14 Submitted</p> | |
| <p>Submit to the mayor a draft SDBIP no later than 14 days after approval of the annual budget</p> | <p>Sec 69(3)</p> | <p>Municipal Manager</p> | <p>14-Jun-14</p> | <p>13-Jun-14 Submitted</p> | |

CAPE AGULHAS MUNICIPALITY

ANNEXURE "A"

MFMA IMPLEMENTATION AND MONITORING CHECKLIST - SEPTEMBER 2014

| Action Required | Act Ref | Responsibility | Target Date | Date Action Completed | Comments |
|---|----------------|---------------------------|--------------------|------------------------------|--|
| Approve SDBIP within 28 days after approval of budget | Sec 53(1) | Mayor | 28-Jun-14 | 27-Jun-14 | Submitted |
| Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget and steps taken to prevent or rectify such shortfalls or overspending | Sec 70(1) | Municipal Manager / CFO | 14-Sep-14 | 14-Sep-14 | Submitted |
| Submit to the mayor and National treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format | Sec 71 | Manager Expenditure | 14-Sep-14 | 14-Sep-14 | Submitted |
| Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter | Sec 52(d) | CFO | 30-Sep-14 | 14-Sep-14 | Part of the September 2014 monthly report to council submitted in October 2014 |
| Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assessment report | Sec 72 | CFO / Manager Expenditure | 25-Jan-15 | | To be submitted during January 2015 |
| Submit 2013/14 annual financial statements to the AG within two months after the end of the financial year | Sec 126(1)(a) | CFO | 31-Aug-14 | 29-Aug-14 | Submitted |
| Submit 2013/14 annual financial statements - Entity to the AG within three months after the end of the financial year | Sec 126(1)(b) | CFO | 30-Sep-14 | 30-Sep-14 | Submitted |

