

# Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## **QUARTERLY SECTION 52 BUDGET AND PERFORMANCE REPORT 31 MARCH 2017**

## TABLE OF CONTENTS

1. Council Resolution.....	4
2. Introduction.....	5
3. Mayor's Report .....	6
4. Executive Summary.....	10
5. In-Year Budget Statement Tables.....	12
6. Supporting Documents.....	19
7. Other Information.....	32
8. Report on Outstanding government debt.....	42
9. MFMA Section 32(6)(b) instance.....	42
10. Section 11 Withdrawals from the municipal bank accounts .....	44
11. Annexure A – MFMA Implementation.....	45
12. Quarter 4 – SDBIP Performance report	47
13. Municipal Manager's Quality Certification.....	48

## **1. Council Resolution**

### **To The Executive Mayor**

In accordance with Section 52 (d) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of September 2016.

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

### **Recommendations**

- The content of the report and supporting documentation for period ending **31 March 2017** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective steps.

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

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

**Date: 18 April 2017**

## **2. INTRODUCTION**

### **2.1 PURPOSE**

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

### **2.2 STRATEGIC OBJECTIVE**

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

### **2.3 BACKGROUND**

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

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

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

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

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

### 3. MAYOR'S REPORT

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

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

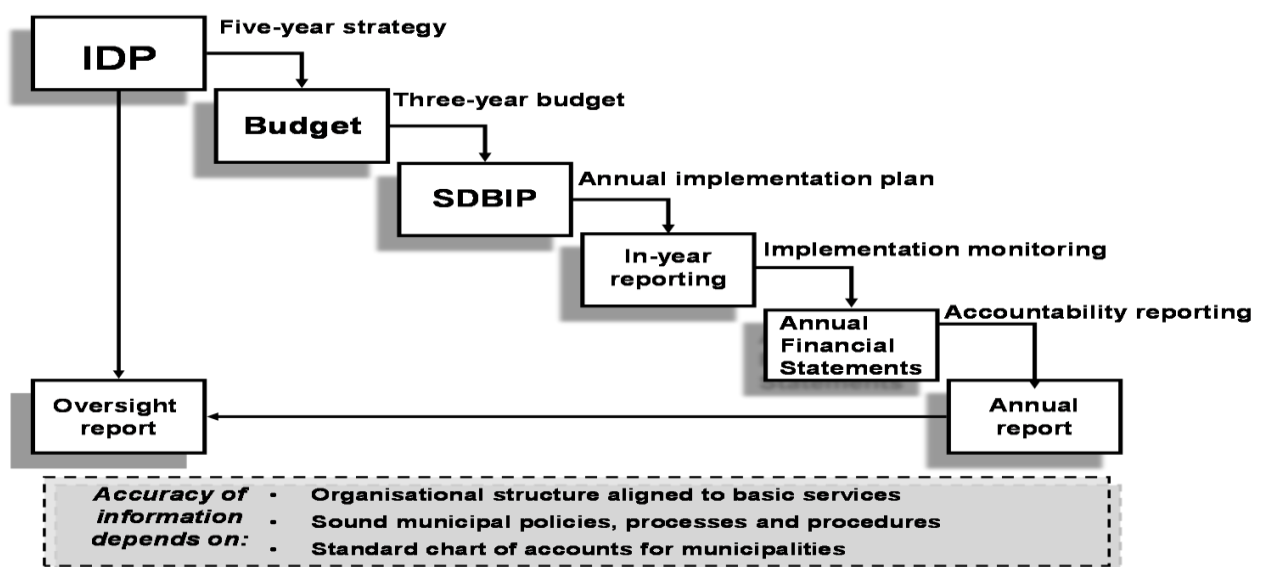
#### 3.1 Budget Process:

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

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

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

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



For the month under review that is the period of March 2017 the following MFMA related activities was successfully complete as per legislative requirements:

**March 2017**

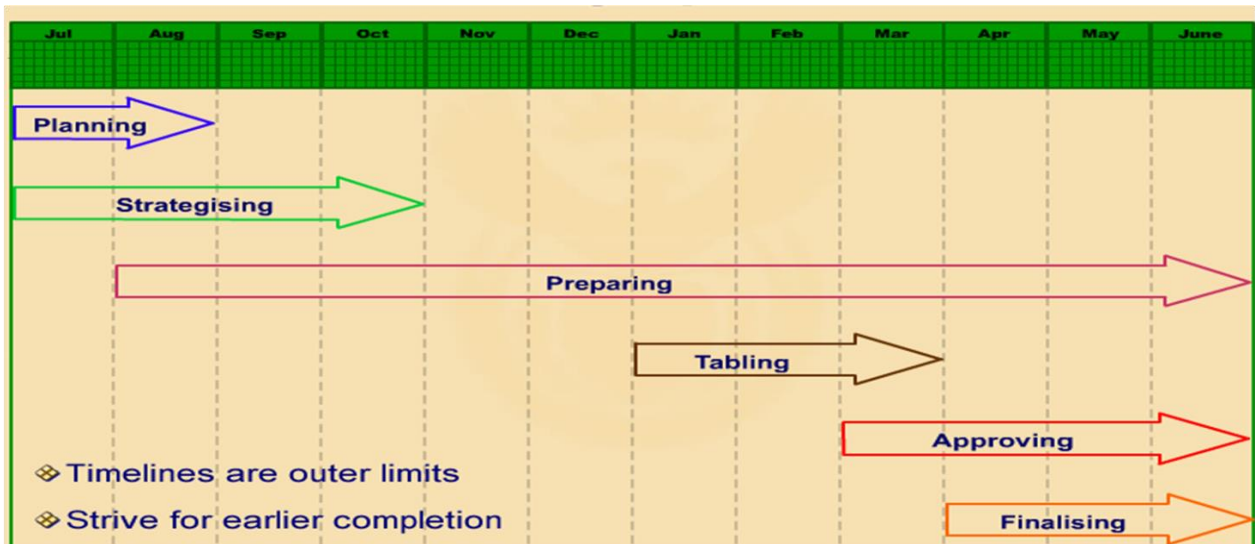
- All section 71 MFMA reporting was complete and submitted.
- Tabling of the Draft Budget 2017/18 MTREF and the Draft IDP 2017- 22 to Council
- Submission of the information as required in terms of the new mSCOA Regulation to National and Provincial Treasury
- In process with the community participation process and municipal Imbizo's in terms of the compilation of the Final Budget and IDP for the 2017/2022 period.

Item 3.4 MFMA Implementation Oversight also provides a summary of the legislative requirements with specific reference to the year-to-date performance up until **March 2017**.

**Budget planning process 2017/2018**

The budget timetable for the 2017/2018 financial year was approved by Council during August 2016. .

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



The compilation of the Budget 2017/18 MTREF is in the Public participation process after the tabling of the Draft budget to Council on the 31<sup>st</sup> of March 2017.

The dates for the public participation process is as follows:

<u>Date</u>	<u>Venue</u>	<u>Ward</u>	<u>Time</u>	<u>Status</u>
Monday 10 April 2017	Napier Community Hall	1	19h00	Complete
Tuesday 11 April 2017	Elim Moravian Hall	1	19h00	Postponed
Wednesday 12 April 2017	Thusong Centre Hall	2	19h00	
Tuesday 18 April 2017	Nelson Mandela Hall	3	19h00	
Wednesday 19 April 2017	Glaskasteel Hall	4	19h00	
Thursday 20 April 2017	Suiderlig Service Centre	5	15h00	
Thursday 20 April 2017	Struisbay Community Hall	5	18h00	
Monday 24 April 2017	Arniston Community Hall	6	19h00	
Tuesday 25 April 2017	Christen Gemeente Kerk	6	19h00	

### **3.2 Monthly Reporting:**

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

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

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

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

### **3.3 Financial Statements for the Year-ended 30 June 2016**

The annual Financial Statements for the 2015/2016 financial year was submitted to the Auditor General as per legislative requirements.

The municipality received a "Clean Audit" for the 2015/16 financial year.

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

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



#### 4. Executive Summary

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

<b>000</b>	<b>Revised Capital Budget</b>	<b>Revised Operational Expenditure</b>	<b>Revised Operational Revenues</b>
Budget	25,452	287,917	282,799
Budget to date (YTD)	18,678	215,938	223,274
Year to date (YTD)	11,161	184,779	203,511
Variance to SDBIP	-7,517	-31,158	19,763
YTD % Variance to SDBIP	-40.24%	-14.43%	-8.85%
% of Annual Budget	43.85%	64.18%	71.96%

#### Capital Expenditure

With this being the end of the 3rd quarter 31 March 2017 the end of the financial year is 1 quarter away. Performance on the revised Capital budget is slow and the municipal performance is risking the non-achievement of the spending of the Capital budget for the financial year.

Year to date performance totals R11,161m of a revised budget of R25,452m. That is a totals of 43.85% of budget.

Various Capital projects was not initiated or started yet at the end of March. This is due to various reasons and the Revised Procurement plan was distributed to managers to ensure implementation of the budget. Shadow transactions, that is transactions not finalized at reporting period of the capital budget totals R2,498m.

Remedial actions will be taken by finance during the last quarter as part of preparation for financial year-end to ensure optimal performance and reporting of the capital budget.

#### Operational Expenditure

Revised operational expenditures totals 64.18% of the budget. This is below par with performance and remedial actions is required to ensure the achievement of performance targets for expenditure budget.

The main spending categories of the expenditure budget – Employee related cost and Bulk purchases is the main contributing factors of these spending recorded.

These two categories represents a totals of R126,673m of the spending to date. It should also be noted that various item budgeted for the whole financial year, can only be accounted for at year-end. This contributing to distorted financial information.

### **Operational Revenues**

Revenue performance for the quarter ending 31 March 2017 totals R203,511m. This performance is on par with the budgeted projected year to date. A major contributing factor impacting the revenues performance is the revised Housing allocation of R18m. This grant is received on a claim basis, and is linked to the municipal Housing RDP projects.

The revenues for Fines in terms of the Traffic department is also only recorded and processed at the end of the financial year. These categories significantly contributes to the screwed picture in terms of revenue performance.

Service related revenues totals R104,897m of the performance to date.

## 5. In year Budget Statement Tables

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2015/16	Budget Year 2016/17							
	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	49,931	54,671	54,429	2,554	46,947	49,894	(2,946)	-6%	54,429
Service charges	125,512	138,723	138,608	12,003	104,897	105,197	(300)	-0%	138,608
Investment revenue	1,907	1,900	2,050	(547)	1,442	1,537	(95)	-6%	2,050
Transfers recognised - operational	36,162	60,025	52,543	6,952	31,104	39,407	(8,304)	-21%	52,543
Other own revenue	25,409	23,280	23,267	1,954	14,750	18,312	(3,562)	-19%	23,267
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>238,921</b>	<b>278,599</b>	<b>270,897</b>	<b>22,917</b>	<b>199,140</b>	<b>214,347</b>	<b>(15,207)</b>	<b>-7%</b>	<b>270,897</b>
Employee costs	96,318	101,847	101,822	7,933	75,873	76,367	(493)	-1%	101,822
Remuneration of Councillors	3,625	4,786	4,786	372	3,284	3,589	(305)	-9%	4,786
Depreciation & asset impairment	10,742	10,888	10,888	1,818	8,159	8,166	(7)	-0%	10,888
Finance charges	7,626	8,527	8,527	751	3,686	6,395	(2,709)	-42%	8,527
Materials and bulk purchases	66,551	75,101	75,021	4,686	50,800	56,266	(5,465)	-10%	75,021
Transfers and grants	1,494	1,783	1,428	287	1,363	1,071	292	27%	1,428
Other expenditure	61,253	94,454	85,446	5,198	41,614	64,084	(22,470)	-35%	85,446
<b>Total Expenditure</b>	<b>247,609</b>	<b>297,385</b>	<b>287,917</b>	<b>21,045</b>	<b>184,779</b>	<b>215,938</b>	<b>(31,158)</b>	<b>-14%</b>	<b>287,917</b>
<b>Surplus/(Deficit)</b>	<b>(8,688)</b>	<b>(18,786)</b>	<b>(17,020)</b>	<b>1,872</b>	<b>14,361</b>	<b>(1,590)</b>	<b>15,951</b>	<b>-1003%</b>	<b>(17,020)</b>
Transfers recognised - capital	13,125	11,931	11,902	1,016	4,371	8,926	(4,556)	-51%	11,902
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>	<b>11,395</b>	<b>155%</b>	<b>(5,118)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>	<b>11,395</b>	<b>155%</b>	<b>(5,118)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21,215</b>	<b>24,632</b>	<b>25,452</b>	<b>2,429</b>	<b>11,161</b>	<b>18,678</b>	<b>(7,517)</b>	<b>-40%</b>	<b>25,197</b>
Capital transfers recognised	13,126	11,931	11,902	1,094	5,787	8,926	(3,139)	-35%	11,902
Public contributions & donations	807	-	-	-	-	-	-	-	-
Borrowing	1,829	3,750	4,053	417	1,354	3,040	(1,686)	-55%	4,053
Internally generated funds	<b>5,454</b>	<b>8,951</b>	<b>9,497</b>	<b>918</b>	<b>4,021</b>	<b>7,123</b>	<b>(3,102)</b>	<b>-44%</b>	<b>9,497</b>
<b>Total sources of capital funds</b>	<b>21,215</b>	<b>24,632</b>	<b>25,452</b>	<b>2,429</b>	<b>11,161</b>	<b>19,089</b>	<b>(7,928)</b>	<b>-42%</b>	<b>25,452</b>
<b>Financial position</b>									
Total current assets	45,027	36,476	46,495		85,307				46,546
Total non current assets	402,724	420,592	417,261		420,592				417,006
Total current liabilities	26,365	32,755	35,624		37,340				35,571
Total non current liabilities	110,490	121,002	122,355		117,133				122,203
<b>Community wealth/Equity</b>	<b>310,895</b>	<b>303,312</b>	<b>305,777</b>		<b>351,426</b>				<b>305,777</b>
<b>Cash flows</b>									
Net cash from (used) operating	9,922	7,316	23,527	8,331	33,498	24,554	(8,944)	-36%	23,527
Net cash from (used) investing	(16,402)	(24,627)	(25,425)	(2,429)	(11,161)	(16,418)	(5,257)	32%	(25,170)
Net cash from (used) financing	2,030	3,376	2,748	-	-	2,251	2,251	100%	2,544
<b>Cash/cash equivalents at the month/year end</b>	<b>14,384</b>	<b>5,806</b>	<b>15,235</b>	<b>-</b>	<b>28,142</b>	<b>24,770</b>	<b>(3,372)</b>	<b>-14%</b>	<b>6,708</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	16,501	1,183	865	780	622	1,598	2,955	9,086	33,590
<b>Creditors Age Analysis</b>									
Total Creditors	7,728	-	-	-	-	-	-	-	7,728

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) - Q3 Third Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>74,709</b>	<b>77,523</b>	<b>77,672</b>	<b>7,322</b>	<b>68,401</b>	<b>58,254</b>	10,147	17%	<b>77,672</b>
Executive and council		13,252	15,373	14,391	5,008	16,397	10,793	5,603	52%	14,391
Budget and treasury office		60,134	59,673	59,846	2,276	50,945	44,884	6,061	14%	59,846
Corporate services		1,322	2,477	3,435	38	1,059	2,576	(1,517)	-59%	3,435
<b>Community and public safety</b>		<b>27,333</b>	<b>51,738</b>	<b>41,832</b>	<b>2,178</b>	<b>15,737</b>	<b>31,374</b>	(15,637)	-50%	<b>41,832</b>
Community and social services		5,108	6,148	6,180	998	3,887	4,635	(748)	-16%	6,180
Sport and recreation		5,678	6,601	6,663	506	5,670	4,997	672	13%	6,663
Public safety		9,878	10,889	10,889	674	3,594	8,167	(4,572)	-56%	10,889
Housing		6,669	28,100	18,100	-	2,586	13,575	(10,989)	-81%	18,100
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>12,664</b>	<b>12,324</b>	<b>11,694</b>	<b>1,367</b>	<b>5,864</b>	<b>8,771</b>	(2,906)	-33%	<b>11,694</b>
Planning and development		12,664	12,324	11,694	1,367	5,864	8,771	(2,906)	-33%	11,694
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>137,340</b>	<b>148,946</b>	<b>151,601</b>	<b>13,065</b>	<b>113,509</b>	<b>113,701</b>	(192)	0%	<b>151,601</b>
Electricity		89,128	97,118	99,773	8,228	73,012	74,830	(1,817)	-2%	99,773
Water		22,384	23,929	23,929	2,425	18,971	17,947	1,025	6%	23,929
Waste water management		10,459	10,487	10,487	993	8,799	7,865	934	12%	10,487
Waste management		15,369	17,412	17,412	1,420	12,726	13,059	(333)	-3%	17,412
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>252,046</b>	<b>290,530</b>	<b>282,799</b>	<b>23,933</b>	<b>203,511</b>	<b>212,099</b>	<b>(8,588)</b>	<b>-4%</b>	<b>282,799</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>70,791</b>	<b>76,133</b>	<b>76,833</b>	<b>6,326</b>	<b>53,497</b>	<b>57,625</b>	(4,127)	-7%	<b>76,833</b>
Executive and council		15,090	18,465	17,743	1,416	11,886	13,307	(1,422)	-11%	17,743
Budget and treasury office		37,923	37,298	38,005	3,501	27,612	28,504	(891)	-3%	38,005
Corporate services		17,779	20,370	21,085	1,410	13,999	15,814	(1,815)	-11%	21,085
<b>Community and public safety</b>		<b>40,603</b>	<b>66,770</b>	<b>57,002</b>	<b>2,473</b>	<b>27,424</b>	<b>42,751</b>	(15,327)	-36%	<b>57,002</b>
Community and social services		11,760	13,917	14,172	993	9,828	10,629	(801)	-8%	14,172
Sport and recreation		9,311	9,822	10,019	731	7,258	7,514	(256)	-3%	10,019
Public safety		11,638	13,456	13,254	627	6,596	9,940	(3,344)	-34%	13,254
Housing		7,893	29,575	19,557	122	3,742	14,668	(10,926)	-74%	19,557
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>21,214</b>	<b>26,114</b>	<b>25,559</b>	<b>2,783</b>	<b>16,887</b>	<b>19,169</b>	(2,282)	-12%	<b>25,559</b>
Planning and development		7,904	9,807	9,502	606	5,738	7,127	(1,389)	-19%	9,502
Road transport		12,688	15,657	15,408	2,138	10,818	11,556	(738)	-6%	15,408
Environmental protection		622	651	649	39	331	486	(156)	-32%	649
<b>Trading services</b>		<b>115,001</b>	<b>128,368</b>	<b>128,524</b>	<b>9,463</b>	<b>86,971</b>	<b>96,393</b>	(9,422)	-10%	<b>128,524</b>
Electricity		76,324	86,009	86,254	5,674	58,247	64,690	(6,443)	-10%	86,254
Water		14,879	15,207	15,022	1,374	11,493	11,266	227	2%	15,022
Waste water management		8,849	9,549	9,618	887	7,263	7,213	50	1%	9,618
Waste management		14,949	17,603	17,631	1,528	9,968	13,223	(3,255)	-25%	17,631
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>247,609</b>	<b>297,385</b>	<b>287,917</b>	<b>21,045</b>	<b>184,779</b>	<b>215,938</b>	<b>(31,158)</b>	<b>-14%</b>	<b>287,917</b>
<b>Surplus/ (Deficit) for the year</b>		<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>(3,839)</b>	<b>22,570</b>	<b>-588%</b>	<b>(5,118)</b>

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

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

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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	13,252	15,373	14,391	5,008	16,397	10,793	5,603	51.9%	14,391
Vote 2 - Budget and Treasury Office		60,134	59,673	59,846	2,276	50,945	44,884	6,061	13.5%	59,846
Vote 3 - Corporate Services		2,313	3,369	4,309	175	1,893	3,231	(1,339)	-41.4%	4,309
Vote 4 - Community and Social Services		27,333	51,738	41,832	2,178	15,737	31,374	(15,637)	-49.8%	41,832
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		89,128	97,118	99,773	8,228	73,012	74,830	(1,817)	-2.4%	99,773
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		59,886	63,260	62,648	6,068	45,527	46,986	(1,459)	-3.1%	62,648
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>252,046</b>	<b>290,530</b>	<b>282,799</b>	<b>23,933</b>	<b>203,511</b>	<b>212,099</b>	<b>(8,588)</b>	<b>-4.0%</b>	<b>282,799</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	15,090	18,465	17,743	1,416	11,886	13,307	(1,422)	-10.7%	17,743
Vote 2 - Budget and Treasury Office		37,923	37,298	38,005	3,501	27,612	28,504	(891)	-3.1%	38,005
Vote 3 - Corporate Services		22,773	25,944	27,306	1,771	17,739	20,479	(2,741)	-13.4%	27,306
Vote 4 - Community and Social Services		41,225	67,421	57,650	2,512	27,755	43,238	(15,483)	-35.8%	57,650
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		76,324	86,009	86,254	5,674	58,247	64,690	(6,443)	-10.0%	86,254
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		54,274	62,248	60,960	6,171	41,541	45,720	(4,179)	-9.1%	60,960
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>247,609</b>	<b>297,385</b>	<b>287,917</b>	<b>21,045</b>	<b>184,779</b>	<b>215,938</b>	<b>(31,158)</b>	<b>-14.4%</b>	<b>287,917</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>(3,839)</b>	<b>22,570</b>	<b>-588.0%</b>	<b>(5,118)</b>

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

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

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

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		49,931	54,671	54,429	2,554	46,947	49,894	(2,946)	-6%	54,429
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		85,934	95,198	96,063	8,072	71,668	72,047	(379)	-1%	96,063
Service charges - water revenue		21,937	22,393	21,493	2,082	16,403	16,120	283	2%	21,493
Service charges - sanitation revenue		10,313	7,528	7,448	737	6,800	6,827	(28)	0%	7,448
Service charges - refuse revenue		15,336	13,604	13,604	1,112	10,026	10,203	(177)	-2%	13,604
Service charges - other		(8,008)	-	-	-	-	-	-	-	-
Rental of facilities and equipment		6,405	7,664	7,712	554	6,524	6,426	97	2%	7,712
Interest earned - external investments		1,907	1,900	2,050	(547)	1,442	1,537	(95)	-6%	2,050
Interest earned - outstanding debtors		1,169	876	876	148	1,151	876	275	31%	876
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,308	8,538	8,540	199	1,515	6,405	(4,890)	-76%	8,540
Licences and permits		404	347	925	51	309	693	(384)	-55%	925
Agency services		1,520	1,374	1,374	364	1,168	1,030	137	13%	1,374
Transfers recognised - operational		36,162	60,025	52,543	6,952	31,104	39,407	(8,304)	-21%	52,543
Other revenue		5,293	4,481	3,841	638	4,084	2,881	1,203	42%	3,841
Gains on disposal of PPE		3,310	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>238,921</b>	<b>278,599</b>	<b>270,897</b>	<b>22,917</b>	<b>199,140</b>	<b>214,347</b>	<b>(15,207)</b>	<b>-7%</b>	<b>270,897</b>
<b>Expenditure By Type</b>										
Employee related costs		96,318	101,847	101,822	7,933	75,873	76,367	(493)	-1%	101,822
Remuneration of councillors		3,625	4,786	4,786	372	3,284	3,589	(305)	-9%	4,786
Debt impairment		8,222	7,400	7,400	535	2,408	5,550	(3,142)	-57%	7,400
Depreciation & asset impairment		10,742	10,888	10,888	1,818	8,159	8,166	(7)	0%	10,888
Finance charges		7,626	8,527	8,527	751	3,686	6,395	(2,709)	-42%	8,527
Bulk purchases		66,551	75,101	75,021	4,686	50,800	56,266	(5,465)	-10%	75,021
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		4,596	10,778	9,857	668	4,237	7,393	(3,156)	-43%	9,857
Transfers and grants		1,494	1,783	1,428	287	1,363	1,071	292	27%	1,428
Other expenditure		48,409	76,276	68,188	3,995	34,970	51,141	(16,171)	-32%	68,188
Loss on disposal of PPE		26	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>247,609</b>	<b>297,385</b>	<b>287,917</b>	<b>21,045</b>	<b>184,779</b>	<b>215,938</b>	<b>(31,158)</b>	<b>-14%</b>	<b>287,917</b>
<b>Surplus/(Deficit)</b>		<b>(8,688)</b>	<b>(18,786)</b>	<b>(17,020)</b>	<b>1,872</b>	<b>14,361</b>	<b>(1,590)</b>	<b>15,951</b>	<b>(0)</b>	<b>(17,020)</b>
Transfers recognised - capital		13,125	11,931	11,902	1,016	4,371	8,926	(4,556)	(0)	11,902
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>			<b>(5,118)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>			<b>(5,118)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>			<b>(5,118)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4,437</b>	<b>(6,855)</b>	<b>(5,118)</b>	<b>2,888</b>	<b>18,731</b>	<b>7,336</b>			<b>(5,118)</b>

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

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		-	80	30	-	-	23	(23)	-100%	30
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	300	300	300	300	225	75	33%	300
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>380</b>	<b>330</b>	<b>300</b>	<b>300</b>	<b>248</b>	<b>52</b>	<b>21%</b>	<b>330</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		16	520	573	11	24	430	(406)	-95%	573
Vote 2 - Budget and Treasury Office		25	419	369	-	246	277	(31)	-11%	369
Vote 3 - Corporate Services		1,683	2,278	2,303	168	1,595	1,724	(129)	-7%	2,303
Vote 4 - Community and Social Services		6,666	3,423	3,505	422	1,677	2,221	(545)	-25%	3,505
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 8 - Electricity		4,020	3,640	3,624	456	1,921	2,718	(798)	-29%	3,624
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		8,805	13,971	14,748	1,073	5,399	11,061	(5,661)	-51%	14,493
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	21,215	24,252	25,122	2,129	10,861	18,431	(7,569)	-41%	24,867
<b>Total Capital Expenditure</b>		<b>21,215</b>	<b>24,632</b>	<b>25,452</b>	<b>2,429</b>	<b>11,161</b>	<b>18,678</b>	<b>(7,517)</b>	<b>-40%</b>	<b>25,197</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>1,719</b>	<b>3,298</b>	<b>3,275</b>	<b>178</b>	<b>1,865</b>	<b>2,457</b>	<b>(592)</b>	<b>-24%</b>	<b>3,275</b>
Executive and council		16	520	573	11	24	430	(406)	-95%	573
Budget and treasury office		25	419	369	-	246	277	(31)	-11%	369
Corporate services		1,678	2,358	2,333	168	1,595	1,750	(155)	-9%	2,333
<b>Community and public safety</b>		<b>6,666</b>	<b>3,423</b>	<b>3,505</b>	<b>422</b>	<b>1,677</b>	<b>2,629</b>	<b>(952)</b>	<b>-36%</b>	<b>3,505</b>
Community and social services		4,809	1,453	1,303	220	415	977	(562)	-58%	1,303
Sport and recreation		1,377	1,941	1,970	1	1,036	1,478	(441)	-30%	1,970
Public safety		325	29	231	201	225	173	52	30%	231
Housing		155	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>4,248</b>	<b>9,737</b>	<b>9,694</b>	<b>1,054</b>	<b>4,527</b>	<b>7,270</b>	<b>(2,744)</b>	<b>-38%</b>	<b>9,694</b>
Planning and development		5	1,702	1,204	-	1,119	903	216	24%	1,204
Road transport		4,243	8,035	8,490	1,054	3,408	6,368	(2,960)	-46%	8,490
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>8,582</b>	<b>8,174</b>	<b>8,978</b>	<b>775</b>	<b>3,093</b>	<b>6,734</b>	<b>(3,640)</b>	<b>-54%</b>	<b>8,978</b>
Electricity		4,020	3,640	3,624	456	1,921	2,718	(798)	-29%	3,624
Water		338	3,656	3,761	319	1,107	2,821	(1,714)	-61%	3,761
Waste water management		3,974	877	1,580	1	50	1,185	(1,134)	-96%	1,580
Waste management		250	-	14	-	15	10	5	52%	14
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>21,215</b>	<b>24,632</b>	<b>25,452</b>	<b>2,429</b>	<b>11,161</b>	<b>19,089</b>	<b>(7,928)</b>	<b>-42%</b>	<b>25,452</b>
<b>Funded by:</b>										
National Government		12,775	10,476	10,464	971	5,486	7,848	(2,361)	-30%	10,464
Provincial Government		351	1,455	1,438	123	301	1,079	(778)	-72%	1,438
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>13,126</b>	<b>11,931</b>	<b>11,902</b>	<b>1,094</b>	<b>5,787</b>	<b>8,926</b>	<b>(3,139)</b>	<b>-35%</b>	<b>11,902</b>
<b>Public contributions &amp; donations</b>	5	<b>807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>1,829</b>	<b>3,750</b>	<b>4,053</b>	<b>417</b>	<b>1,354</b>	<b>3,040</b>	<b>(1,686)</b>	<b>-55%</b>	<b>4,053</b>
<b>Internally generated funds</b>		<b>5,454</b>	<b>8,951</b>	<b>9,497</b>	<b>918</b>	<b>4,021</b>	<b>7,123</b>	<b>(3,102)</b>	<b>-44%</b>	<b>9,497</b>
<b>Total Capital Funding</b>		<b>21,215</b>	<b>24,632</b>	<b>25,452</b>	<b>2,429</b>	<b>11,161</b>	<b>19,089</b>	<b>(7,928)</b>	<b>-42%</b>	<b>25,452</b>

**WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		14,384	5,806	15,235	23,526	15,286
Call investment deposits			-		20,000	-
Consumer debtors		29,074	22,481	23,555	33,590	23,555
Other debtors		64	6,700	6,199	6,700	6,199
Current portion of long-term receivables		27	4	27	4	27
Inventory		1,478	1,485	1,478	1,485	1,478
<b>Total current assets</b>		<b>45,027</b>	<b>36,476</b>	<b>46,495</b>	<b>85,307</b>	<b>46,546</b>
<b>Non current assets</b>						
Long-term receivables		227	270	200	270	200
Investments		0	-		-	-
Investment property		40,248	40,689	40,239	40,689	40,239
Investments in Associate		-	-		-	-
Property, plant and equipment		312,690	332,166	329,941	332,166	329,686
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		883	1,043	907	1,043	907
Other non-current assets		48,676	46,425	45,974	46,425	45,974
<b>Total non current assets</b>		<b>402,724</b>	<b>420,592</b>	<b>417,261</b>	<b>420,592</b>	<b>417,006</b>
<b>TOTAL ASSETS</b>		<b>447,751</b>	<b>457,069</b>	<b>463,756</b>	<b>505,899</b>	<b>463,552</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-		-	-
Borrowing		896	654	1,532	654	1,479
Consumer deposits		4,008	4,402	4,188	4,402	4,188
Trade and other payables		7,594	13,973	15,106	18,557	15,106
Provisions		13,867	13,727	14,798	13,727	14,798
<b>Total current liabilities</b>		<b>26,365</b>	<b>32,755</b>	<b>35,624</b>	<b>37,340</b>	<b>35,571</b>
<b>Non current liabilities</b>						
Borrowing		2,504	5,857	4,410	1,989	4,258
Provisions		107,986	115,145	117,945	115,145	117,945
<b>Total non current liabilities</b>		<b>110,490</b>	<b>121,002</b>	<b>122,355</b>	<b>117,133</b>	<b>122,203</b>
<b>TOTAL LIABILITIES</b>		<b>136,855</b>	<b>153,757</b>	<b>157,979</b>	<b>154,473</b>	<b>157,775</b>
<b>NET ASSETS</b>	2	<b>310,895</b>	<b>303,312</b>	<b>305,777</b>	<b>351,426</b>	<b>305,777</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		297,395	293,312	290,777	341,426	290,777
Reserves		13,500	10,000	15,000	10,000	15,000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>310,895</b>	<b>303,312</b>	<b>305,777</b>	<b>351,426</b>	<b>305,777</b>

The average debtor's collection rate for the end of March 2017 reflects as follows:

	<b>Average YTD</b>
<b>Monthly Debt Collection rate</b>	<b>103.62%</b>



WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		48,573	53,082	52,471	2,554	46,947	44,235	2,712	6%	52,471
Service charges		120,076	129,949	133,620	12,003	104,897	97,462	7,435	8%	133,620
Other revenue		9,648	16,010	21,352	804	8,348	10,674	(2,326)	-22%	21,352
Government - operating		36,735	60,025	52,264	7,746	34,674	40,017	(5,342)	-13%	52,264
Government - capital		13,025	11,931	11,902	4,463	11,402	7,954	3,448	43%	11,902
Interest		3,076	2,750	2,894	(547)	1,442	1,833	(391)	-21%	2,894
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(219,578)	(264,145)	(249,043)	(17,655)	(169,164)	(176,097)	(6,932)	4%	(249,043)
Finance charges		(141)	(504)	(504)	(751)	(3,686)	(336)	3,350	-998%	(504)
Transfers and Grants		(1,491)	(1,783)	(1,428)	(287)	(1,363)	(1,189)	174	-15%	(1,428)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>9,922</b>	<b>7,316</b>	<b>23,527</b>	<b>8,331</b>	<b>33,498</b>	<b>24,554</b>	<b>(8,944)</b>	<b>-36%</b>	<b>23,527</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		4,623	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	4	27	-	-	3	(3)	-100%	27
Decrease (increase) other non-current receivables		29	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(21,055)	(24,632)	(25,452)	(2,429)	(11,161)	(16,421)	(5,260)	32%	(25,197)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(16,402)</b>	<b>(24,627)</b>	<b>(25,425)</b>	<b>(2,429)</b>	<b>(11,161)</b>	<b>(16,418)</b>	<b>(5,257)</b>	<b>32%</b>	<b>(25,170)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		2,428	3,750	4,053	-	-	2,500	(2,500)	-100%	3,798
Increase (decrease) in consumer deposits		163	249	180	-	-	166	(166)	-100%	180
<b>Payments</b>										
Repayment of borrowing		(562)	(623)	(1,485)	-	-	(415)	(415)	100%	(1,434)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,030</b>	<b>3,376</b>	<b>2,748</b>	<b>-</b>	<b>-</b>	<b>2,251</b>	<b>2,251</b>	<b>100%</b>	<b>2,544</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4,450)</b>	<b>(13,935)</b>	<b>851</b>	<b>5,903</b>	<b>22,336</b>	<b>10,386</b>			<b>902</b>
Cash/cash equivalents at beginning:		18,834	19,741	14,384		5,806	14,384			5,806
Cash/cash equivalents at month/year end:		14,384	5,806	15,235		28,142	24,770			6,708

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

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

## 6. Supporting Documents

WC033 Cape Agulhas - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Transfers recognised - operational		Amendment to Housing allocation	Monitored by Finance - Memorandum will be distributed
	Fines			
2	<b>Expenditure By Type</b>			
	Other Expenditure		Housing grant allocation	Monitored by Finance - Memorandum will be distributed
3	<b>Capital Expenditure</b>			
	Capital transfers recognised		Capital projects not started MIG projects in process	Communication will be send to managers SCM distributed updated procurement plan
4	<b>Financial Position</b>			
	No required			
5	<b>Cash Flow</b>			
	Net cash from (used) investing		Based on capital spending	Monitored by Finance - Memorandum will be distributed
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			
	Not applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

The finance department will distribute a memorandum during the April to address various issues in terms of the implementation of the budget. This should improve performance over the last quarter of the financial year.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	6.5%	6.7%	2.0%	4.6%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		8.6%	15.2%	15.9%	12.1%	16.1%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		3.5%	6.8%	6.9%	6.0%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves		18.5%	58.6%	29.4%	19.9%	28.4%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	170.8%	111.4%	130.5%	228.5%	130.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		54.6%	17.7%	42.8%	116.6%	43.0%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.3%	10.6%	11.1%	20.4%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.3%	36.6%	37.6%	38.1%	37.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.7%	7.0%	7.2%	1.9%	4.9%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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 38.1% which is slightly higher than the budgeted percentage of 37.6%. It is therefore important for council to monitor and managed the employee related cost effectively within the set norm between 35% and 40%.

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

## Age Analysis - Debtors

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,736	280	223	175	135	109	742	1,886	6,287	3,047		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,032	300	141	198	87	68	417	766	10,009	1,536		
Receivables from Non-exchange Transactions - Property Rates	1400	3,084	179	142	75	64	1,102	264	1,997	6,907	3,502		
Receivables from Exchange Transactions - Waste Water Management	1500	947	130	100	97	85	58	369	738	2,524	1,347		
Receivables from Exchange Transactions - Waste Management	1600	1,428	157	117	121	101	79	515	985	3,503	1,800		
Receivables from Exchange Transactions - Property Rental Debtors	1700	7	0	0	0	0	0	0	0	8	0		
Interest on Arrear Debtor Accounts	1810	137	18	19	22	21	76	184	1,476	1,953	1,780		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	129	118	123	92	130	106	464	1,238	2,400	2,030		
<b>Total By Income Source</b>	<b>2000</b>	<b>16,501</b>	<b>1,183</b>	<b>865</b>	<b>780</b>	<b>622</b>	<b>1,598</b>	<b>2,955</b>	<b>9,086</b>	<b>33,590</b>	<b>15,042</b>	<b>-</b>	<b>-</b>
<b>2015/16 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	45	9	7	6	6	293	30	579	974	914		
Commercial	2300	3,918	127	55	66	45	43	159	386	4,798	698		
Households	2400	12,301	1,043	801	707	572	1,113	2,764	7,982	27,283	13,138		
Other	2500	236	4	2	1	0	149	2	140	535	293		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,501</b>	<b>1,183</b>	<b>865</b>	<b>780</b>	<b>622</b>	<b>1,598</b>	<b>2,955</b>	<b>9,086</b>	<b>33,590</b>	<b>15,042</b>	<b>-</b>	<b>-</b>

The total outstanding debtors for the period ending 31 March totals R33,590m. The municipality is in the process of tabling a report to council for the write-off of old outstanding debtors. This will mostly relate to the debtors registered on the municipal Indigent register with low possibility of collecting.

The new service provider is already positively contributing to the municipal debt collection processes and at this stage of the project the cost benefit ratio is positive in favor of the municipality. That means the service provider is collecting more outstanding cost, and the fees paid is less in comparison.

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

<b>Outstanding Debtors:</b>						
<b>Outstanding Debtor Age Analyses as at month-end:</b>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
FEB 2017	13,769,904	3,218,748	1,360,617	1,014,799	15,460,016	34,824,084
MRCH 2017	13,794,555	2,703,267	1,182,553	864,623	15,042,043	33,587,041
						-1,237,043
<b>Debtors Turnover Rate:</b>						
	<b>NORM</b>	<b>FEB</b>	<b>MRCH</b>			
	11.50- 15 %	22.17%	21.38%			
<b>Number of Accounts issued for the month:</b>						
		<b>FEB</b>	<b>MRCH</b>			
		14,841	14,865			

<b>Credit Control: Actions Applied</b>	<b>FEB</b>	<b>MRCH</b>
Summons issued	20	17
Section 65(A)1	40	38
Sentences	65	106
Warrant for execution	70	104
Warrant for arrests	6	10
Garnisee Orders	4	5
Auctions	0	0
Number of debtors handed over to attorney	0	488
Number of debtors handed over to attorney	0	1,419
<b>Electricity Service</b>		
	<b>FEB</b>	<b>MRCH</b>
Number of consumers disconnected due to	137	21
Number of consumers re-connected	18	5
	119	16

<b>Commiseration Rebate in respect of Basic Services allocated: MARCH 2017</b>					
<b>TOWNS</b>	<b>"Poor" household.</b>	<b>"Indigent" household</b>	<b>TOTAL</b>	<b>COMMISERATION SUBSIDIES ALLOCATED</b>	
BREDASDORP	93	1,395	1,488	428,625.96	
NAPIER	27	387	414	116,292.41	
PROTEM	0	9	9	1,897.65	
STRUISBAAI & L'AGULHAS	9	405	414	118,510.48	
KLIPDALE	0	9	9	1,897.65	
WAENHUISKRANS	7	118	125	43,600.34	
KASSIESBAAI	7	58	65	10,594.81	
ELIM	6	140	146	29,640.00	
DEURGANGSKAMP	0	853	853	127,895.00	
	<b>149</b>	<b>3,374</b>	<b>3,523</b>	<b>878,954.30</b>	

The municipality maintained an average collection ratio in excess of 100% for the months of March 2017. That is healthy and ensure that debt collections is continuously being implemented.

## Age Analysis – Creditors

WC033 Cape Agulhas - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	4,666								4,666	
Bulk Water	0200	20								20	
PAYE deductions	0300	899								899	
VAT (output less input)	0400	1,214								1,214	
Pensions / Retirement deductions	0500	928								928	
Loan repayments	0600	-								-	
Trade Creditors	0700	-								-	
Auditor General	0800	-								-	
Other	0900	-								-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>7,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,728</b>	<b>-</b>

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

## Investment Portfolio

WC033 Cape Agulhas - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>Municipality</b>									
Inv estec		30 DAYS					-	15,000	15,000
Nedbank		30 DAYS						5,000	5,000
<b>Municipality sub-total</b>					-		-	20,000	20,000
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		-	<b>20,000</b>	<b>20,000</b>

### Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of March 2017.

# Transfers and Grants

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		24,254	26,785	28,047	6,631	27,297	28,047	(750)	-2.7%	28,047
Local Government Equitable Share		20,679	23,075	23,075	5,769	23,075	23,075	-		23,075
Finance Management		1,231	735	762		762	762			762
Municipal Systems Improvement		150	-							-
Municipal Infrastructure (MIG)		1,195	1,765	1,750		1,750	1,750			1,750
EPWP Incentive		1,000	1,210	1,210	362	1,210	1,210			1,210
LGSETA (NATIONAL TRANSFER)		-	-	750			750	(750)	-100.0%	750
Department of Energy	3	-	-	500	500	500	500			500
<b>Provincial Government:</b>		10,477	33,240	24,217	1,115	7,377	16,581	(9,428)	-56.9%	24,217
Housing		5,792	28,100	18,100		2,639	12,067	(9,428)	-78.1%	18,100
Community Development Workers		44	56	56		56	56			56
Subsidy Main Roads		73	73	73			73			73
Subsidy Libraries		4,250	4,806	4,807		3,567	3,205			4,807
Thusong Centre		12	-	66			66			66
Provincial Financial Grant		-	120	220	220	220	220			220
Provincial Infrastructure Support Grant		-	85	895	895	895	895			895
Provincial Financial Grant		307	-	-			-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	34,732	60,025	52,264	7,746	34,674	44,629	(10,178)	-22.8%	52,264
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		12,592	10,476	10,464	4,463	10,491	10,464	-		10,464
Municipal Infrastructure (MIG)		9,592	8,736	8,751	4,463	8,751	8,751	-		8,751
Finance Management		219	740	713	-	740	713			713
Municipal Systems Improvement		780	-	-			-			-
RBIG		-	-	-			-			-
EPWP Incentive		-	-	-			-			-
INEG		2,000	1,000	1,000		1,000	1,000			1,000
<b>Provincial Government:</b>		580	1,455	1,438	-	911	1,438	(527)	-36.7%	1,438
Community Development Workers		10	-	-			-			-
Sport and Recreation		-	700	750		700	750			750
Subsidy Libraries		21	544	543			543			543
Thusong Centre		199	211	145		211	145			145
Financial Support Grant		50	-	-			-			-
Municipal Infrastructure Support Grant		300	-	-			-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	13,171	11,931	11,902	4,463	11,402	11,902	(527)	-4.4%	11,902
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	47,903	71,956	64,166	12,209	46,076	56,530	(10,705)	-18.9%	64,166

WC033 Cape Agulhas - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		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>		24,254	26,785	28,178	233	2,040	17,865	(15,825)	-88.6%	28,178
Local Government Equitable Share		20,679	23,075	23,075			15,383	(15,383)	-100.0%	23,075
Finance Management		1,231	735	762	83	762	508	254	50.0%	762
Municipal Systems Improvement		150	-	-			-	-		-
Municipal Infrastructure (MIG)		1,195	1,765	1,750	53	357	1,167	(810)	-69.4%	1,750
EPWP Incentive		1,000	1,210	1,210	97	921	807	114	14.2%	1,210
EPWP Incentive		-	-	500			-	-		500
Department of Energy		-	-	881			-	-		881
<b>Provincial Government:</b>		10,477	33,240	24,365	596	5,926	16,243	(9,579)	-59.0%	24,365
Housing		5,792	28,100	18,100		2,586	12,067	(9,481)	-78.6%	18,100
Community Development Workers		44	56	56	7	32	37	(5)	-14.7%	56
Subsidy Main Roads		73	73	73			49	(49)	-100.0%	73
Subsidy Libraries		4,250	4,806	4,807	496	3,215	3,205			4,807
Thusong Centre		12	-	66			44	(44)	-100.0%	66
Provincial Financial Grant		-	120	368	93	93	245			368
Provincial Infrastructure Support Grant		-	85	895			597			895
Provincial Financial Grant		307	-	-			-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		34,732	60,025	52,543	829	7,966	34,108	(25,404)	-74.5%	52,543
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		12,592	10,476	10,476	971	5,486	7,040	(887)	-12.6%	10,476
Municipal Infrastructure (MIG)		9,592	8,736	8,736	818	4,783	5,824	(1,040)	-17.9%	8,736
Finance Management		219	740	740	153	703	549	153	27.9%	740
Municipal Systems Improvement		780	-	-			-	-		-
RBIG		-	-	-			-	-		-
EPWP Incentive		-	-	-			-	-		-
INEG		2,000	1,000	1,000			667			1,000
<b>Provincial Government:</b>		580	1,455	1,455	-	178	970	(792)	-81.6%	1,455
Community Development Workers		10	-	-			-	-		-
Sport and Recreation			700	700			467			700
Subsidy Libraries		21	544	544	-	91	363			544
Thusong Centre		199	211	211	-	87	141			211
Financial Support Grant		50	-	-			-			-
Municipal Infrastructure Support Grant		300	-	-			-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
#REF!										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant										
#REF!										
<b>Total capital expenditure of Transfers and Grants</b>		13,171	11,931	11,931	971	5,664	8,010	(1,679)	-21.0%	11,931
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		47,903	71,956	64,474	1,800	13,630	42,118	(27,083)	-64.3%	64,474

Reporting of grants is on a monthly basis reported to the relevant national and provincial departments. Grant funding is implemented as per specific conditions per stipulations in the agreements.



## Councillors and staff benefits

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,299	3,228	3,228	219	1,944	2,421	(477)	-20%	3,228
Pension and UIF Contributions		345	366	366	43	372	274	98	36%	366
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		874	926	926	87	769	695	75	11%	926
Cellphone Allowance		239	255	255	22	199	191	8	4%	255
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4	12	12	-	-	9	(9)	-100%	12
<b>Sub Total - Councillors</b>		<b>3,760</b>	<b>4,786</b>	<b>4,786</b>	<b>372</b>	<b>3,284</b>	<b>3,589</b>	<b>(305)</b>	<b>-9%</b>	<b>4,786</b>
<b>% increase</b>	4		<b>27.3%</b>	<b>27.3%</b>						<b>27.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4,137	4,385	4,385	291	2,778	3,289	(511)	-16%	4,385
Pension and UIF Contributions		754	799	799	54	486	599	(113)	-19%	799
Medical Aid Contributions		178	136	213	15	139	160	(21)	-13%	213
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		629	667	667	-	-	500	(500)	-100%	667
Motor Vehicle Allowance		364	386	386	22	200	290	(89)	-31%	386
Cellphone Allowance		12	14	31	3	23	23	-	-	31
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		81	86	87	4	35	65	(30)	-46%	87
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,155</b>	<b>6,474</b>	<b>6,567</b>	<b>389</b>	<b>3,662</b>	<b>4,925</b>	<b>(1,264)</b>	<b>-26%</b>	<b>6,567</b>
<b>% increase</b>	4		<b>5.2%</b>	<b>6.7%</b>						<b>6.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		59,019	64,052	63,520	5,094	50,741	47,640	3,101	7%	63,520
Pension and UIF Contributions		10,363	11,220	11,220	951	8,584	8,415	169	2%	11,220
Medical Aid Contributions		2,451	3,362	3,412	323	2,739	2,559	180	7%	3,412
Overtime		3,361	3,087	3,241	180	2,519	2,431	88	4%	3,241
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,223	4,705	4,818	510	4,614	3,613	1,001	28%	4,818
Cellphone Allowance		237	378	432	55	485	324	162	50%	432
Housing Allowances		1,275	1,187	1,099	84	762	824	(62)	-8%	1,099
Other benefits and allowances		3,823	3,749	3,882	261	2,984	2,911	72	2%	3,882
Payments in lieu of leave		1,350	875	875	-	-	656	(656)	-100%	875
Long service awards		498	498	498	164	695	373	322	86%	498
Post-retirement benefit obligations		2,074	2,259	2,259	1,008	4,576	1,694	2,882	170%	2,259
<b>Sub Total - Other Municipal Staff</b>		<b>88,673</b>	<b>95,372</b>	<b>95,255</b>	<b>8,628</b>	<b>78,699</b>	<b>71,441</b>	<b>7,258</b>	<b>10%</b>	<b>95,255</b>
<b>% increase</b>	4		<b>7.6%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Total Parent Municipality</b>		<b>98,588</b>	<b>106,632</b>	<b>106,608</b>	<b>9,389</b>	<b>85,645</b>	<b>79,956</b>	<b>5,689</b>	<b>7%</b>	<b>106,608</b>

## Actuals and revised targets for cash receipts

WC033 Cape Agulhas - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		26,844	2,226	2,553	2,554	2,554	2,554	2,554	2,599	2,554	2,299	2,183	996	52,471	57,468	63,283
Property rates - penalties & collection charges																
Service charges - electricity revenue		7,578	8,016	8,275	7,592	8,040	8,220	8,132	10,300	8,072	7,037	6,944	4,401	92,606	93,099	99,617
Service charges - water revenue		1,526	1,479	1,637	1,524	1,797	1,994	2,353	2,189	2,082	2,022	1,838	280	20,720	21,931	23,331
Service charges - sanitation revenue		709	720	715	721	713	896	860	678	737	452	930	(950)	7,180	7,720	8,242
Service charges - refuse		1,117	1,118	1,113	1,108	1,114	1,114	1,114	940	1,112	718	1,121	1,426	13,114	13,563	14,141
Service charges - other																
Rental of facilities and equipment		326	321	1,511	1,140	591	655	735	854	554	658	217	(127)	7,434	7,656	8,043
Interest earned - external investments		76	140	159	153	182	114	291	216		63	255	401	2,050	1,900	1,900
Interest earned - outstanding debtors		104	100	113	113	150	142	138	29	148	74	75	(342)	844	929	1,022
Dividends received																
Fines		184	149	162	174	122	149	185	186	199	280	178	672	2,638	2,639	2,640
Licences and permits		24	34	31	31	33	20	191	28	51	24	41	416	925	971	1,010
Agency services			185	102		289	37	5	4	364	88	117	183	1,374	1,443	1,500
Transfer receipts - operating		34,674	2,822	56	1,783	545	7,692		1,018	7,746	512	71	(4,654)	52,264	70,208	77,315
Other revenue		198	456	337	303	385	285	444	272	638	112	120	5,432	8,981	3,277	3,538
<b>Cash Receipts by Source</b>		<b>73,361</b>	<b>17,763</b>	<b>16,763</b>	<b>17,196</b>	<b>16,515</b>	<b>23,872</b>	<b>17,001</b>	<b>19,312</b>	<b>24,258</b>	<b>14,338</b>	<b>14,089</b>	<b>8,132</b>	<b>262,601</b>	<b>282,803</b>	<b>305,583</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital			3,119			545	728	211		4,463	1,939		897	11,902	11,833	11,666
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing													3,798	3,798	10,345	5,180
Increase in consumer deposits					21	21	21	21	21	21	21	21	14	180	188	197
Receipt of non-current debtors				0	0	0	0	0	0	0	0	0	24	27	27	27
Receipt of non-current receivables																
Change in non-current investments																
<b>Total Cash Receipts by Source</b>		<b>73,361</b>	<b>20,882</b>	<b>16,764</b>	<b>17,217</b>	<b>17,081</b>	<b>24,621</b>	<b>17,233</b>	<b>19,333</b>	<b>28,742</b>	<b>16,298</b>	<b>14,110</b>	<b>12,865</b>	<b>278,508</b>	<b>305,196</b>	<b>322,653</b>
<b>Cash Payments by Type</b>																
Employee related costs		7,691	7,568	8,429	7,835	8,101	7,785	8,380	12,152	7,933	8,221	8,089	7,066	99,249	104,560	111,287
Remuneration of councillors		306	376	372	372	372	372	372	372	372	576	402	524	4,786	5,073	5,377
Interest paid		59	1	1,152		268	424						(1,399)	504	510	518
Bulk purchases - Electricity		8,190	8,359	7,231	4,848	5,182	5,313	5,739	1,250	4,686	5,469	5,167	9,618	71,054	77,752	82,514
Bulk purchases - Water & Sewer						22			25	20	23	16	56	161	169	178
Other materials																
Contracted services		59	10,778	426	978	353	357	706	238	668	987	1,180	(7,372)	9,357	8,365	8,114
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other		270	126	249	24	111	219	52	21	149	149	149	(91)	1,428	1,455	1,517
General expenses		2,518	4,056	4,342	3,546	4,354	3,106	6,132	2,684	3,995	3,745	7,504	18,455	64,436	80,718	87,224
<b>Cash Payments by Type</b>		<b>19,093</b>	<b>31,263</b>	<b>22,200</b>	<b>17,602</b>	<b>18,762</b>	<b>17,576</b>	<b>21,382</b>	<b>16,742</b>	<b>17,824</b>	<b>19,170</b>	<b>22,506</b>	<b>26,856</b>	<b>250,975</b>	<b>278,601</b>	<b>296,729</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		423	219	1,666	517	1,403	764	1,722	2,429	11,161	1,953	2,200	741	25,197	29,025	19,448
Repayment of borrowing							311						1,123	1,434	3,216	3,609
Other Cash Flows s/Payments																
<b>Total Cash Payments by Type</b>		<b>19,515</b>	<b>31,482</b>	<b>23,866</b>	<b>18,119</b>	<b>20,165</b>	<b>18,652</b>	<b>23,104</b>	<b>19,170</b>	<b>28,985</b>	<b>21,123</b>	<b>24,707</b>	<b>28,720</b>	<b>277,607</b>	<b>310,843</b>	<b>319,787</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>53,846</b>	<b>(10,600)</b>	<b>(7,102)</b>	<b>(901)</b>	<b>(3,084)</b>	<b>5,969</b>	<b>(5,870)</b>	<b>163</b>	<b>(244)</b>	<b>(4,825)</b>	<b>(10,596)</b>	<b>(15,855)</b>	<b>902</b>	<b>(5,647)</b>	<b>2,866</b>
Cash/cash equivalents at the month/year beginning:		5,806	59,652	49,052	41,950	41,049	37,965	43,934	38,064	38,227	37,983	33,159	22,563	5,806	6,708	1,061
Cash/cash equivalents at the month/year end:		59,652	49,052	41,950	41,049	37,965	43,934	38,064	38,227	37,983	33,159	22,563	6,708	6,708	1,061	3,927

## Capital expenditure trend

WC033 Cape Agulhas - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2015/16	Budget Year 2016/17							
	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		177	177	423	423	177	(245)	-138.4%	2%
August		717	717	219	642	894	253	28.3%	3%
September		1,844	1,844	1,665	2,306	2,739	432	15.8%	9%
October		1,419	1,419	516	2,823	4,158	1,335	32.1%	11%
November		597	597	1,403	4,226	4,755	529	11.1%	17%
December		2,371	2,371	764	4,990	7,125	2,135	30.0%	20%
January		264	264	1,722	6,712	7,389	677	9.2%	27%
February		2,264	3,613	2,020	8,733	11,002	2,269	20.6%	35%
March		5,532	3,613	2,429	11,161	14,614	3,453	23.6%	45%
April		1,953	3,613			18,227	-		
May		2,200	3,613			21,840	-		
June		5,294	3,613			25,452	-		
<b>Total Capital expenditure</b>	-	<b>24,632</b>	<b>25,452</b>	<b>11,161</b>					

## Capital expenditure on new assets by asset class

WC033 Cape Agulhas - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3,077	5,027	5,077	136	1,134	3,808	2,674	70.2%	4,877
Infrastructure - Road transport		2,637	1,300	1,500	120	330	1,125	795	70.7%	1,300
Roads, Pavements & Bridges		2,027	900	1,500	120	330	1,125	795	70.7%	1,300
Storm water		610	400	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,200	1,200	16	109	900	791	87.9%	1,200
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,100	1,100	-	32	825	793	96.1%	1,100
Street Lighting		-	100	100	16	77	75	(2)	-2.5%	100
Infrastructure - Water		240	2,527	2,377	1	695	1,783	1,088	61.0%	2,377
Dams & Reservoirs		-	877	727	-	646	545	(101)	-18.5%	727
Water purification		140	150	150	-	-	113	113	100.0%	150
Reticulation		100	1,500	1,500	1	49	1,125	1,076	95.6%	1,500
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		200	-	-	-	-	-	-	-	-
Waste Management		200	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		4,970	1,450	1,450	-	879	1,088	208	19.2%	1,450
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,622	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		3,312	500	500	-	-	375	375	100.0%	500
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		26	950	950	-	879	713	(167)	-23.4%	950
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		10	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2,642	3,685	3,809	292	2,176	2,857	680	23.8%	3,554
General vehicles		330	150	200	-	-	150	150	100.0%	200
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		1,021	708	955	4	584	716	132	18.4%	700
Computers - hardware/equipment		885	1,425	1,391	165	1,247	1,043	(204)	-19.5%	1,391
Furniture and other office equipment		272	752	609	119	332	457	125	27.3%	609
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		134	650	654	4	13	490	477	97.4%	654
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		50	148	147	-	7	110	103	94.0%	147
Computers - software & programming		50	148	147	-	7	110	103	94.0%	147
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	10,739	10,310	10,483	428	4,196	7,862	3,666	46.6%	10,028

## Capital expenditure on renewal of existing assets by asset class

WC033 Cape Agulhas - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3

Description	Ref	2015/16	Budget Year 2016/17							
		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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,087	11,162	12,039	1,473	5,110	9,029	3,920	43.4%	12,239
Infrastructure - Road transport		-	6,735	6,735	715	2,856	5,051	2,196	43.5%	6,735
Roads, Pavements & Bridges		-	6,735	6,735	715	2,856	5,051	2,196	43.5%	6,735
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,087	2,420	2,341	439	1,792	1,756	(36)	-2.1%	2,341
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		961	1,740	1,729	274	1,302	1,297	(5)	-0.4%	1,729
Street Lighting		126	680	612	165	490	459	(31)	-6.8%	612
Infrastructure - Water		-	1,129	1,384	318	412	1,038	626	60.3%	1,584
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	1,129	469	18	111	352	241	68.5%	469
Reticulation		-	-	915	300	301	686	385	56.1%	1,115
Infrastructure - Sanitation		-	877	1,580	1	50	1,185	1,134	95.8%	1,580
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	877	1,580	1	50	1,185	1,134	95.8%	1,580
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		1,388	2,096	1,670	-	872	1,252	380	30.4%	1,670
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2,016	1,597	-	801	1,198	397	33.2%	1,597
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1,388	80	72	-	71	54	(17)	-31.4%	72
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>		907	1,064	1,261	528	984	945	(39)	-4.1%	1,261
General vehicles		165	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		88	177	366	418	526	275	(251)	-91.3%	366
Computers - hardware/equipment		97	108	108	2	107	81	(26)	-32.5%	108
Furniture and other office equipment		21	27	34	-	4	26	21	83.9%	34
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		536	752	752	107	347	564	217	38.5%	752
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	3,383	14,322	14,969	2,000	6,966	11,227	4,261	38.0%	15,169

## Expenditure on repairs and maintenance by asset class

WC033 Cape Agulhas - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>2,917</b>	<b>4,738</b>	<b>10,359</b>	<b>1,370</b>	<b>3,088</b>	<b>7,769</b>	<b>4,682</b>	<b>60.3%</b>	<b>10,359</b>
Infrastructure - Road transport		1,255	2,520	6,074	1,080	1,681	4,555	2,874	63.1%	6,074
Roads, Pavements & Bridges		1,255	2,520	6,074	1,080	1,681	4,555	2,874	63.1%	6,074
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		783	952	3,020	95	577	2,265	1,688	74.5%	3,020
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		725	813	2,885	92	522	2,163	1,642	75.9%	2,885
Street Lighting		57	140	135	3	55	101	46	45.5%	135
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		879	1,266	1,266	195	830	950	120	12.6%	1,266
Waste Management		879	1,266	1,266	195	830	950	120	12.6%	1,266
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		<b>539</b>	<b>779</b>	<b>779</b>	<b>50</b>	<b>500</b>	<b>584</b>	<b>84</b>	<b>14.3%</b>	<b>779</b>
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		63	159	159	7	43	119	76	64.0%	159
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		466	580	580	38	450	435	(15)	-3.4%	580
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		10	40	40	5	8	30	22	74.8%	40
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>3,465</b>	<b>4,335</b>	<b>4,335</b>	<b>165</b>	<b>2,094</b>	<b>3,251</b>	<b>1,157</b>	<b>35.6%</b>	<b>4,335</b>
General vehicles		1,922	2,260	2,260	67	1,206	1,695	489	28.9%	2,260
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		556	579	579	17	281	435	153	35.3%	579
Computers - hardware/equipment		67	90	90	3	39	67	29	42.4%	90
Furniture and other office equipment		99	208	208	3	20	156	135	86.9%	208
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		821	1,199	1,199	75	548	899	351	39.0%	1,199
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		<b>2,115</b>	<b>3,162</b>	<b>3,162</b>	<b>26</b>	<b>2,006</b>	<b>2,372</b>	<b>365</b>	<b>15.4%</b>	<b>3,162</b>
Computers - software & programming		2,115	3,162	3,162	26	2,006	2,372	365	15.4%	3,162
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>9,036</b>	<b>13,014</b>	<b>18,635</b>	<b>1,612</b>	<b>7,689</b>	<b>13,977</b>	<b>6,288</b>	<b>45.0%</b>	<b>18,635</b>

## 7. Other Information

### 7.1 Expenditure Management:

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

#### 7.1.1 Salary Payment:

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

Following a summary of Standby & Overtime payment in respect of March 2017

#### STANDBY ALLOWANCES paid for the period ending 31 MARCH 2017

<u>DEPARTMENT</u>	<u>% USED TO DATE</u>	<u>PREVIOUS MONTH to DATE</u>	<u>CURRENT MONTH</u>	<u>ACTUAL TO DATE</u>	<u>PRO-RATA BUDGETED FOR THE YEAR</u>	<u>ADJ. BUDGET FOR THE YEAR</u>
<b>MUNICIPAL MANAGER</b>						
<b>TOTAL</b>						
<b>FINANCIAL DIRECTORATE</b>						
- Revenue section	51.94%	8,309.76	0.00	8,309.76	12,000.00	16,000.00
- Budget and Treasury Office	0.00%	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>51.94%</b>	<b>8,309.76</b>	<b>0.00</b>	<b>8,309.76</b>	<b>12,000.00</b>	<b>16,000.00</b>
<b>CORPORATE SERVICE DIRECTORATE</b>						
- Information Services (IT)	59.12%	24,652.64	1,949.13	26,601.77	33,750.00	45,000.00
- Client Services	242.82%	44,978.60	3,342.78	48,321.38	14,925.00	19,900.00
<b>TOTAL</b>	<b>115.44%</b>	<b>69,631.24</b>	<b>5,291.91</b>	<b>74,923.15</b>	<b>48,675.00</b>	<b>64,900.00</b>
<b>COMMUNITY SERVICE DIRECTORATE</b>						
- Traffic and Law Enforcement	79.1%	95,477.14	0.00	95,477.14	90,525.00	120,700.00
- Beaches and Holiday Resorts	74.5%	202,668.57	17,830.22	220,498.79	222,000.00	296,000.00
<b>TOTAL</b>	<b>82.9%</b>	<b>321,004.27</b>	<b>27,839.10</b>	<b>348,843.37</b>	<b>315,525.00</b>	<b>420,700.00</b>
<b>INFRASTRUCTURE DIRECTORATE</b>						
- Water	76.8%	379,899.95	40,736.71	420,636.66	411,000.00	548,000.00
- Sewerage and sanitation	74.1%	355,855.94	37,849.58	393,705.52	398,250.00	531,000.00
- Refuse Removal Services	0.0%	0.00	0.00	0.00	4,050.00	5,400.00
- Streets and Stormwater	12.4%	1,236.31	0.00	1,236.31	7,500.00	10,000.00
<b>TOTAL</b>	<b>74.5%</b>	<b>736,992.20</b>	<b>78,586.29</b>	<b>815,578.49</b>	<b>820,800.00</b>	<b>1,094,400.00</b>
<b>ELECTRICAL SERVICES</b>						
- Electrical Services	72.0%	269,331.00	29,547.33	298,878.33	311,477.25	415,303.00
<b>TOTAL</b>	<b>72.0%</b>	<b>269,331.00</b>	<b>29,547.33</b>	<b>298,878.33</b>	<b>311,477.25</b>	<b>415,303.00</b>
<b>TOTAL</b>	<b>76.9%</b>	<b>1,405,268.47</b>	<b>141,264.63</b>	<b>1,546,533.10</b>	<b>1,508,477.25</b>	<b>2,011,303.00</b>

Budget for standby was revised during the adjustment budget process. Various communications was distributed to the managers in terms of departmental monitoring of standby to adhere to the long-term financial plan strategic objective.

End of the 3<sup>rd</sup> quarter performance totals 76.9% of the budget. That is a total of R1,405m.

The service delivery departments of Infrastructure and Community services accounts for the bulk of the budget allocations.

**OVERTIME paid for the period ending 31 MARCH 2017**

<b>DEPARTMENT</b>	<b>% USED TO DATE</b>	<b>PREVIOUS MONTH to DATE</b>	<b>CURRENT MONTH</b>	<b>ACTUAL TO DATE</b>	<b>PRO-RATA BUDGETED FOR THE YEAR</b>	<b>ADJ. BUDGET FOR THE YEAR</b>
<b>MUNICIPAL MANAGER</b>						
- Municipal Manager	0.0%	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>#DIV/0!</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FINANCIAL DIRECTORATE</b>						
- Directorate (CFO Office)	0.0%	12,286.04	(12,286.04)	0.00	3,750.00	5,000.00
- Revenue Management	53.9%	18,866.52	0.00	18,866.52	26,250.00	35,000.00
- Expenditure Management	99.2%	4,069.15	0.00	4,069.15	3,075.00	4,100.00
- Budget and Treasury Office	0.0%	0.00	0.00	0.00	1,875.00	2,500.00
<b>TOTAL</b>	<b>49.2%</b>	<b>35,221.71</b>	<b>(12,286.04)</b>	<b>22,935.67</b>	<b>34,950.00</b>	<b>46,600.00</b>
<b>CORPORATE SERVICE DIRECTORATE</b>						
- Information Services (IT)	93.7%	14,984.34	0.00	14,984.34	12,000.00	16,000.00
<b>TOTAL</b>	<b>93.7%</b>	<b>14,984.34</b>	<b>0.00</b>	<b>14,984.34</b>	<b>12,000.00</b>	<b>16,000.00</b>
<b>COMMUNITY SERVICE DIRECTORATE</b>						
- Traffic and Law Enforcement	91.5%	246,973.85	0.00	246,973.85	202,500.00	270,000.00
- Housing	98.1%	4,904.02	0.00	4,904.02	3,750.00	5,000.00
- Environmental Affairs	74.9%	27,728.35	2,370.42	30,098.77	30,150.00	40,200.00
- Public Services	0.0%	0.00	0.00	0.00	0.00	0.00
- Parks and Sport Facilities	84.1%	47,880.83	8,881.05	56,761.88	50,625.00	67,500.00
- Beaches and Holiday Resorts	91.3%	346,387.59	27,155.61	373,543.20	306,975.00	409,300.00
<b>TOTAL</b>	<b>89.9%</b>	<b>673,874.64</b>	<b>38,407.08</b>	<b>712,281.72</b>	<b>594,000.00</b>	<b>792,000.00</b>
<b>INFRASTRUCTURE DIRECTORATE</b>						
- Workshop	0.0%	0.00	0.00	0.00	5,250.00	7,000.00
- Water	78.1%	500,259.07	46,440.90	546,699.97	525,000.00	700,000.00
- Sewerage and sanitation	84.6%	515,787.15	42,750.18	558,537.33	495,000.00	660,000.00
- Refuse Removal Services	66.0%	270,192.79	37,538.40	307,731.19	349,500.00	466,000.00
- Streets and Stormwater	42.2%	50,899.95	9,665.80	60,565.75	107,625.00	143,500.00
<b>TOTAL</b>	<b>74.6%</b>	<b>1,337,138.96</b>	<b>136,395.28</b>	<b>1,473,534.24</b>	<b>1,482,375.00</b>	<b>1,976,500.00</b>
<b>ELECTRICAL SERVICES</b>						
- Electrical Services	72.0%	278,052.65	17,023.50	295,076.15	307,575.00	410,100.00
<b>TOTAL</b>	<b>72.0%</b>	<b>278,052.65</b>	<b>17,023.50</b>	<b>295,076.15</b>	<b>307,575.00</b>	<b>410,100.00</b>
<b>TOTAL</b>	<b>77.7%</b>	<b>2,339,272.30</b>	<b>179,539.82</b>	<b>2,518,812.12</b>	<b>2,430,900.00</b>	<b>3,241,200.00</b>

As per discussion above the standby and overtime budgets required continuous monitoring to ensure adherence to the Long-term financial plan strategy. To date performance totals 77.7% of the revised budget amounts. To ensure spending remains within the stipulated budget the municipality will need to ensure monitoring of overtime by departments and optimal use of time when required to work overtime. The challenge with overtime is the afterhours services and the response time required when fixing infrastructure. The cost saving in terms of loss of water and electricity should also be considered with discussing overtime spending.

### 7.1.3 Trade Creditors:

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

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



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

Expenditure in respect of:		Requisition Number		Amount
		From	To	
31 MRCH 2017	Check Payments	30804	30961	23,948,275.28 <b>0.00</b>
	ACB-Payments	96201	96555	
	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:

<u>Equitable Allocation received versus Budget:</u>		<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
12010251000000		23,075,000	23,075,000	-
	<b>Allocation for the Financial Year:</b>	<b>23,075,000</b>	<b>23,075,000</b>	<b>0</b>
<u>Equitable Allocation spent versus Budget:</u>		<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000 MRCH 2017	252,300	250,044	2,256
Free Basics : Electricity	12010126600000 MRCH 2017	80,000	66,590	13,410
Free Basics : Refuse Removal	12010126800000 MRCH 2017	3,501,900	2,684,201	817,699
Free Basics : Sanitation	12010126900000 MRCH 2017	2,900,000	1,819,044	1,080,956
Free Basics : Water	12010127000000 MRCH 2017	1,300,000	2,108,525	(808,525)
		<b>8,034,200</b>	<b>6,928,404</b>	<b>1,105,796</b>

Electronic receipts in respect of debtor payments:

<u>Commiseration Rebate in respect of Basic Services allocated: MARCH 2017</u>					
<u>TOWNS</u>		<u>"Poor" household.</u>	<u>"Indigent" household</u>	<u>TOTAL</u>	<u>COMMISERATION SUBSIDIES ALLOCATED</u>
	BREDASDORP	93	1,395	1,488	428,625.96
	NAPIER	27	387	414	116,292.41
	PROTEM	0	9	9	1,897.65
	STRUISBAAI & L'AGULHAS	9	405	414	118,510.48
	KLIPDALE	0	9	9	1,897.65
	WAENHUISKRANS	7	118	125	43,600.34
	KASSIESBAAI	7	58	65	10,594.81
	ELIM	6	140	146	29,640.00
	DEURGANGSKAMP	0	853	853	127,895.00
		<b>149</b>	<b>3,374</b>	<b>3,523</b>	<b>878,954.30</b>

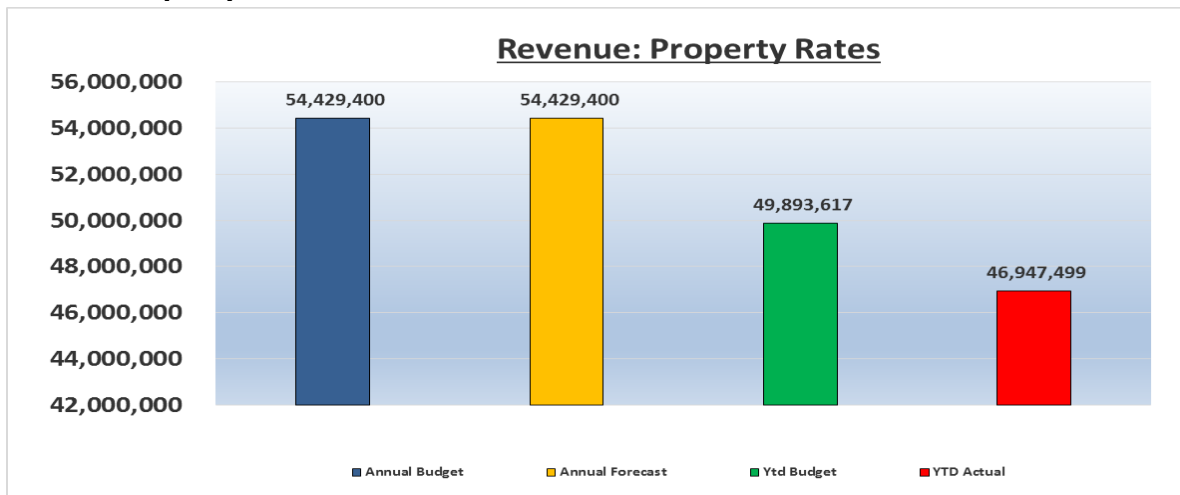
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of **March 2017**:

**OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (MARCH 17)**

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	863.15	Monthly	No
MOBILE TELEPHONE NET.	3,713.82	Monthly	No
MOBILE TELEPHONE NET.	1,229.30	Monthly	No
MOBILE TELEPHONE NET.	4,825.50	Monthly	No
MOBILE TELEPHONE NET.	3,522.00	Monthly	No
JJ KLOPPERS	6,618.14	Lawyers Acc	Ja
NAPIER HEALTH GRO	507.01	Monthly	No
NAPIER HEALTH GRO	482.81	Monthly	No
D JAARS	740.58	Lawyers Acc	Yes
D JAARS	311.66	Lawyers Acc	Yes
D JAARS	884.66	Lawyers Acc	Yes
M VAN STADEN	1,998.24	Monthly	No
M VAN STADEN	2,460.52	Monthly	No
TARGETSHELF	15,067.17	Lawyers Acc	Yes
TARGETSHELF	3,552.21	Lawyers Acc	Yes
TARGETSHELF	15,130.30	Monthly	No
TEHILLA COMMUNITY	1,917.29	Lawyers Acc	Yes
TEHILLA COMMUNITY	4,320.87	Monthly	No
URBAN FARMING	1,058.87	Monthly	No
L HENDRICKS	1,060.55	Monthly	No
HAASBEKKIE CRECHE	468.90	Monthly	No
HAASBEKKIE CRECHE	657.96	Monthly	No
HAASBEKKIE CRECHE	181.40	Lawyers Acc	Yes
HAASBEKKIE CRECHE	543.08	Lawyers Acc	Yes
HAASBEKKIE CRECHE	370.51	Monthly	Yes
HAASBEKKIE CRECHE	481.47	Monthly	No
HAASBEKKIE CRECHE	873.98	Monthly	Yes
D JONES	1,164.71	Monthly	No
J DE JAGER	197.90	Monthly	No
J DE JAGER	746.98	Monthly	No
ESKOM ENTERPRISES	50,697.50	Monthly	No
BREDASDORP KLEINBOERE	7,879.78	Monthly	No
BREDASDORP POULTRY	662.32	Monthly	No
T VAN ZYL	101.85	Monthly	Yes
W F MURTZ	520.13	Monthly	No
B M SUMMERS	664.83	Monthly	No
J DAVIDS	105.01	Monthly	No
A MYBURG	1,921.04	Monthly	No
SUZO KHANYA AGRICULT	5,336.24	Monthly	No
ISIVUNO AGRICULTURAL	211.47	Monthly	No
EISH INNOVATIONS	1,588.27	Monthly	No
	<b>145,639.98</b>		

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

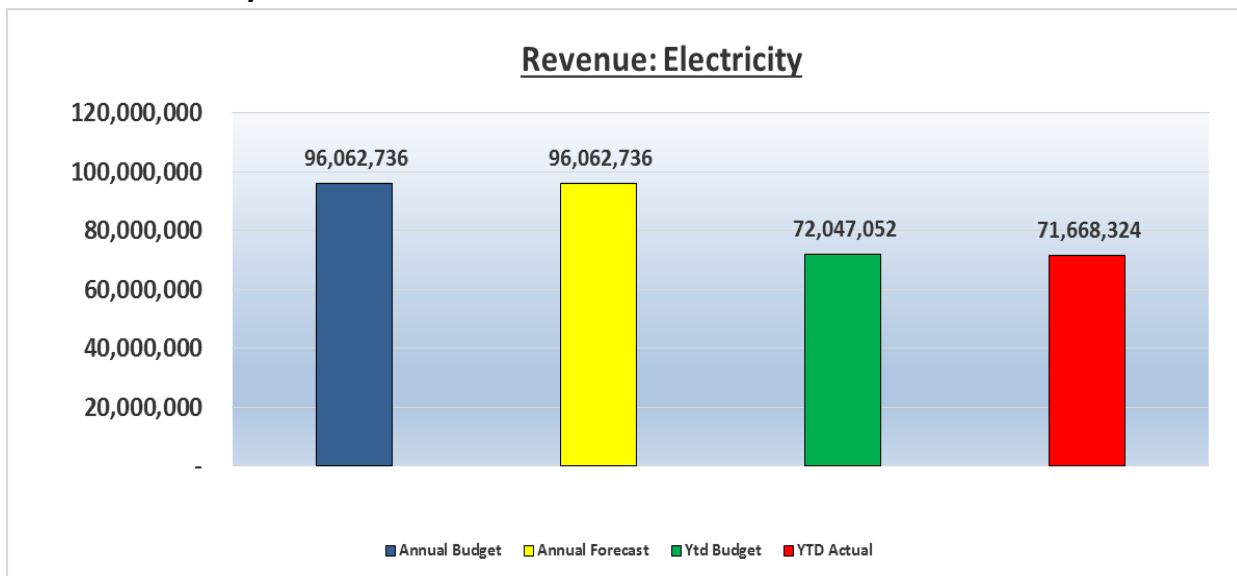
### 7.2.1.1 Property Rates:



Property rate performance reflects projected income levels whereas the municipality levy the majority of the income in July and other monthly accounts payable.

Year to date revenues of R46,947m or 86.25% of budgeted amounts.

### 7.2.1.2 Electricity:

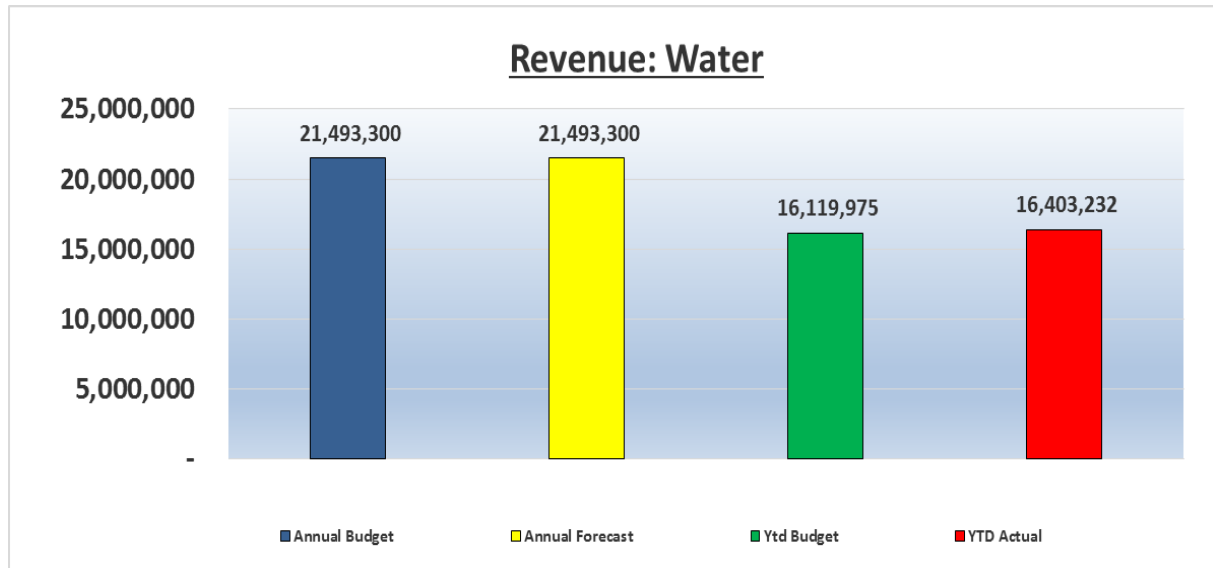


Electricity totals of R71,668m of an budgeted amount of R96,062m. The performance is on par with budgeted projections. The impact of the additional bulk users was included in the Adjustment budget and this will have a positive performance on the municipal electricity sales for the financial year.

Electricity sales normally peaks again before the start of the winter period. This will corresponds with the last quarter of the financial year and will improve overall electricity service revenues.

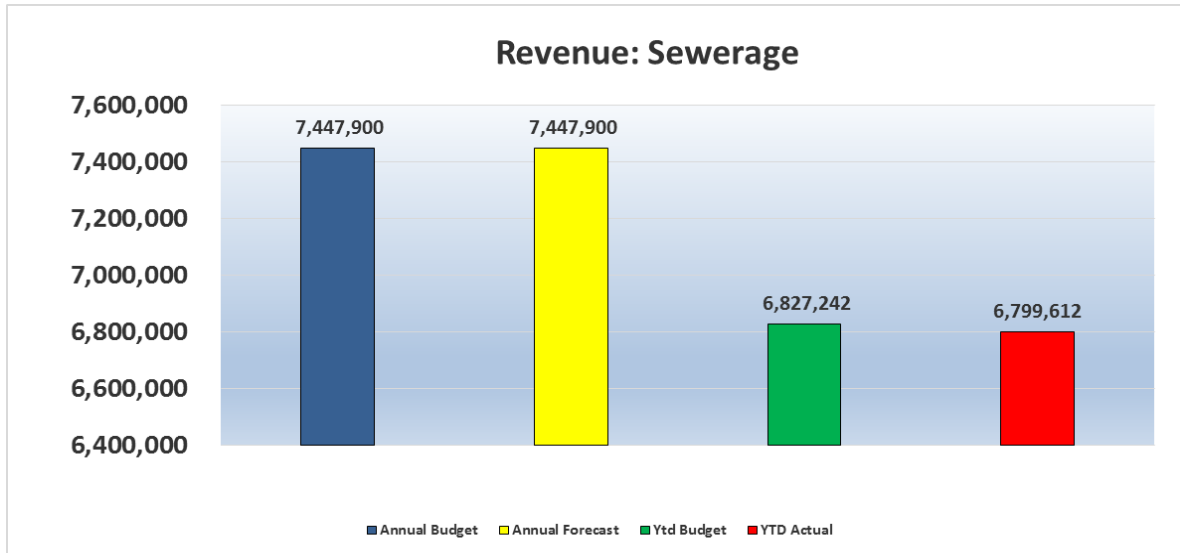
Finance will continuously monitor the budget to ensure performance is as per approved budget.

### 7.2.1.3 Water:



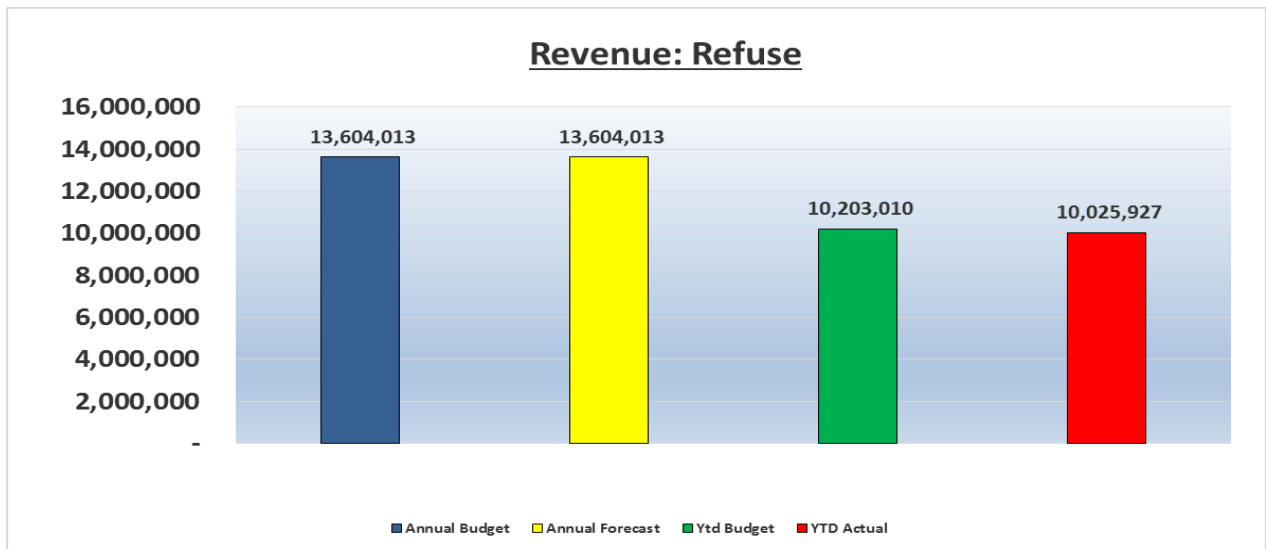
Water revenues totals R16.403m or 76.32% of budget. The performance of water services is above projections. The municipal performance for water service is positive and this is significantly enhance with infrastructure department responding quicker to the water-related infrastructure breakages. Reducing water leakages result in improved accounting for water resources that improves the billing on a monthly basis as can be seen above. The drought experienced in the Western Cape also needs to be monitored continuous to ensure resources and water restrictions are implemented when required.

### 7.2.1.4 Sewerage:



Revenues for sewerage is recorded as the totals amount of revenues R6,799,612 or 91.29% of budget. The housing and building activity in the municipal areas also contributes to the income in the municipal revenues.

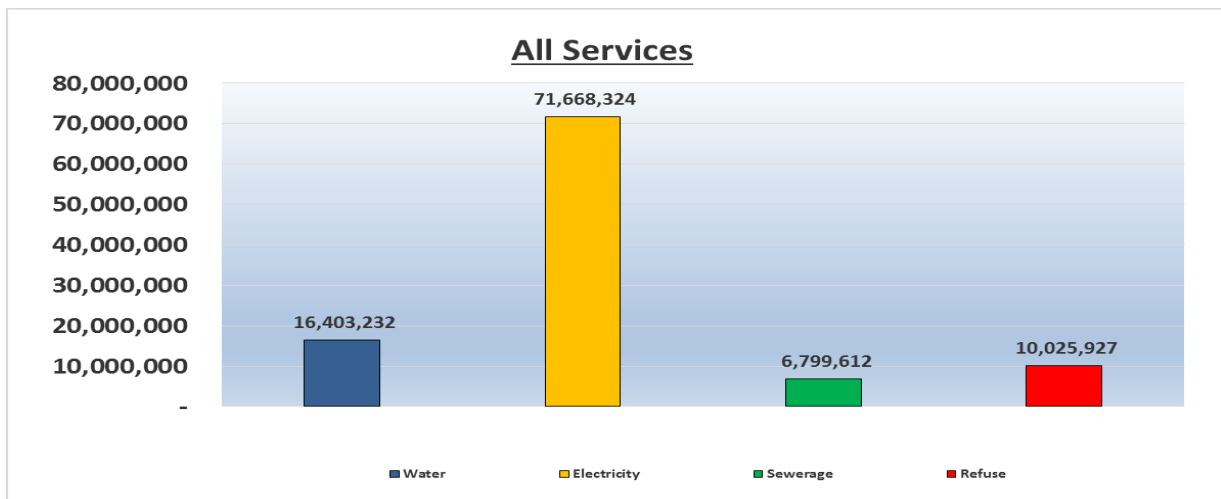
### 7.2.1.5 Refuse Removal:



Refuse income is based on the total household and levied on a monthly basis. Year to date performance is on par and the municipality will implement the budget as approved.

Total revenue for the period ending 31 March equals R10,025m of budget of R13,604m, that is 73.69% of the budget.

### 7.2.1.6 Consolidated Service revenues



The outcome of the revenue enhancement project was submitted to council. The focus was on current income sources and the accurate and completeness of the debtor information.

The implementing of the outcomes should have a positive effect on the municipal service revenues as well as property rates income collectable.

The current situation will be monitored by finance and in collaboration with the debt collecting service provider and the Masakhane unit, will ensure optimal collection of council revenues.

### 7.3 Internship Programme

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

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

The municipality currently have 2 intern vacancies that needs to be filled.

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

## 7.4 SCOA Implementation

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

The municipality is in the process of updating the Project implementation plan to ensure that it becomes a working document being implemented. The aim of the updating is to develop task and responsibilities for ensuring the implementation phase is being complete as planned. The risk register was received from the Vendor (Samras). This document needs further studying to analyse whether the required information will be available as required.

### **Main activities during the quarter related to mSCOA is as follows:**

- Provincial Treasury mSCOA audit engagements and review of municipal documentation in terms of the implementation plan.
- Municipality engage with the new SYSTEM Vendor – Vesta in terms of the SCM policy provisions.
- Steering committee and Council approved the new system Vendor.
- Draft budget 2017/18 MTREF and Draft IDP 2017-22 was required to be completed and submitted to Council in the mSCOA format.
- Draft Budget 2017/18 MTREF and Draft IDP 2017-22 mSCOA datastrings was required to be submitted to National Treasury as per Regulation.
- Updated mSCOA implementation plan was required to be complete.
- Various implementation meetings with the new Vendor where practical implementation is discussed.

**A detailed progress report will be submitted to the Steering committee and Council reflecting the municipal mSCOA implementation performance.**

## 7.5 Long-Term Financial Plan

The long-term policy needs to be reviewed and updated. This will be done as per Treasury recommendations and requirements.

The municipality appointed a service provider to address the Revenue Enhancement initiatives identified in the Long-term Financial plan strategy. The project was funded from Provincial Treasury grant funding and is already in the implementation phase. Various workshops was arranged to ensure successful completion of the project. The Revenue enhance strategy will be followed up with the review and updating of the Long-term financial plan.



## 8. Report on Outstanding Government Debt

Cape Agulhas Municipality for the month ended MRCH' 17		Rates				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	
National Public Works	-9,713.26	-	-	272,880.39	263,167.13	
Transport Western Cape	509.57	-	-	1,589.21	2,098.78	
Western Cape Education Department	-	-	-	54,339.81	54,339.81	
Health Department	-	-	-	2,403.47	2,403.47	
Housing	-4,092.82	-	-	12,463.98	8,371.16	
Other	-42,994.65	-	-	358,760.68	315,766.03	
	-	-	-	-	-	
<b>TOTAL OUTSTANDING</b>	<b>-56,291.16</b>	<b>-</b>	<b>-</b>	<b>702,437.54</b>	<b>646,146.38</b>	

Cape Agulhas Municipality for the month ended MRCH' 17		Services				
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National Public Works	10,412.54	10,892.15	1,014.79	22,319.48	44,638.96	
Transport Western Cape	-	-	-	-	-	
Western Cape Education Department	663.72	432.80	432.80	5,576.06	7,105.38	
Health Department	-	-	-	-	-	
Housing	-	-	-	-	-	
Other	35,577.14	25,303.22	6,618.39	63,843.85	131,342.60	
	-	-	-	-	-	
<b>TOTAL OUTSTANDING</b>	<b>46,653.40</b>	<b>36,628.17</b>	<b>8,065.98</b>	<b>91,739.39</b>	<b>183,086.94</b>	

Cape Agulhas Municipality for the month ended MRCH' 17		Total Debt	Interest	Grand Total Sec 71
Department Responsible for the Debt				
National Public Works		307,806.09	34,513.81	342,319.90
Transport Western Cape		2,098.78	116.30	2,215.08
Western Cape Education Department		61,445.19	5,081.86	66,527.05
Health Department		2,403.47	138.18	2,541.65
Housing		8,371.16	921.84	9,293.00
Other		447,108.63	102,504.24	549,612.87
		-	-	-
<b>TOTAL OUTSTANDING</b>		<b>829,233.32</b>	<b>143,276.23</b>	<b>972,509.55</b>

## 9. MFMA Section 32(6)(b) Instance

The Municipal Finance Management Act, section 32(6)(b) states as follow:

### Section 32 – Unauthorized, irregular or fruitless and wasteful expenditure.

(6) The accounting officer must report to the South African Police Service all cases of alleged—

(b) Theft and fraud that occurred in the municipality.

The municipality issued a cheque to the Overberg District Municipality in respect of the deposit re-payment for the rental of facilities. An employee of Cape Agulhas Municipality attempt to cash the cheque in his/her personal capacity and this information was reported by the Overberg District Municipality during December 2015 for further investigation by the Manager Internal Audit.




After investigations and confirmation by the Internal Audit Unit a case of Theft was open on 2 January 2016 by the Overberg District Municipality with the South African Police Services (SAPS) per case no. CAS 213/1/2016 for further investigation. Warrant Officer ND Kruger is the investigating officer on the

case mentioned and further information will be reported to council as it becomes available.

In process, feedback will be provided as available.

**Section 11 of the Municipal Finance Management Act, 56 of 2003 required as follows:**

- (4) The accounting officer must within 30 days after the end of each quarter—
- (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and
- (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

 <b>PROVINCIAL TREASURY</b> Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)			
<b>NAME OF MUNICIPALITY:</b>		CAPE AGULHAS MUNICIPALITY	
<b>MUNICIPAL DEMARCATION CODE:</b>		WC083	
<b>QUARTER ENDED:</b>		31 MARCH 2017	
<p>MFMA section 11. (1) Only the accounting officer or the chief/financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -</p> <p>(b) to defray expenditure authorised in terms of section 26(4);</p> <p>(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);</p> <p>(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;</p> <p>(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -</p> <p>(i) money collected by the municipality on behalf of that person or organ of state by agreement; or</p> <p>(ii) any insurance or other payments received by the municipality for that person or organ of state;</p> <p>(f) to refund money incorrectly paid into a bank account;</p> <p>(g) to refund guarantees, sureties and security deposits;</p> <p>(h) for cash management and investment purposes in accordance with section 13;</p> <p>(i) to defray increased expenditure in terms of section 31; or</p> <p>(j) for such other purposes as may be prescribed.</p>	<b>Amount</b>	<b>Reason for withdrawal</b>	
		R 53,684,031.00	Payment of Operational and Capital expenditures
		Not Applicable	
		None	None
		None	None
		None	None
		None	None
		None	None
		None	None
		None	None
		None	None
		R 55,000,000.00	Short-term investments
	None	None	
	None	None	
<p>(4) The accounting officer must within 30 days after the end of each quarter -</p> <p>(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and</p> <p>(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.</p>	<b>Name and Surname:</b>	D O'Neill	
	<b>Rank/Position:</b>	Municipal Manager	
	<b>Signature:</b>		
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>	
028 425 5500		shauns@capeagulhas.gov.za	

The completed form must reach Mr Edwin Nkomo at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkomo@pgwc.gov.za on or before the 15th of the month following the end of each quarter.

## 11. Annexure A – MFMA IMPLEMENTATION

<b>CAPE AGULHAS MUNICIPALITY</b>				<b><u>ANNEXURE "A"</u></b>	
<b>MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MARCH 2017</b>					
<b><i>Action Required</i></b>	<b><i>Act Ref</i></b>	<b><i>Responsibility</i></b>	<b><i>Target Date</i></b>	<b><i>Date Action Completed</i></b>	<b><i>Comments</i></b>
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Budget and Treasury Office	31-May-16	13 June 2016	Complete with Section 71 reports
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Budget and Treasury Office	31 Oct 2016	31-Oct-16	Will be submitted after end of quarter
Table in council a time schedule outlining the key deadlines for the forthcoming annual budget at least 10 months before the start of the budget year	Sec 21(1)(b)	CFO	31-Aug-16	31 Aug 2016	Complete
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	31/03/2017	31/03/2017	Completed
Consider the approval of the the 2017/18 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-17	31 May 2017	
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-17		

Approve SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-17		
Report to council in writing on any impending shortfalls in budgeted revenue and overspending in the budget and steps taken to prevent or rectify such shortfalls or overspending	Sec 70(1)	Municipal Manager / CFO	14/09/2016		As required
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 Budget and Treasury Office	14/03/2017	14/03/2017	Completed
Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter	Sec 52(d)	CFO	31 Oct 2016	31 Oct 2016	Complete
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	Manager Budget and Treasury Office	25-Jan-17	25-Jan-17	Completed
Submit 2015/16 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-16	31/08/2016	Complete
Submit 2015/16 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-16	30-Sep-16	Complete

## **12. Quarter 3 – SDBIP Performance report**

Separate report will be submitted in terms of the Quarterly Service Delivery and Budget implementation plan (SDBIP) for the period ending 31 March 2017.

**Municipal Manager's Quality Certificate:**

NAVRAE:  
ENQUIRIES: 8 Stanley

KONTAKNR  
CONTACT NO: 028 425 5798

VERW:  
REF: 6/3/2016-17(MQ3)

KANTOOR:  
OFFICES: Bredaedorp

DATUM  
DATE: 12 April 2017



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MANTLA WILDCAPE AGULHAS

**QUALITY CERTIFICATE**

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

(mark as appropriate)

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

For the quarter ended **31 March 2017** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name DEAN O'NEILL

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

Signature *Dean O'Neill*

Date 15/04/17