

# Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## MONTHLY BUDGET REPORT

### MARCH 2015

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## 1. Council Resolution

### To The Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of March 2015.

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

### Recommendations

- The content of the report and supporting documentation for March 2015 is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.



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Mr D O'Neill  
Municipal Manager

Date: 5/05/15.....

## **2. INTRODUCTION**

### **2.1 PURPOSE**

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

### **2.2 STRATEGIC OBJECTIVE**

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

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### **2.3 BACKGROUND**

Section 52 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

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

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

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

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

## **3. MAYOR'S REPORT**

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

Although the Cape Agulhas Municipality is fully compliant in respect of the monthly budget report to council, effective from March 2014, the quality of the report in terms of its completeness and usefulness for council decision making still needs improvement which will be addressed as an ongoing process in the 2014/15 financial year.

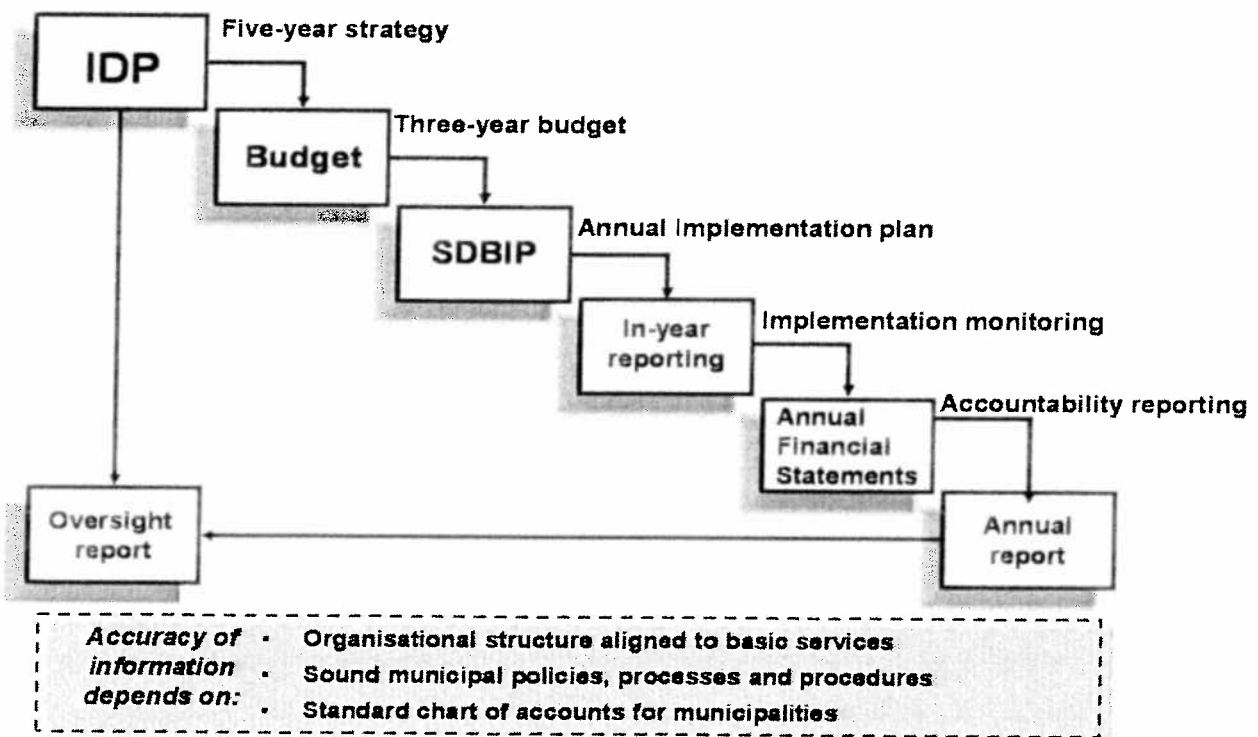
### 3.1 Budget Process:

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:

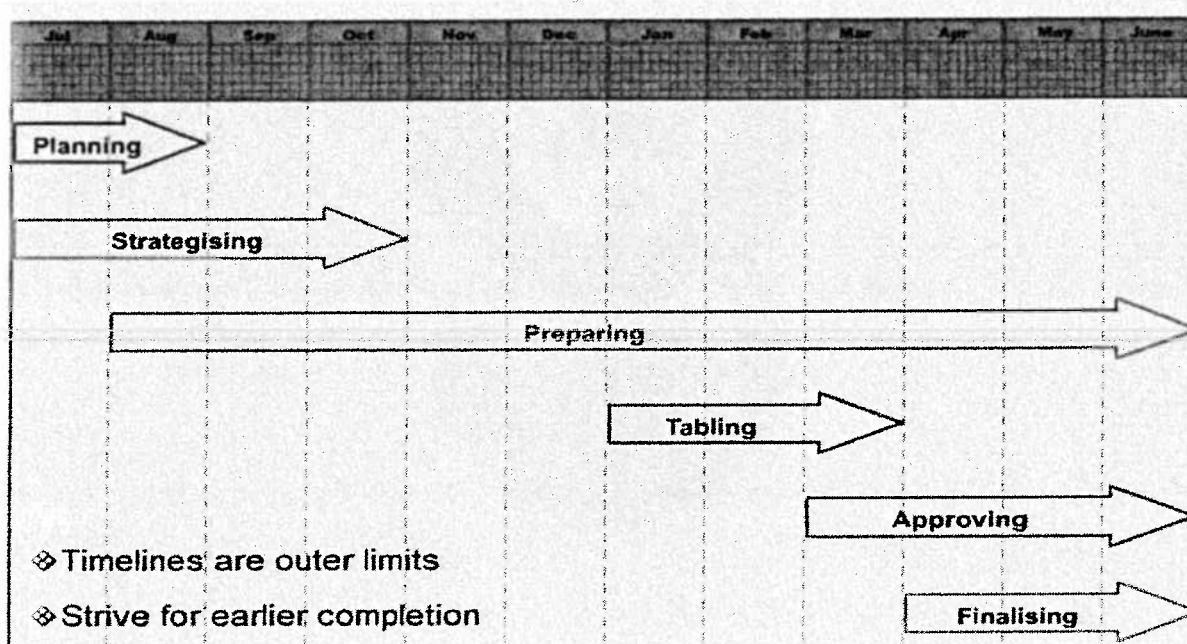
- Reporting on the previous year budget;
- Current year budget implementation; and
- Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

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:



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

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

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

The draft budget in respect of the 2015/16 financial year has been submitted for adoption by council on 30 March 2015 and the final annual budget is scheduled for submission to council on 26 May 2015 for approval as prescribed in terms of the Municipal Finance Management Act (MFMA). The relevant draft budget documentation in electronic format and hard copy has been submitted to the respective National and Provincial Treasury in terms of the National Treasury circular guidelines for input and / or comments.

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

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

### **3.2 Monthly Reporting:**

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

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

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

The Job Profiling / Job Evaluation has been completed during February 2015 in terms of the scheduled project plan and the two vacant managerial

positions in the Budget Treasury Office and Supply Chain Management Section respectively has been advertised for filling.

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

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

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

The Cape Agulhas Municipality manage to receive an unqualified audit opinion with no matters of emphasis in respect of 2013/14 financial year as per national government's directive for local government by 2014.

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

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

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

Council's progress on the implementation of the MFMA proceeds according to set targets and due dates determined for a low capacity municipality.

A comprehensive oversight report on the progress of implementation and compliance per MFMA requirements is attached as Annexure "A" to this report.



#### 4. Executive Summary

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

R'000	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	21 154	242 116	226 499
<b>Budget to date (BTD)</b>	11 627	176 403	189 356
<b>Year to date (YTD)</b>	10 840	172 167	186 772
<b>Variance to SDBIP</b>	(787)	(4 236)	(2 584)
<b>YTD% Variance to SDBIP</b>	(6.77%)	(2.40%)	(1.36%)
<b>% of Annual Budget</b>	51.24%	71.11%	82.46%

#### Relevant information

- At present, operating expenditure incurred amounts to 71.11% of the annual budgeted expenditure and operating revenue amounts to 82.46% of the annual budgeted revenue; refer to table C3 & C4 for more detail.
- Year-to-date revenue is 1.36% less than the projected budget-to-date.
- Year-to-date operating expenditure is 2.40% less than the projected budget-to-date.
- Year-to-date capital expenditure is 6.77% less than the projected budget-to-date. Total capital expenditure incurred to date amounts to 51.24% of annual budget and should start accelerating as per project implementation plans in respect of the financial year under review.
- The projected capital expenditure for the financial year is on par and is likely to increase towards the end of the second half of the year.
- The budgeted figures reflects the adjustment budget's (2014/15) figures approved by council during February 2015.

#### 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 - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	39 325	42 304	42 783	-	42 783	42 783	(0)	-0%	42 783
Service charges	104 594	115 731	118 927	10 066	88 013	88 438	(425)	-0%	118 927
Investment revenue	1 889	1 666	1 741	178	1 394	1 269	124	10%	1 741
Transfers recognised - operational	51 666	47 665	50 671	6 368	41 910	47 387	(5 477)	-12%	50 671
Other own revenue	14 172	11 479	12 378	3 635	12 673	9 479	3 195	34%	12 378
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 646</b>	<b>218 845</b>	<b>226 499</b>	<b>20 246</b>	<b>186 772</b>	<b>189 356</b>	<b>(2 584)</b>	<b>-1%</b>	<b>226 499</b>
Employee costs	73 679	78 871	79 312	5 846	56 726	56 555	171	0%	79 312
Remuneration of Councillors	3 288	3 511	3 511	274	2 436	2 614	(178)	-7%	3 511
Depreciation & asset impairment	10 729	6 945	9 037	687	6 183	6 024	159	3%	9 037
Finance charges	1 142	1 242	1 373	-	42	42	-	-	1 373
Materials and bulk purchases	54 261	59 397	63 311	5 082	44 460	45 834	(1 374)	-3%	63 311
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	76 437	76 514	85 572	5 103	62 319	65 334	(3 015)	-5%	85 572
<b>Total Expenditure</b>	<b>219 535</b>	<b>226 480</b>	<b>242 116</b>	<b>16 992</b>	<b>172 167</b>	<b>176 403</b>	<b>(4 236)</b>	<b>-2%</b>	<b>242 116</b>
<b>Surplus/(Deficit)</b>	<b>(7 889)</b>	<b>(7 635)</b>	<b>(15 617)</b>	<b>3 254</b>	<b>14 606</b>	<b>12 953</b>	<b>1 653</b>	<b>13%</b>	<b>(15 617)</b>
Transfers recognised - capital	14 782	11 071	14 352	3 954	10 075	8 018	2 056	26%	14 352
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>	<b>3 709</b>	<b>18%</b>	<b>(1 265)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>	<b>3 709</b>	<b>18%</b>	<b>(1 265)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>33 154</b>	<b>14 701</b>	<b>21 154</b>	<b>3 949</b>	<b>10 840</b>	<b>11 627</b>	<b>(786)</b>	<b>-7%</b>	<b>21 154</b>
Capital transfers recognised	15 416	11 071	14 817	3 588	8 531	8 043	489	6%	14 817
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	168	-	-	-	-	-	-	-	-
Internally generated funds	17 570	3 631	6 338	361	2 309	3 584	(1 275)	-36%	6 338
<b>Total sources of capital funds</b>	<b>33 154</b>	<b>14 701</b>	<b>21 154</b>	<b>3 949</b>	<b>10 840</b>	<b>11 627</b>	<b>(786)</b>	<b>-7%</b>	<b>21 154</b>
<b>Financial position</b>									
Total current assets	40 177	35 334	35 334	-	66 232	-	-	-	35 334
Total non current assets	335 851	327 450	327 450	-	340 486	-	-	-	327 450
Total current liabilities	26 275	18 912	18 912	-	31 636	-	-	-	18 912
Total non current liabilities	58 391	59 073	59 073	-	59 038	-	-	-	59 073
<b>Community wealth/Equity</b>	<b>291 362</b>	<b>284 800</b>	<b>284 800</b>	<b>-</b>	<b>316 042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284 800</b>
<b>Cash flows</b>									
Net cash from (used) operating	24 622	10 170	4 607	14 869	30 553	6 203	(24 350)	-393%	4 607
Net cash from (used) investing	(27 869)	(14 695)	(21 148)	(3 947)	(10 817)	(9 706)	1 111	-11%	(21 148)
Net cash from (used) financing	92	(98)	(49)	15	54	70	16	23%	(49)
<b>Cash/cash equivalents at the month/year end</b>	<b>21 407</b>	<b>13 443</b>	<b>4 818</b>	<b>-</b>	<b>41 197</b>	<b>17 974</b>	<b>(23 223)</b>	<b>-129%</b>	<b>4 818</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	11 869	1 118	608	552	513	1 148	1 706	7 078	24 593
<b>Creditors Age Analysis</b>									
Total Creditors	7 252	-	-	-	-	-	-	-	7 252

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) - M09 March

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		105 007	67 278	68 640	8 739	69 359	65 865	3 494	5%	68 640
Executive and council		61 675	20 320	20 327	5 498	19 813	19 114	699	4%	20 327
Budget and treasury office		42 714	46 874	47 505	333	46 518	46 381	138	0%	47 505
Corporate services		618	84	809	2 908	3 027	370	2 657	719%	809
<b>Community and public safety</b>		14 004	32 392	37 526	601	27 648	33 469	(5 820)	-17%	37 526
Community and social services		6 295	24 826	29 005	(454)	20 825	27 127	(6 302)	-23%	29 005
Sport and recreation		4 254	4 624	4 729	458	4 703	4 270	433	10%	4 729
Public safety		3 455	2 942	3 792	596	2 120	2 072	48	2%	3 792
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		212	11 118	11 652	3 963	8 912	6 770	2 142	32%	11 652
Planning and development		-	-	521	598	598	208	390	187%	521
Road transport		212	11 118	11 132	3 365	8 314	6 561	1 752	27%	11 132
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		107 204	119 127	123 032	10 897	90 928	91 271	(343)	0%	123 032
Electricity		71 612	76 821	80 017	6 528	58 271	58 852	(582)	-1%	80 017
Water		17 163	20 422	20 422	2 049	15 414	15 521	(108)	-1%	20 422
Waste water management		7 656	8 568	9 277	1 214	7 260	6 853	407	6%	9 277
Waste management		10 773	13 316	13 316	1 106	9 983	10 044	(61)	-1%	13 316
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	226 427	229 916	240 851	24 199	196 847	197 374	(527)	0%	240 851
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		87 797	62 996	65 643	6 424	48 616	46 144	2 472	5%	65 643
Executive and council		43 090	19 599	21 735	1 341	15 826	16 129	(302)	-2%	21 735
Budget and treasury office		27 512	26 547	28 715	2 007	19 311	19 448	(137)	-1%	28 715
Corporate services		17 195	16 851	15 193	3 076	13 478	10 567	2 911	28%	15 193
<b>Community and public safety</b>		26 154	46 758	50 755	332	37 158	40 691	(3 533)	-9%	50 755
Community and social services		12 574	31 292	34 360	(875)	25 647	28 901	(3 254)	-11%	34 360
Sport and recreation		6 979	9 056	8 590	620	6 193	6 448	(256)	-4%	8 590
Public safety		6 601	6 410	7 804	586	5 318	5 341	(23)	0%	7 804
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		12 595	16 039	21 083	3 289	13 990	13 377	613	5%	21 083
Planning and development		-	-	4 536	2 266	2 516	1 815	702	39%	4 536
Road transport		12 202	15 466	16 219	997	11 261	11 344	(83)	-1%	16 219
Environmental protection		393	573	328	26	213	219	(5)	-3%	328
<b>Trading services</b>		92 989	100 687	104 636	6 948	72 402	74 324	(1 922)	-3%	104 636
Electricity		61 943	69 692	71 380	4 467	50 039	51 857	(1 818)	-4%	71 380
Water		12 182	12 876	13 038	1 091	9 969	9 709	260	3%	13 038
Waste water management		6 911	6 895	7 201	573	5 576	5 412	164	3%	7 201
Waste management		11 952	11 223	13 016	816	6 818	7 346	(528)	-7%	13 016
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	219 535	226 480	242 116	16 992	172 167	174 536	(2 369)	-1%	242 116
<b>Surplus/ (Deficit) for the year</b>		6 893	3 436	(1 265)	7 207	24 681	22 839	1 842	8%	(1 265)

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

Material variances in terms of the projected expenditure for the financial year under review has been rectified during the adjustment budget in February 2015 as per legislative requirement.

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	61 675	20 320	20 327	5 498	19 813	19 114	699	3,7%	20 327
Vote 2 - Budget and Treasury Office		42 714	46 874	47 505	333	46 518	46 381	138	0,3%	47 505
Vote 3 - Corporate Services		618	84	1 330	3 506	3 626	578	3 047	527,1%	1 330
Vote 4 - Community and Social Services		6 295	24 826	29 005	(454)	20 825	27 127	(6 302)	-23,2%	29 005
Vote 5 - Sport and Recreation		4 254	4 624	4 729	458	4 703	4 270	433	10,1%	4 729
Vote 6 - Public Safety		3 455	2 942	3 792	596	2 120	2 072	48	2,3%	3 792
Vote 7 - Road Transport		212	85	99	60	92	93	(1)	-0,9%	99
Vote 8 - Electricity		71 612	76 821	80 017	6 528	58 271	58 852	(582)	-1,0%	80 017
Vote 9 - Water		17 163	20 422	20 422	2 049	15 414	15 521	(108)	-0,7%	20 422
Vote 10 - Waste Water Management		7 656	8 568	9 277	1 214	7 260	6 853	407	5,9%	9 277
Vote 11 - Waste Management		10 773	13 316	13 316	1 106	9 983	10 044	(61)	-0,6%	13 316
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	11 033	11 033	3 305	8 222	6 469	1 753	27,1%	11 033
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>226 427</b>	<b>229 916</b>	<b>240 851</b>	<b>24 159</b>	<b>196 647</b>	<b>197 374</b>	<b>(527)</b>	<b>-0,3%</b>	<b>240 851</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	43 090	19 599	21 735	1 341	15 826	16 129	(302)	-1,9%	21 735
Vote 2 - Budget and Treasury Office		27 512	26 547	28 715	2 007	19 311	19 448	(137)	-0,7%	28 715
Vote 3 - Corporate Services		17 195	16 851	19 730	5 342	15 995	12 382	3 613	29,2%	19 730
Vote 4 - Community and Social Services		12 574	31 292	34 360	(875)	25 647	28 901	(3 254)	-11,3%	34 360
Vote 5 - Sport and Recreation		6 979	9 056	8 590	620	6 193	6 448	(256)	-4,0%	8 590
Vote 6 - Public Safety		6 601	6 410	7 804	586	5 318	5 341	(23)	-0,4%	7 804
Vote 7 - Road Transport		9 896	11 005	11 305	758	8 897	8 394	503	6,0%	11 305
Vote 8 - Electricity		61 943	69 692	71 380	4 467	50 039	51 857	(1 818)	-3,5%	71 380
Vote 9 - Water		12 182	12 876	13 038	1 091	9 969	9 709	260	2,7%	13 038
Vote 10 - Waste Water Management		6 911	6 895	7 201	573	5 576	5 412	164	3,0%	7 201
Vote 11 - Waste Management		11 952	11 223	13 016	816	6 818	7 346	(528)	-7,2%	13 016
Vote 12 - Environmental Protection		393	573	328	26	213	219	(5)	-2,5%	328
Vote 13 - Other		2 306	4 461	4 913	240	2 364	2 950	(586)	-19,9%	4 913
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>219 535</b>	<b>226 480</b>	<b>242 116</b>	<b>16 992</b>	<b>172 167</b>	<b>174 536</b>	<b>(2 369)</b>	<b>-1,4%</b>	<b>242 116</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>22 839</b>	<b>1 842</b>	<b>8,1%</b>	<b>(1 265)</b>

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

Material variances in terms of the projected expenditure for the financial year under review has been rectified during the adjustment budget in February 2015 as per legislative requirement.

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) - M09 March

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		39 325	42 304	42 783	-	42 783	42 783	(0)	0%	42 783
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		69 614	74 134	77 330	6 228	56 422	56 850	(428)	-1%	77 330
Service charges - water revenue		16 950	20 238	20 238	2 024	15 211	15 374	(163)	-1%	20 238
Service charges - sanitation revenue		7 534	8 446	8 446	734	6 704	6 484	220	3%	8 446
Service charges - refuse revenue		10 495	12 912	12 912	1 079	9 675	9 731	(55)	-1%	12 912
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5 177	5 287	5 292	380	5 220	4 392	828	19%	5 292
Interest earned - external investments		1 889	1 666	1 741	178	1 394	1 269	124	10%	1 741
Interest earned - outstanding debtors		760	723	800	102	757	665	91	14%	800
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1 400	572	1 422	72	455	400	55	14%	1 422
Licences and permits		963	1 223	1 177	107	810	867	(57)	-7%	1 177
Agency services		1 255	1 306	1 306	427	1 007	940	67	7%	1 306
Transfers recognised - operating		51 666	47 665	50 671	6 368	41 910	47 387	(5 477)	-12%	50 671
Other revenue		4 592	2 366	2 390	2 547	4 424	2 214	2 211	100%	2 390
Gains on disposal of PPE		25	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 646</b>	<b>218 845</b>	<b>226 499</b>	<b>20 246</b>	<b>186 772</b>	<b>189 356</b>	<b>(2 584)</b>	<b>-1%</b>	<b>226 499</b>
<b>Expenditure By Type</b>										
Employee related costs		73 679	78 871	79 312	5 846	56 726	56 555	171	0%	79 312
Remuneration of councillors		3 288	3 511	3 511	274	2 436	2 614	(178)	-7%	3 511
Debt impairment		2 969	1 095	3 160	207	1 860	2 107	(247)	-12%	3 160
Depreciation & asset impairment		10 729	6 945	9 037	687	6 183	6 024	159	3%	9 037
Finance charges		1 142	1 242	1 373	-	42	42	-	-	1 373
Bulk purchases		54 261	59 397	63 311	5 082	44 460	45 834	(1 374)	-3%	63 311
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1 336	1 430	1 285	109	922	894	28	3%	1 285
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		70 866	73 989	81 127	4 787	59 537	62 333	(2 796)	-4%	81 127
Loss on disposal of PPE		1 266	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>219 535</b>	<b>226 480</b>	<b>242 116</b>	<b>16 992</b>	<b>172 167</b>	<b>176 403</b>	<b>(4 236)</b>	<b>-2%</b>	<b>242 116</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		(7 889)	(7 635)	(15 617)	3 254	14 606	12 953	1 653	0	(15 617)
Contributions recognised - capital		14 782	11 071	14 352	3 954	10 075	8 018	2 056	0	14 352
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>			<b>(1 265)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>			<b>(1 265)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>			<b>(1 265)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>6 893</b>	<b>3 436</b>	<b>(1 265)</b>	<b>7 207</b>	<b>24 681</b>	<b>20 971</b>			<b>(1 265)</b>

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

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		933	100	100	1	87	90	(3)	-4%	100
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		7 685	100	100	-	-	40	(40)	-100%	100
Vote 8 - Electricity		1 028	800	800	45	69	334	(266)	-79%	800
Vote 9 - Water		-	350	350	-	-	140	(140)	-100%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>17 140</b>	<b>1 350</b>	<b>1 350</b>	<b>46</b>	<b>156</b>	<b>605</b>	<b>(449)</b>	<b>-74%</b>	<b>1 350</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		2 585	57	123	-	41	74	(33)	-44%	123
Vote 2 - Budget and Treasury Office		593	925	867	30	163	373	(210)	-56%	867
Vote 3 - Corporate Services		3	305	385	-	7	158	(151)	-96%	385
Vote 4 - Community and Social Services		6 470	1 643	1 413	-	503	867	(364)	-42%	1 413
Vote 5 - Sport and Recreation		246	1 994	2 508	195	715	1 162	(447)	-39%	2 508
Vote 6 - Public Safety		-	24	20	3	17	12	5	42%	20
Vote 7 - Road Transport		1 774	7 388	8 940	2 022	7 054	5 838	1 216	21%	8 940
Vote 8 - Electricity		1 140	50	2 281	1 654	1 681	928	752	81%	2 281
Vote 9 - Water		45	550	450	-	473	464	9	2%	450
Vote 10 - Waste Water Management		656	50	759	-	18	315	(296)	-94%	759
Vote 11 - Waste Management		2 501	280	1 985	-	-	794	(794)	-100%	1 985
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	85	74	-	14	38	(24)	-63%	74
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>16 014</b>	<b>13 351</b>	<b>19 804</b>	<b>3 904</b>	<b>10 685</b>	<b>11 022</b>	<b>(338)</b>	<b>-3%</b>	<b>19 804</b>
<b>Total Capital Expenditure</b>		<b>33 154</b>	<b>14 701</b>	<b>21 154</b>	<b>3 949</b>	<b>10 840</b>	<b>11 627</b>	<b>(786)</b>	<b>-7%</b>	<b>21 154</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>3 181</b>	<b>1 286</b>	<b>1 375</b>	<b>30</b>	<b>211</b>	<b>605</b>	<b>(395)</b>	<b>-65%</b>	<b>1 375</b>
Executive and council		2 585	57	123	-	41	74	(33)	-44%	123
Budget and treasury office		593	925	867	30	163	373	(210)	-56%	867
Corporate services		3	305	385	-	7	158	(151)	-96%	385
<b>Community and public safety</b>		<b>7 649</b>	<b>3 761</b>	<b>4 041</b>	<b>198</b>	<b>1 322</b>	<b>2 131</b>	<b>(810)</b>	<b>-38%</b>	<b>4 041</b>
Community and social services		6 470	1 643	1 413	-	503	867	(364)	-42%	1 413
Sport and recreation		1 179	2 094	2 608	196	802	1 252	(451)	-36%	2 608
Public safety		-	24	20	3	17	12	5	42%	20
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9 459</b>	<b>7 573</b>	<b>9 113</b>	<b>2 022</b>	<b>7 068</b>	<b>5 916</b>	<b>1 152</b>	<b>19%</b>	<b>9 113</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		9 459	7 573	9 113	2 022	7 068	5 916	1 152	19%	9 113
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>12 865</b>	<b>2 080</b>	<b>6 625</b>	<b>1 699</b>	<b>2 241</b>	<b>2 975</b>	<b>(734)</b>	<b>-25%</b>	<b>6 625</b>
Electricity		2 168	850	3 081	1 699	1 749	1 263	487	39%	3 081
Water		45	900	800	-	473	604	(131)	-22%	800
Waste water management		8 150	50	759	-	18	315	(296)	-94%	759
Waste management		2 501	280	1 985	-	-	794	(794)	-100%	1 985
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>33 154</b>	<b>14 701</b>	<b>21 154</b>	<b>3 949</b>	<b>10 840</b>	<b>11 627</b>	<b>(786)</b>	<b>-7%</b>	<b>21 154</b>
<b>Funded by:</b>										
National Government		11 307	10 802	13 030	3 588	8 067	7 050	1 018	14%	13 030
Provincial Government		4 109	269	1 786	-	464	993	(529)	-53%	1 786
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		15 416	11 071	14 817	3 588	8 531	8 043	489	6%	14 817
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	168	-	-	-	-	-	-	-	-
Internally generated funds		17 570	3 631	6 338	361	2 309	3 584	(1 275)	-36%	6 338
<b>Total Capital Funding</b>		<b>33 154</b>	<b>14 701</b>	<b>21 154</b>	<b>3 949</b>	<b>10 840</b>	<b>11 627</b>	<b>(786)</b>	<b>-7%</b>	<b>21 154</b>

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		21 407	13 443	13 443	41 197	13 443
Call investment deposits		-	-	-	-	-
Consumer debtors		18 001	20 121	20 121	24 127	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	832	1 135
<b>Total current assets</b>		<b>40 177</b>	<b>35 334</b>	<b>35 334</b>	<b>66 232</b>	<b>35 334</b>
<b>Non current assets</b>						
Long-term receivables		318	338	338	295	338
Investments		45	140	140	45	140
Investment property		40 694	35 704	35 704	40 688	35 704
Investments in Associate		-	-	-	-	-
Property, plant and equipment		276 473	272 060	272 060	281 536	272 060
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		565	971	971	473	971
Other non-current assets		17 757	18 236	18 236	17 448	18 236
<b>Total non current assets</b>		<b>335 851</b>	<b>327 450</b>	<b>327 450</b>	<b>340 486</b>	<b>327 450</b>
<b>TOTAL ASSETS</b>		<b>376 028</b>	<b>362 785</b>	<b>362 785</b>	<b>406 717</b>	<b>362 785</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		304	272	272	304	272
Consumer deposits		3 643	3 755	3 755	3 774	3 755
Trade and other payables		12 667	8 231	8 231	18 658	8 231
Provisions		9 661	6 654	6 654	8 900	6 654
<b>Total current liabilities</b>		<b>26 275</b>	<b>18 912</b>	<b>18 912</b>	<b>31 636</b>	<b>18 912</b>
<b>Non current liabilities</b>						
Borrowing		504	214	214	427	214
Provisions		57 888	58 859	58 859	58 612	58 859
<b>Total non current liabilities</b>		<b>58 391</b>	<b>59 073</b>	<b>59 073</b>	<b>59 038</b>	<b>59 073</b>
<b>TOTAL LIABILITIES</b>		<b>84 666</b>	<b>77 984</b>	<b>77 984</b>	<b>90 675</b>	<b>77 984</b>
<b>NET ASSETS</b>	2	<b>291 362</b>	<b>284 800</b>	<b>284 800</b>	<b>316 042</b>	<b>284 800</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		275 612	271 800	271 800	300 292	271 800
Reserves		15 750	13 000	13 000	15 750	13 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>291 362</b>	<b>284 800</b>	<b>284 800</b>	<b>316 042</b>	<b>284 800</b>

The actual year-to-date debtors increased by 34,03% compared to the previous financial year mainly due to the fact that the outstanding debt reflected for March 2015 does not off-set debt impairment as a comparative in respect to the previous financial year. The average debtor's collection rate up to the end of March 2015 reflects as follows:

	Febr 2015	Mar 2015	Average (YTD)
Monthly Debt Collection Rate:	135,52%	113,95%	106,39%

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 and an item was submitted March 2015 for council's consideration.

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		151 454	162 968	165 926	16 596	135 953	127 309	8 644	7%	165 926
Government - operating		50 219	47 665	46 725	12 540	50 194	39 202	10 992	28%	46 725
Government - capital		11 423	11 071	12 921	2 902	10 821	9 689	1 133	12%	12 921
Interest		2 649	2 390	2 541	280	2 150	2 013	138	7%	2 541
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(191 023)	(212 682)	(223 393)	(17 449)	(168 524)	(172 009)	(3 485)	2%	(223 393)
Finance charges		(100)	(1 242)	(114)	-	(42)	(85)	(43)	50%	(114)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24 622</b>	<b>10 170</b>	<b>4 607</b>	<b>14 869</b>	<b>30 553</b>	<b>6 118</b>	<b>(24 435)</b>	<b>-399%</b>	<b>4 607</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		33	6	7	2	23	20	3	17%	7
Decrease (increase) in non-current investments		(21)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(27 881)	(14 701)	(21 154)	(3 949)	(10 840)	(9 726)	1 114	-11%	(21 154)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(27 869)</b>	<b>(14 695)</b>	<b>(21 148)</b>	<b>(3 947)</b>	<b>(10 817)</b>	<b>(9 706)</b>	<b>1 111</b>	<b>-11%</b>	<b>(21 148)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		231	213	255	15	131	147	(16)	-11%	255
<b>Payments</b>										
Repayment of borrowing		(139)	(311)	(304)	-	(77)	(77)	-	-	(304)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>92</b>	<b>(98)</b>	<b>(49)</b>	<b>15</b>	<b>54</b>	<b>70</b>	<b>16</b>	<b>23%</b>	<b>(49)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 155)</b>	<b>(4 623)</b>	<b>(16 590)</b>	<b>10 937</b>	<b>19 790</b>	<b>(3 518)</b>			<b>(16 590)</b>
Cash/cash equivalents at beginning:		24 562	18 066	21 407		21 407	21 407			21 407
Cash/cash equivalents at month/year end:		21 407	13 443	4 818		41 197	17 889			4 818

Year-to-date cash reflecting a positive increase of R19,79 million compared to the previous financial year mainly due to the equitable share grant been received for the full year up to the end of June 2015.

However the full year cash projection indicates an estimated decrease of almost R4,82 million which might be a risk that could impact negative on the municipality's future cash reserves. The cash projection for the full year will be updated during April 2015 to be aligned with the reviewed expected actual expenditure till the end of June 2015.



## 6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u> Transfers recognised - operating	-12%	Increase in spending as per operational plans - Operating grant revenue only recognised based on expenditure incurred	
2	<u>Expenditure By Type</u> None	N/A	N/A	No material deviations i.r.o. actual expenditure
3	<u>Capital Expenditure</u> None	N/A	N/A	
4	<u>Financial Position</u> None	N/A	N/A	
5	<u>Cash Flow</u> None	N/A	N/A	
6	<u>Measureable performance</u> None	N/A	N/A	
7	<u>Municipal Entities</u> None	N/A	N/A	

Table C1 – Monthly Budget Statement Summary have reference.

Deviations in excess of 10% more and / or less than the year-to-date budget estimates is not regarded as material except in the case of operating grants received reflecting an amount R5,48 million less than the anticipated year-to-date budgeted amount aligned with expenditure accrued till the end of March 2015.

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 - M09 March

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	3,6%	4,3%	0,0%	2,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,5%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4,6%	3,1%	3,1%	6,1%	3,1%
Gearing	Long Term Borrowing/ Funds & Reserves		3,2%	1,6%	1,6%	2,7%	1,6%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	152,9%	186,8%	186,8%	209,4%	186,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		81,5%	71,1%	71,1%	130,2%	71,1%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8,7%	9,6%	9,3%	13,1%	9,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34,8%	36,0%	35,0%	30,4%	35,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,8%	4,6%	4,7%	4,1%	4,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,6%	3,7%	4,6%	0,0%	2,2%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		52662,3%	62957,4%	64667,3%	47686,0%	53278,4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		832,5%	815,3%	834,0%	566,9%	834,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		16,3%	9,9%	9,3%	404,1%	13,0%

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

The level of employee's actual costs for the year to date is 30.4% which far less than the budgeted percentage of 35.0% due to vacancies not filled to-date.

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 - M09 March

Description	NT Code	Budget Year 2014/15										Total over 90 days	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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	2 530	282	173	150	130	106	407	1 392	5 170	2 185	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 166	202	67	67	71	44	177	766	7 561	1 126	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 952	152	105	90	65	771	188	1 609	4 931	2 723	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	655	79	57	58	56	43	148	477	1 572	781	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 012	91	62	67	69	52	188	641	2 181	1 017	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	5	0	-	-	
Interest on Arrear Debtor Accounts	1810	22	40	11	14	15	48	82	1 126	1 368	1 295	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1920	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(471)	272	133	107	107	83	515	1 068	1 814	1 880	2	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>11 869</b>	<b>1 118</b>	<b>608</b>	<b>552</b>	<b>513</b>	<b>1 148</b>	<b>1 706</b>	<b>7 078</b>	<b>24 593</b>	<b>10 998</b>	<b>2</b>	<b>-</b>	
2013/14 - totals only		11 329	664	480	406	486	278	2 553	5 710	21 905	9 432	649	0	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	(254)	15	13	11	11	175	7	402	380	606	-	-	
Commercial	2300	2 866	51	33	45	23	25	71	295	3 408	459	-	-	
Households	2400	9 269	873	560	495	478	867	1 622	6 319	20 483	9 781	-	-	
Other	2500	(12)	179	2	1	1	81	6	62	322	152	2	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>11 869</b>	<b>1 118</b>	<b>608</b>	<b>552</b>	<b>513</b>	<b>1 148</b>	<b>1 706</b>	<b>7 078</b>	<b>24 593</b>	<b>10 998</b>	<b>2</b>	<b>-</b>	

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

**Outstanding Debtors:**

<u>Outstanding Debtor Age Analyses as at month-end:</u>							
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL	
February '15	9 477 472	2 185 856	856 447	618 080	11 334 508	24 472 361	
March '15	10 038 526	1 830 261	1 100 694	625 368	10 997 921	24 592 770	
						120 409	

**Debtors Turnover Rate:**

NORM	FEBRUARY	MARCH
11.50- 15 %	20,77%	15,66%

FEBRUARY	MARCH
12 513	12 447

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

**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)

FEBRUARY	MARCH
294	67
13	28
15	95
14	35
2	3
4	7
3	0
0	0
0	0

**Electricity Service**

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

FEBRUARY	MARCH
103	18
21	4
82	14

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

TOWNS	"Poor" household	"Indigent" household	TOTAAL	COMMISERATION SUBSIDIES ALLOCATED
BREDASDORP	138	1 371	1 509	353 111,42
NAPIER	26	403	429	100 352,02
PROTEM	0	11	11	2 017,90
STRUISBAAI&L'AGULHAS	15	390	405	95 464,60
KLIPDALE	0	10	10	1 773,10
WAENHUISKRANS	4	133	137	32 845,53
KASSIESBAAI	1	59	60	14 565,60
ELIM	14	110	124	20 512,44
DEURGANGSKAMP	0	708	708	104 505,84
	198	3 195	3 393	725 148,45

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	4 989	-	-	-	-	-	-	-	4 989
Bulk Water	0200	93	-	-	-	-	-	-	-	93
PAYE deductions	0300	680	-	-	-	-	-	-	-	680
VAT (output less input)	0400	447	-	-	-	-	-	-	-	447
Pensions / Retirement deductions	0500	1 043	-	-	-	-	-	-	-	1 043
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 252</b>

Council purchases and payments to creditors are under adequate control and paid within the prescribed period of 30 days. No significant problems experienced in respect of creditor payments during March 2015.

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
None - investments matured on 31 March 2015									
<b>Municipality sub-total</b>									
<b>Entities</b>									
<b>Entities sub-total</b>									
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>								

**Cash & Investment Management:**

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of March 2015 to the amount of R41,20 million. The interest earned on investment for the period under review reflects as follows:

**Investments & Interest Earned: March 2015**

Fund Allocation	Bank	Type of Investment	% Interest Rate	Amount Invested R	Interest Received R
Rates Fund / Own Revenue CRR	ABSA	Current Acc	Prima - 5%	Daily Balance	67 812,17
CRR	Investment matured at 31 March 2015				
				-	67 812,17

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		26 579	24 620	22 857	6 230	22 807	21 463	1 343	6,3%	22 857
Local Government Equitable Share		18 057	19 386	19 386	5 250	19 386	18 630	756	4,1%	19 386
Finance Management		1 300	1 175	1 175	-	1 175	1 192	(17)	-1,5%	1 175
Municipal Systems Improvement		890	146	649	503	649	551	98	17,8%	649
Municipal Infrastructure (MIG)		1 449	793	527	477	477	299	177	59,3%	527
EPWP Incentive		1 000	1 120	1 120	-	1 120	791	329	41,7%	1 120
RBIG	3	683	-	-	-	-	-	-	-	-
INEG		3 200	2 000	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		29 362	23 046	23 868	6 310	25 388	27 584	(2 197)	-8,0%	23 868
Housing		21 443	19 590	19 590	5 459	19 335	19 300	35	0,2%	19 590
Community Development Workers		49	70	70	-	52	83	(30)	-36,7%	70
Subsidy Main Roads		159	60	60	-	-	60	(60)	-100,0%	60
Subsidy Libraries	4	4 511	4 157	4 157	-	4 157	6 361	(2 204)	-34,7%	4 157
Thusong Centre		-	169	181	-	182	119	63	52,7%	181
Provincial Finance Management		200	-	810	-	810	810	-	-	810
Perlemoenplaas		3 000	-	-	-	-	-	-	-	-
Masibambane Programme		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	851	851	851	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
IDC		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	55 941	47 665	46 725	12 540	48 194	49 048	(853)	-1,7%	46 725
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		13 635	10 802	12 565	2 902	12 565	8 064	4 502	55,8%	12 565
Municipal Infrastructure (MIG)		8 760	9 739	10 005	3 405	10 005	5 814	4 192	72,1%	10 005
RBIG		4 875	-	-	-	-	-	-	-	-
Finance Management		-	275	275	-	275	116	159	137,9%	275
Municipal Systems Improvement		-	788	285	(503)	285	135	150	111,9%	285
INEG		-	-	2 000	-	2 000	2 000	-	-	2 000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	269	356	-	256	741	(485)	-65,5%	356
Subsidy Libraries		-	216	216	-	216	424	(208)	-49,1%	216
Housing		-	-	-	-	-	284	-	-	-
Thusong Centre		-	53	40	-	40	33	-	-	40
Sport and Recreation		-	-	100	-	-	-	-	-	100
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	13 635	11 071	12 921	2 902	12 821	8 805	4 016	45,6%	12 921
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	69 576	58 736	59 646	15 442	61 018	57 853	3 163	5,5%	59 646

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		25 603	24 620	22 857	6 310	22 504	21 463	1 041	4,8%	22 857
Local Government Equitable Share		18 057	19 386	19 386	5 250	19 386	18 630	756	4,1%	19 386
Finance Management		1 300	1 175	1 175	304	1 351	1 192	158	13,3%	1 175
Municipal Systems Improvement		890	146	649	630	776	551	225	40,8%	649
Municipal Infrastructure (MIG)		1 447	793	527	28	202	299	(97)	-32,3%	527
EPWP Incentive		1 000	1 120	1 120	98	789	791	(2)	-0,2%	1 120
RBIG		-	-	-	-	-	-	-	-	-
INEG		2 909	2 000	-	-	-	-	-	-	-
<b>Provincial Government:</b>		26 095	23 046	27 814	57	19 406	25 923	(6 477)	-25,0%	27 814
Housing		18 052	18 590	22 466	-	17 190	19 300	(2 110)	-10,9%	22 466
Community Development Workers		74	70	140	1	47	83	(36)	-43,1%	140
Subsidy Main Roads		159	60	60	57	57	60	(3)	-5,2%	60
Subsidy Libraries		4 511	4 157	4 157	-	2 034	6 361	(4 327)	-68,0%	4 157
Thusong Centre		103	169	181	-	78	119	-	-	181
Provincial Finance Management		200	-	810	-	-	-	-	-	810
Perlemoenplaas		2 928	-	-	-	-	-	-	-	-
Masibambane Programme		68	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		22	-	-	-	-	-	-	-	-
<i>IDC</i>		22								
<b>Total operating expenditure of Transfers and Grants:</b>		51 720	47 665	50 671	6 368	41 910	47 387	(5 436)	-11,5%	50 671
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		10 687	10 802	12 565	3 480	9 148	7 237	1 911	26,4%	12 565
Municipal Infrastructure (MIG)		8 762	9 739	10 005	3 253	7 688	5 814	1 875	32,2%	10 005
RBIG		1 926	-	-	-	-	-	-	-	-
Finance Management			275	275	-	9	116	(106)	-91,9%	275
Municipal Systems Improvement			788	285	-	34	135	(100)	-74,6%	285
INEG				2 000	228	1 417	1 173	243	20,7%	2 000
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		4 073	269	1 786	473	927	781	(4)	-12,8%	1 786
Subsidy Libraries		909	216	937	-	424	424	-	-	937
Housing		2 428		709	473	473	284			709
Thusong Centre		736	53	40	-	29	33	(4)	-12,8%	40
Sport and Recreation				100	-		40			100
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>IDC</i>										
<b>Total capital expenditure of Transfers and Grants</b>		14 760	11 071	14 352	3 954	10 075	8 018	1 907	23,8%	14 352
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		66 480	58 736	65 022	10 321	51 984	55 405	(3 529)	-6,4%	65 022

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 000	2 136	2 136	167	1 474	1 578	(104)	-7%	2 136
Pension and UIF Contributions		314	335	335	26	235	250	(15)	-6%	335
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		765	817	817	64	573	606	(33)	-5%	817
Cellphone Allowance		209	223	223	17	154	180	(26)	-15%	223
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 288</b>	<b>3 511</b>	<b>3 511</b>	<b>274</b>	<b>2 436</b>	<b>2 614</b>	<b>(178)</b>	<b>-7%</b>	<b>3 511</b>
<b>% increase</b>	4		<b>6,8%</b>	<b>6,8%</b>						<b>6,8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 123	3 753	3 753	308	3 288	2 815	473	17%	3 753
Pension and UIF Contributions		575	746	746	57	514	560	(46)	-8%	746
Medical Aid Contributions		153	-	-	17	146	-	146	100%	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		428	484	484	-	-	363	(363)	-100%	484
Motor Vehicle Allowance		481	479	479	41	366	359	7	2%	479
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		114	76	76	9	113	57	57	100%	76
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 873</b>	<b>5 539</b>	<b>5 539</b>	<b>431</b>	<b>4 428</b>	<b>4 154</b>	<b>274</b>	<b>7%</b>	<b>5 539</b>
<b>% increase</b>	4		<b>13,7%</b>	<b>13,7%</b>						<b>13,7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		46 000	48 135	48 314	3 623	35 805	36 418	(612)	-2%	48 314
Pension and UIF Contributions		6 605	7 408	7 372	639	5 766	5 614	152	3%	7 372
Medical Aid Contributions		2 278	2 591	2 591	218	1 878	1 971	(93)	-5%	2 591
Overtime		2 978	2 628	2 634	214	2 260	2 057	203	10%	2 634
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 799	4 174	4 087	303	2 972	3 024	(52)	-2%	4 087
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		386	437	437	48	331	323	9	3%	437
Other benefits and allowances		2 194	2 511	2 506	210	1 840	1 871	(30)	-2%	2 506
Payments in lieu of leave		79	500	400	-	-	-	-	-	400
Long service awards		669	727	780	30	269	209	60	29%	780
Post-retirement benefit obligations		3 818	4 222	4 652	131	1 178	916	262	29%	4 652
<b>Sub Total - Other Municipal Staff</b>		<b>68 807</b>	<b>73 333</b>	<b>73 773</b>	<b>5 415</b>	<b>52 299</b>	<b>52 401</b>	<b>(103)</b>	<b>0%</b>	<b>73 773</b>
<b>% increase</b>	4		<b>6,6%</b>	<b>7,2%</b>						<b>7,2%</b>
<b>Total Parent Municipality</b>		<b>76 967</b>	<b>82 382</b>	<b>82 822</b>	<b>6 120</b>	<b>59 162</b>	<b>59 169</b>	<b>(7)</b>	<b>0%</b>	<b>82 822</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>76 967</b>	<b>82 382</b>	<b>82 822</b>	<b>6 120</b>	<b>59 162</b>	<b>59 169</b>	<b>(7)</b>	<b>0%</b>	<b>82 822</b>
<b>% increase</b>	4		<b>7,0%</b>	<b>7,6%</b>						<b>7,6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>73 679</b>	<b>78 871</b>	<b>79 312</b>	<b>5 846</b>	<b>56 726</b>	<b>56 555</b>	<b>171</b>	<b>0%</b>	<b>79 312</b>

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2014/15											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget
<b>R thousands</b>													
<b>Cash Receipts By Source</b>													
Property rates		4 083	5 886	5 353	10 813	3 194	2 321	2 036	2 130	2 322	1 500	1 500	(232)
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		5 449	7 808	6 478	5 921	5 415	6 068	5 649	8 168	6 228	5 855	5 675	5 223
Service charges - water revenue		1 423	1 391	1 382	1 414	1 442	1 739	1 610	2 113	2 024	1 825	1 457	1 531
Service charges - sanitation revenue		466	647	712	757	866	607	484	743	734	674	663	723
Service charges - refuse		757	1 088	706	838	833	1 088	805	1 065	1 079	1 049	1 054	1 985
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		175	335	995	977	414	514	215	682	380	215	173	(15)
Interest earned - external investments		53	133	163	180	182	97	213	195	178	52	189	107
Interest earned - outstanding debtors		70	71	70	47	100	91	11	39	102	62	62	39
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		22	58	37	67	58	(16)	105	51	72	149	49	770
Licences and permits		84	78	91	96	89	86	94	85	107	90	122	154
Agency services		102	5	169	66	179	51	4	4	427	126	107	66
Transfer receipts - capital		12 506	448	5 304	7 186	3 466	6 732	1 194	818	12 540	-	-	(3 470)
Other revenue		194	171	167	170	235	358	27	473	3 223	225	209	(3 072)
<b>Cash Receipts by Source</b>		<b>25 382</b>	<b>18 120</b>	<b>21 626</b>	<b>28 531</b>	<b>16 474</b>	<b>19 736</b>	<b>12 446</b>	<b>16 567</b>	<b>29 416</b>	<b>11 823</b>	<b>11 260</b>	<b>3 812</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		1 375	-	-	-	5 500	788	216	40	2 902	-	-	2 100
Contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of other assets		43	18	13	26	(7)	(1)	18	4	15	18	18	88
Receipt of non-current receivables		2	2	1	2	5	4	2	2	2	1	-	-
Change in non-current payables		-	-	-	-	-	-	-	-	-	-	1	(18)
<b>Total Cash Receipts by Source</b>		<b>26 803</b>	<b>18 141</b>	<b>21 640</b>	<b>28 559</b>	<b>21 973</b>	<b>20 528</b>	<b>12 662</b>	<b>16 613</b>	<b>32 335</b>	<b>11 841</b>	<b>11 278</b>	<b>5 982</b>
<b>Cash Payments by Type</b>													
Employment		5 652	5 790	5 918	5 992	9 144	5 734	6 371	5 747	5 846	5 813	5 718	9 831
Rent		274	272	273	299	274	274	223	274	274	292	292	491
Interest		-	-	-	-	-	-	-	-	-	-	-	114
Bulk purchases - Electricity		6 501	6 162	6 095	4 192	3 884	4 380	4 587	3 084	4 989	3 877	5 003	8 227
Bulk purchases - Water & Sewer		-	105	94	100	98	126	113	112	93	40	40	(42)
Other materials		-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	98	109	126	129	119	140	92	109	93	120	121
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 904	6 282	5 747	17 681	5 964	8 912	2 810	5 841	6 138	4 150	4 930	5 831
<b>Cash Payments by Type</b>		<b>17 332</b>	<b>18 709</b>	<b>18 236</b>	<b>28 390</b>	<b>19 513</b>	<b>19 544</b>	<b>14 244</b>	<b>15 150</b>	<b>17 449</b>	<b>14 264</b>	<b>16 102</b>	<b>24 574</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		127	512	1 317	1 013	426	1 692	188	1 616	3 949	1 447	1 501	7 366
Repayment of borrowing		-	-	-	-	-	77	-	-	-	-	-	227
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>17 458</b>	<b>19 221</b>	<b>19 553</b>	<b>29 403</b>	<b>19 939</b>	<b>21 314</b>	<b>14 432</b>	<b>16 766</b>	<b>21 399</b>	<b>15 712</b>	<b>17 603</b>	<b>32 167</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>9 345</b>	<b>(1 080)</b>	<b>2 087</b>	<b>(844)</b>	<b>2 034</b>	<b>(786)</b>	<b>(1 750)</b>	<b>(152)</b>	<b>10 937</b>	<b>(3 871)</b>	<b>(6 324)</b>	<b>(26 184)</b>
Cash/cash equivalents at the month/year beginning:		21 407	30 752	29 672	31 758	30 915	32 949	32 163	30 413	30 261	41 197	37 327	31 002
Cash/cash equivalents at the month/year end:		30 752	29 672	31 758	30 915	32 949	32 163	30 413	30 261	41 197	37 327	31 002	4 818

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1 305	171	127	127	127	127	(0)	0,0%	1%
August	2 016	339	512	512	639	639	0	0,0%	4%
September	1 471	666	1 317	1 317	1 955	1 955	0	0,0%	13%
October	3 752	774	1 013	1 013	2 968	2 968	-	-	20%
November	1 417	598	426	426	3 394	3 394	-	-	23%
December	3 350	968	1 692	1 692	5 087	5 087	0	0,0%	35%
January	2 153	2 428	188	188	5 275	5 275	0	0,0%	36%
February	1 847	2 284	3 176	1 616	6 891	8 451	1 560	18,5%	47%
March	2 019	2 167	3 176	3 949	10 840	11 627	786	6,8%	74%
April	1 524	1 447	3 176	-	-	14 803	-	-	-
May	2 181	1 501	3 176	-	-	17 978	-	-	-
June	4 846	1 359	3 176	-	-	21 154	-	-	-
<b>Total Capital expenditure</b>	<b>27 881</b>	<b>14 701</b>	<b>21 154</b>	<b>10 840</b>					



WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 056	970	3 679	1 517	2 354	1 913	(441)	-23,1%	3 679
Infrastructure - Road transport		7 131	650	650	71	411	403	(7)	-1,8%	650
Roads, Pavements & Bridges		6 775	100	100	38	57	45	(12)	-26,3%	100
Storm water		356	550	550	33	353	358	5	1,3%	550
Infrastructure - Electricity		2 926	300	2 300	1 446	1 470	934	(536)	-57,4%	2 300
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2 926	100	2 100	1 417	1 417	840	(577)	-68,6%	2 100
Street Lighting		-	200	200	30	54	94	41	43,1%	200
Infrastructure - Water		-	-	-	-	473	284	(189)	-66,7%	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation Water		-	-	-	-	473	284	(189)	-66,7%	-
Infrastructure - Sanitation		-	-	709	-	-	284	284	100,0%	709
Reticulation Sewerage		-	-	709	-	-	284	284	100,0%	709
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	20	20	-	-	8	8	100,0%	20
Waste Management		-	20	20	-	-	8	8	100,0%	20
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		4 168	3 035	2 430	196	537	1 022	485	47,5%	2 430
Parks & gardens		12	55	55	-	-	22	22	100,0%	55
Sportsfields & stadia		-	1 579	2 125	195	450	850	400	47,1%	2 125
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4 107	1 301	150	-	-	60	60	100,0%	150
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	100	1	87	90	3	3,5%	100
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		48	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 451	1 485	1 985	3	175	1 143	967	84,6%	1 985
General vehicles		-	160	160	-	18	75	57	75,7%	160
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		71	185	168	-	33	87	54	62,2%	168
Computers - hardware/equipment		419	574	224	-	-	90	90	100,0%	224
Furniture and other office equipment		940	206	510	3	101	258	157	60,9%	510
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	330	901	-	1	611	610	99,8%	901
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other assets - other		21	30	21	-	22	22	(0)	-1,4%	21
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		166	323	585	-	60	270	210	77,8%	585
Computers - software & programming		166	323	585	-	60	270	210	77,8%	585
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	15 841	5 813	8 678	1 716	3 126	4 348	1 222	28,1%	8 678

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 678	8 108	11 521	2 204	6 855	6 702	(153)	-2,3%	11 521
Infrastructure - Road transport		4 751	6 758	8 331	1 951	6 602	5 426	(1 176)	-21,7%	8 331
<i>Roads, Pavements &amp; Bridges</i>		4 751	5 443	5 543	551	3 849	4 118	268	6,5%	5 543
<i>Storm water</i>		-	1 316	2 788	1 400	2 753	1 308	(1 444)	-110,4%	2 788
Infrastructure - Electricity		957	500	740	253	253	296	43	14,6%	740
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		957	500	740	253	253	296	43	14,6%	740
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		45	850	750	-	-	300	300	100,0%	750
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		18	500	400	-	-	180	160	100,0%	400
<i>Reticulation Water</i>		27	350	350	-	-	140	140	100,0%	350
Infrastructure - Sanitation		7 501	-	-	-	-	-	-	-	-
<i>Reticulation Sewerage</i>		2 863	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		4 638	-	-	-	-	-	-	-	-
Infrastructure - Other		2 423	-	1 700	-	-	680	680	100,0%	1 700
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other Landfill</i>		2 423	-	1 700	-	-	680	680	100,0%	1 700
<b>Community</b>		1 147	140	140	-	533	126	(407)	-324,2%	140
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	120	120	-	116	118	2	1,4%	120
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	20	20	-	-	8	8	100,0%	20
Libraries		-	-	-	-	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	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		488	440	541	30	326	341	14	4,2%	541
General vehicles		-	-	150	-	-	60	60	100,0%	150
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		230	245	223	-	168	190	22	11,6%	223
Computers - hardware/equipment		-	165	156	30	153	83	(70)	-84,7%	156
Furniture and other office equipment		168	30	12	-	5	8	3	34,3%	12
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		46	-	-	-	-	-	-	-	-
Other Buildings		19	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other assets - other		25	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	200	275	-	-	110	110	100,0%	275
Computers - software & programming		-	200	275	-	-	110	110	100,0%	275
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	17 313	8 888	12 476	2 234	7 714	7 279	(435)	-6,0%	12 476

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 343	4 315	4 320	257	3 075	3 081	6	0,2%	4 320
Infrastructure - Road transport		1 468	1 596	1 656	54	1 383	1 282	(101)	-7,8%	1 656
Roads, Pavements & Bridges		1 468	1 596	1 656	54	1 383	1 282	(101)	-7,8%	1 656
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 145	855	800	41	467	516	50	9,7%	800
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 059	762	707	41	427	471	44	9,4%	707
Street Lighting		86	92	92	1	40	45	6	12,2%	92
Infrastructure - Water		1 052	1 368	1 368	117	808	889	81	9,1%	1 368
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation Water		1 052	1 368	1 368	117	808	889	81	9,1%	1 368
Infrastructure - Sanitation		678	496	496	45	418	394	(24)	-6,2%	496
Reticulation Sewerage		678	496	496	45	418	394	(24)	-6,2%	496
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5 820	5 820	6 275	967	4 633	4 405	(228)	-5,2%	6 275
General vehicles		1 989	1 922	1 950	164	1 542	1 435	(107)	-7,4%	1 950
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		322	443	489	72	325	360	35	9,7%	489
Computers - hardware/equipment		97	89	564	405	712	345	(367)	-106,5%	564
Furniture and other office equipment		18	53	66	1	2	20	18	88,5%	66
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1 785	1 322	1 244	125	846	879	33	3,8%	1 244
Other Buildings		1 470	1 796	1 768	179	1 134	1 237	104	8,4%	1 768
Other Land		111	137	137	18	65	124	59	47,9%	137
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other Assets - Other		28	58	58	3	8	5	(3)	-69,8%	58
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		10 163	10 135	10 595	1 224	7 708	7 487	(222)	-3,0%	10 595

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		7 607	4 330	6 422	436	3 926	2 856	(1 070)	-37,5%	6 422
Infrastructure - Road transport		1 548	1 344	1 636	129	1 161	1 008	(153)	-15,2%	1 636
Roads, Pavements & Bridges		1 548	1 344	1 636	129	1 161	1 008	(153)	-15,2%	1 636
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 294	873	873	108	970	655	(315)	-48,1%	873
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 294	873	873	108	970	655	(315)	-48,1%	873
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 052	796	796	88	789	597	(193)	-32,3%	796
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1 052	796	796	88	789	597	(193)	-32,3%	796
Infrastructure - Sanitation		854	825	825	71	641	619	(22)	-3,5%	825
Reticulation		854	825	825	71	641	619	(22)	-3,5%	825
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 859	492	2 292	41	365	(23)	(388)	1680,8%	2 292
Waste Management		75	77	77	6	56	58	2	3,1%	77
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		2 785	415	2 215	34	309	(81)	(390)	482,6%	2 215
<b>Community</b>		220	215	215	18	165	161	(4)	-2,3%	215
Parks & gardens		13	12	12	1	10	9	(1)	-6,7%	12
Sportsfields & stadia		15	15	15	1	12	11	(0)	-1,6%	15
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		32	32	32	3	24	24	(0)	-1,9%	32
Libraries		35	34	34	3	26	25	(1)	-3,1%	34
Recreational facilities		123	121	121	10	92	91	(1)	-1,6%	121
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		1	1	1	0	1	1	(0)	-1,6%	1
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		0	0	0	0	0	0	(0)	-68,8%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		9	3	3	1	6	2	(4)	-211,9%	3
Housing development		-	-	-	-	-	-	-	-	-
Other		9	3	3	1	6	2	(4)	-211,9%	3
<b>Other assets</b>		2 771	2 358	2 358	222	1 995	1 768	(227)	-12,8%	2 358
General vehicles		940	741	741	78	705	555	(149)	-26,9%	741
Specialised vehicles		63	57	57	5	47	43	(5)	-10,8%	57
Plant & equipment		314	297	297	26	236	223	(13)	-5,8%	297
Computers - hardware/equipment		332	279	279	28	249	209	(40)	-19,0%	279
Furniture and other office equipment		470	452	452	39	352	339	(13)	-4,0%	452
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		74	69	69	6	56	52	(4)	-7,5%	69
Other Buildings		245	211	211	20	184	158	(26)	-16,1%	211
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		111	-	-	-	-	-	-	-	-
Other		222	253	253	19	167	190	23	12,0%	253
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		122	40	40	10	91	30	(62)	-207,9%	40
Computers - software & programming		122	40	40	10	91	30	(62)	-207,9%	40
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		10 729	6 945	9 037	687	6 183	4 817	(1 367)	-28,4%	9 037
<b>Specialised vehicles</b>		63	57	57	5	47	43	(5)	(0)	57
Refuse		63	57	57	5	47	43	(5)	(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 March 2015 as per Annexure "B"

#### 7.1.2 Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increases of 6.79% for staff has been implemented effective from July 2014 in respect of the 2014/15 financial year.

The annual increase 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 March 2015:

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

DEPARTMENT	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
Corporate Services	38 127,39	3 454,92	41 582,31	36 686,25	48 915
Traffic	52 649,00	9 145,59	61 794,59	48 099,75	64 133
Financial Services	11 720,34	1 624,28	13 344,62	34 566,75	46 089
IT Services	17 263,02	2 422,89	19 685,91	38 887,50	51 850
Electricity Service	233 013,67	27 593,34	260 607,01	233 161,50	310 882
Community Service	0,00	0,00	0,00	4 891,50	6 522
Holiday Resorts	148 324,40	17 586,86	165 911,26	138 267,00	184 356
Sewer & Sanitation Services	344 023,76	35 534,40	379 558,16	326 100,00	434 800
Streets	519,68	0,00	519,68	4 891,50	6 522
Water Service	296 804,82	46 698,16	343 502,98	267 891,75	357 189
<b>R</b>	<b>1 142 446,08</b>	<b>144 060,44</b>	<b>1 286 506,52</b>	<b>1 133 443,50</b>	<b>1 511 258,00</b>

**Over-time paid till March 2015**

DEPARTMENT	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
Municipal Manager	4 963,01	0,00	4 963,01	8 152,50	10 870
Corporate Services	0,00	0,00	0,00	4 239,75	5 653
Traffic	153 519,67	19 967,70	173 487,37	210 334,50	280 446
Financial Services	4 317,89	0,00	4 317,89	8 642,25	11 523
IT Services	12 449,56	0,00	12 449,56	8 642,25	11 523
Electricity Service	241 864,53	24 221,31	266 085,84	375 015,00	500 020
Community Services	6 154,42	0,00	6 154,42	8 152,50	10 870
Environmental Services	17 479,08	1 996,54	19 475,62	25 925,25	34 567
Sport Complex	17 594,53	1 005,16	18 599,69	9 160,50	12 214
Holiday Resorts	34 959,80	7 507,89	42 467,69	27 654,00	36 872
Parks	253 411,99	17 819,36	271 231,35	220 362,75	293 817
Sewer & Sanitation Services	392 115,40	39 052,31	431 167,71	313 871,25	418 495
Streets & Stormwater	77 840,08	0,00	77 840,08	103 700,25	138 267
Refuse Removal	311 730,23	32 662,42	344 392,65	302 457,75	403 277
Water Service	525 194,21	69 554,02	594 748,23	337 024,50	449 366
<b>R</b>	<b>2 053 594,40</b>	<b>213 786,71</b>	<b>2 267 381,11</b>	<b>1 963 335,00</b>	<b>2 617 786,00</b>

### 7.1.3 Councillor IRP 5's

After enquiry it was confirmed by SARS per directive that the councillors IRP5's has been dealt with correctly by the municipality in respect of the 2014 Tax Year.

However as part of the investigation it was discovered that the taxation of one fulltime councillor and two part-time councillors are incorrectly taxed due to the fact that they only been taxed 25% on 50% of their respective remuneration instead of the normal tax rate for fulltime councillors and 25% on the total remuneration for part-time councillors. The correct tax deduction in respect of the effected councillors has been implemented with the start of the new tax year in Mach 2015 as was previously informed.

### 7.1.4 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	
MARCH 2015	27200	27358	41 740 242,68
Check Payments	87248	87669	
ACB-Payments			
Amount Paid			
Total Investment			

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	19 386 000	-
<b>19 386 000</b>	<b>19 386 000</b>	<b>0</b>

#### Equitable Allocation spent versus Budget:

1/1011/2049

1/1011/2050

1/1041/2053

Commiseration

Social assistar

GBE: Escom-a

MARCH 2015

MARCH 2015

MARCH 2015

Budget	Allocated	UNSPENT
7 384 953	5 527 545	1 857 408
300 000	273 918	26 082
250 000	158 514	91 486
<b>7 934 953</b>	<b>5 959 977</b>	<b>1 974 976</b>

Electronic receipts in respect of debtor payments:

**Electronic receipts:**

Detail of monthly transactions up-to-date:

Month

Mar. 14  
Apr 14  
May 14  
Jun 14  
Jul 14  
Aug 14  
Sept 14  
Oct 14  
Nov 14  
Dec 14  
Jan 15  
Febr 15  
Mar 15

<u>"Easy-pav"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
702 164,00	2 765 588,55	696 916,00	558 890,00
686 475,00	2 500 913,06	864 177,00	530 528,00
693 264,00	2 526 062,05	705 262,00	512 862,00
653 277,00	2 602 811,80	976 561,53	518 162,45
412 884,00	2 534 432,77	902 622,00	569 989,00
1 281 897,00	2 678 617,59	1 249 226,80	912 821,84
1 055 812,00	2 701 451,00	1 142 218,00	853 532,52
1 301 179,00	5 766 923,09	1 448 855,08	1 047 355,31
819 257,00	2 735 675,63	1 049 230,51	566 307,31
739 807,00	2 745 964,05	1 192 392,60	590 278,68
591 585,00	2 759 024,85	1 074 459,42	452 278,72
667 282,00	3 351 044,25	1 114 856,68	628 144,66
673 882,48	2 992 535,95	1 054 879,00	507 405,91

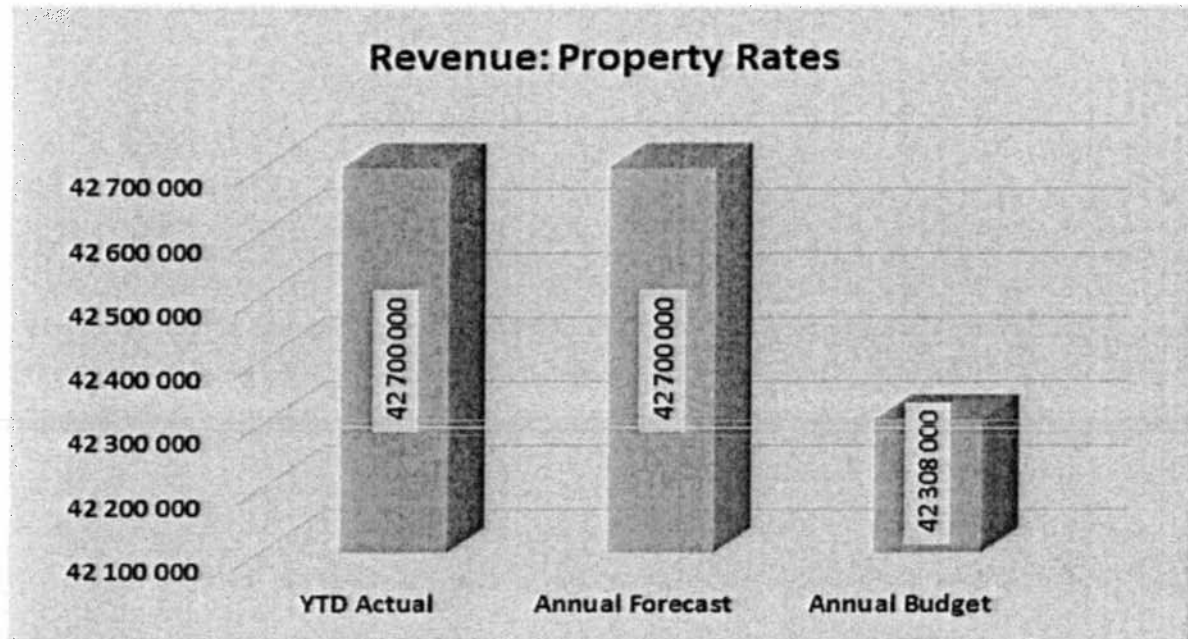
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of March 2015:

**OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (MAART 15)**

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREKWENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	986,08	Prok. Rek	Ja
M J KLOPPERS	891,55	Prok. Rek	Ja
M J KLOPPERS	434,73	Prok. Rek	Ja
M J KLOPPERS	724,22	Maandeliks	Nee
H J KLOPPERS	249,42	Prok. Rek	Ja
B G P KLOPPERS	882,96	Maandeliks	Nee
CAPE AGULHAS PIGGERY	123,12	Jaarliks	Nee
N VALENTINE	196,22	Jaarliks	Nee
B MAFENGU	171,30	Dormant	Nee
H OERSON	103,01	Prok. Rek	Ja
H OERSON	2 087,07	Prok. Rek	Ja
R WYNGAARD	835,06	Prok. Rek	Ja
R B WYNGAARD	340,77	Maandeliks	Nee
P SWANEPOEL	522,59	Prok. Rek	Ja
JJ KLOPPERS	4 841,37	Prok. Rek	Ja
D JAARS	408,18	Prok. Rek	Ja
D JAARS	383,76	Prok. Rek	Ja
D JAARS	527,21	Prok. Rek	Ja
L DAVIDS	224,39	Prok. Rek	Ja
L DAVIDS	715,43	Prok. Rek	Ja
BREDASDORP KLEINBOERE	12 898,71	Jaarliks	Nee
T VAN ZYL	85,91	Prok. Rek	Ja
M VAN STADEN	56,75	Maandeliks	Ja
M VAN STADEN	801,77	Prok. Rek	Ja
M VAN STADEN	2 445,42	Prok. Rek	Ja
M VAN STADEN	1 904,91	Prok. Rek	Ja
M VAN STADEN	591,42	Prok. Rek	Ja
ESKOM ENTERPRISES	49 629,10	Prok. Rek	Ja
CELL C	10 744,50	Maandeliks	Nee
J DE JAGER	1 146,40	Maandeliks	Nee
J DE JAGER	343,31	Maandeliks	Ja
	<b>96 296,64</b>		

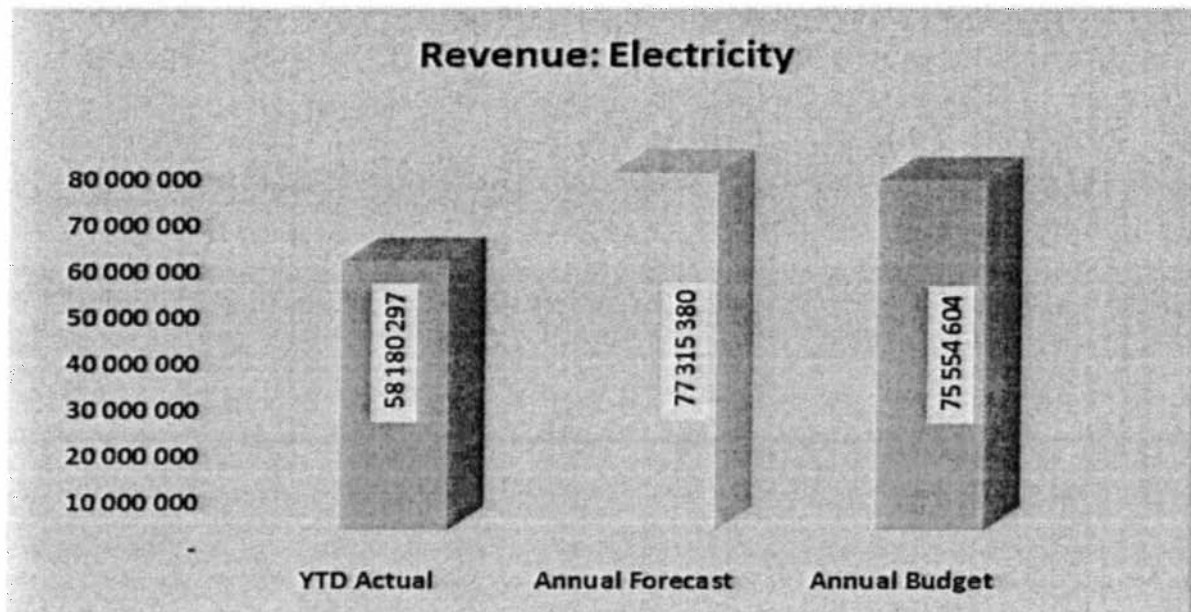
## 7.2.1 Projected Revenue - Property Rates and Service Charges:

### 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.

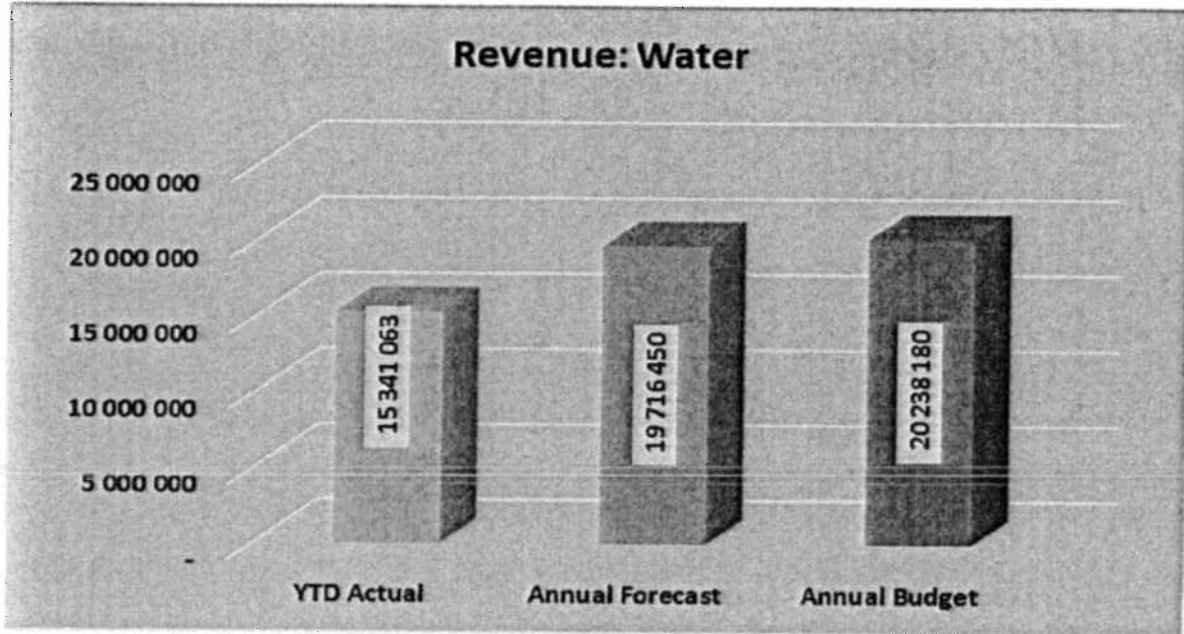
### 7.2.1.2 Electricity:



The projected electricity revenue for the financial year under review reflecting R1,76 million(2,33%) more than the budgeted amount.

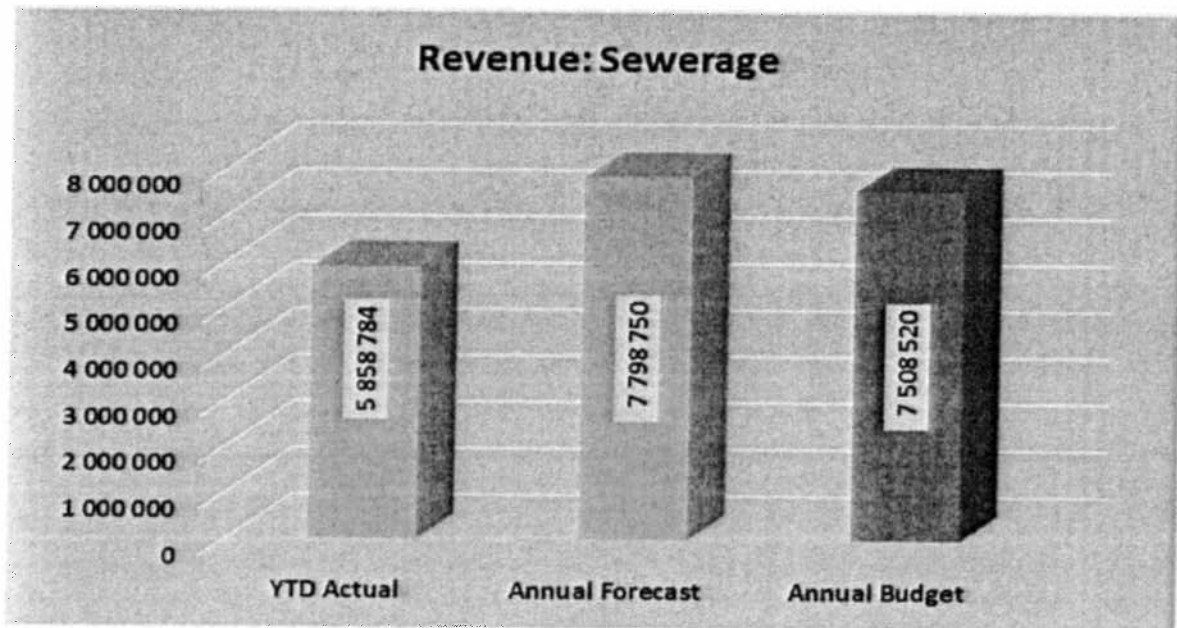


**7.2.1.3 Water:**



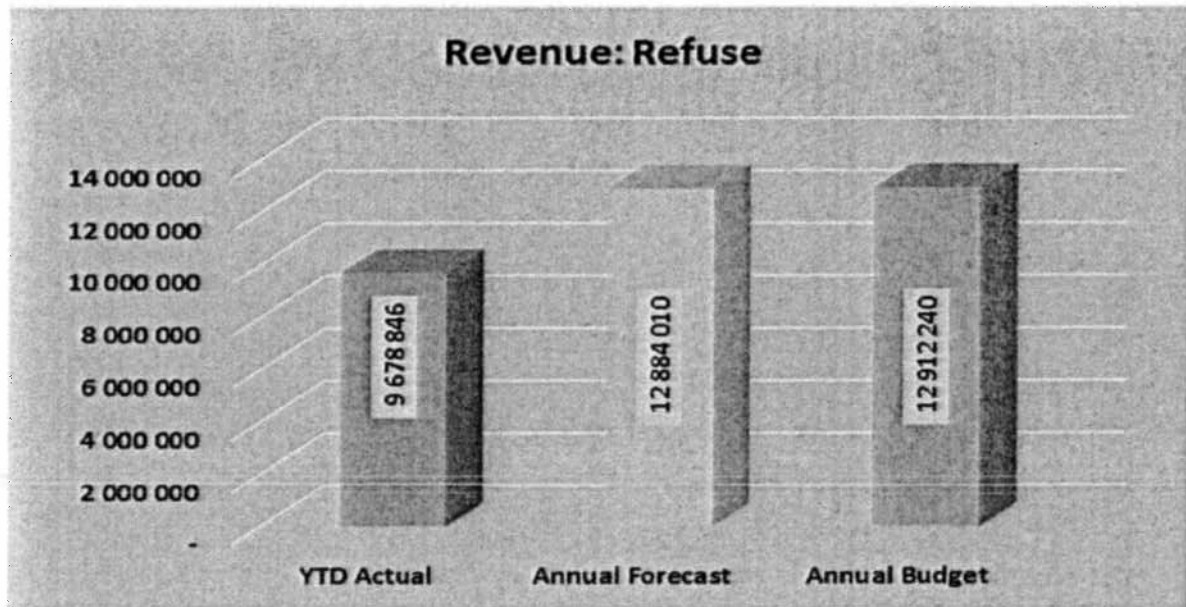
Projected water revenue for the financial year under review reflecting R0,52 million(2,58%) less than the budgeted amount and should be closely monitored if continued at the same trend.

**7.2.1.4 Sewerage:**



Sewerage revenue forecast for the financial year under review reflecting R290 k(3,87%) more than the budgeted amount.

#### 7.2.1.4 Refuse Removal:



The projected refuse removal revenue for the financial year under review reflecting R28 k(0,22%) 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. The municipality conforms as the two vacant positions have been filled effective from 1<sup>st</sup> December 2014.

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

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

After a meeting held with Provincial Treasury the Human Resources section is in process to ensure compliance in terms of the mentioned National Treasury circular guideline for the Finance Internship Programme and on the job training.

#### **7.4 SCOA Implementation**

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

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

8. Municipal Manager's Quality Certificate:

**QUALITY CERTIFICATE**

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

P. D O'Neill

Municipal Manager of **Cape Agulhas Municipality WC033**

Signature -----

Date 15/05/15-----

CAPE AGULHAS MUNICIPALITY

ANNEXURE "A"

MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MARCH 2015

Action Required	Act Ref	Responsibility	Target Date	Date Action Completed	Comments
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Expenditure	31-May-15	14-Oct-14 Submitted	
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Expenditure	30-Apr-15	-	To be submitted - 30 April 2015
Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year	Sec 21(1)(b)	CFO	31-Aug-14	26-Aug-14 Submitted	
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	31-Mar-15	30-Mar-15 Submitted	
Consider the approval of the the 2014/15 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-15	-	To be submitted - 26 May 2015
Submit to the mayor a draft SDBIP no later than 14 days after approval of the annual budget	Sec 69(3)	Municipal Manager	14-Jun-15	-	To be submitted - 14 June 2015

CAPE AGULHAS MUNICIPALITY

ANNEXURE "A"

MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MARCH 2015

<i>Action Required</i>	<i>Act Ref</i>	<i>Responsibility</i>	<i>Target Date</i>	<i>Date Action Completed</i>	<i>Comments</i>
Approve SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-15	--	To be submitted - 28 June 2015
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	16-Apr-15	16-Apr-15	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	16-Apr-15	16-Apr-15	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-Apr-15	28-Apr-15	Submitted Required tables been submitted as prescribed and the full report to be submitted in May 2015
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	23-Jan-15	Submitted
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



