

Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
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QUARLTERY SECTION 52 BUDGET AND PERFORMANCE REPORT 31 MARCH 2016

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..... 33

8. Report on Outstanding government debt.....42

9. MFMA Section 32(6)(b) instance.....42

10. Section 11 Withdrawals from the municipal bank accounts44

11. Annexure A – MFMA Implementation.....45

 Annexure B – Finance personnel.....47

12. Quarter 3 – SDBIP Performance report 48

13. Municipal Manager’s Quality Certification.....49

1. Council Resolution

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of January 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 2016** 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: 11 April 2016

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.

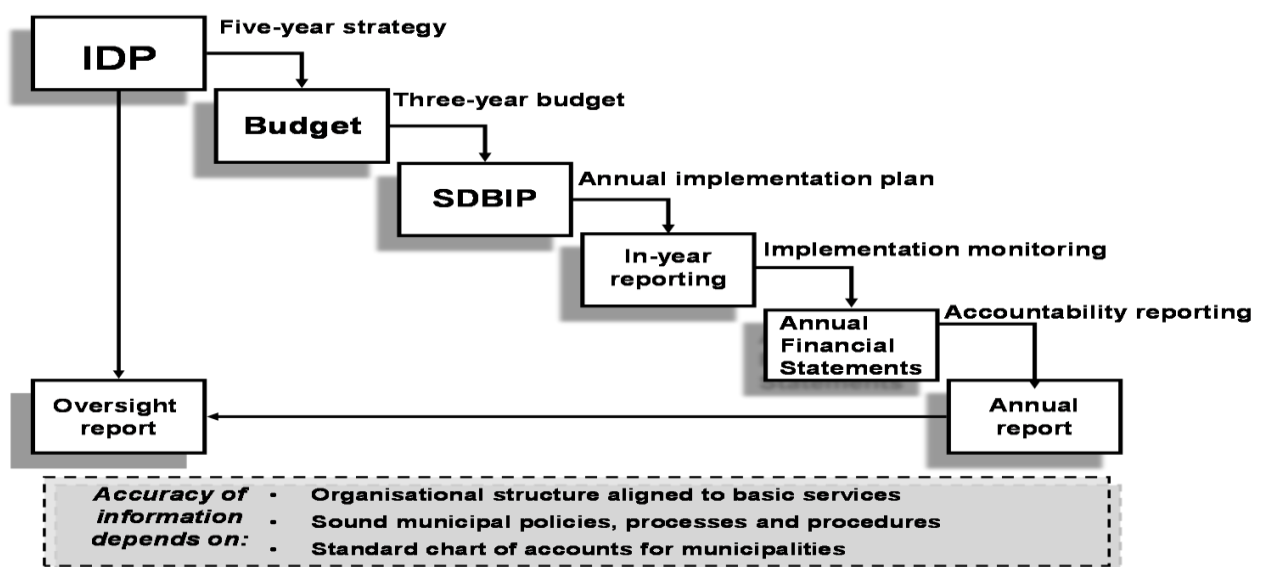
3.1 Budget Process:

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 January 2016 the following MFMA related activities was successfully complete as per legislative requirements:

March 2016

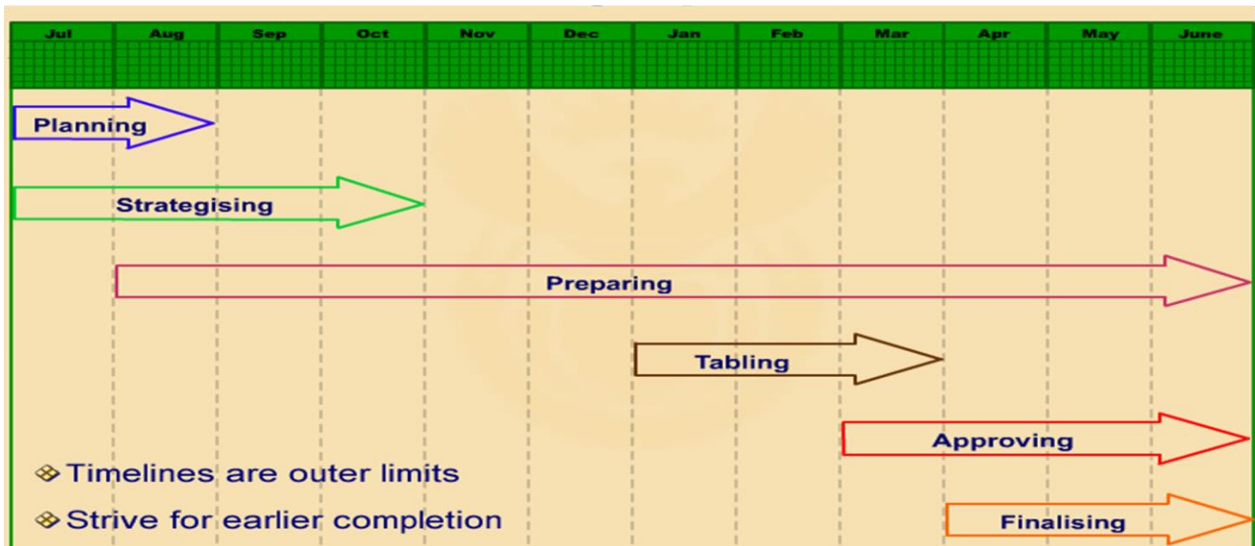
- All section 71 MFMA reporting was complete and submitted.
- Implementation of the Budget Timetable for the compilation of the 2016/2017 MTREF budget.
- Draft budget 2016/17 MTREF was tabled to Council and submitted to Provincial Treasury as per the MFMA legislation.
- Municipality is in the budget verification process and this is ongoing with the support of Provincial Treasury.

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 2016.

Budget planning process 2016/2017

The Finance Department is in the process of implement the budget process for the 2016/2017 Draft and Annual Budget. This will be done as per the budget timetable approved by council during the July 2015 council meeting.

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



During the month of December 2015 National Treasury issued Municipal Budget Circular no 78 for the 2016/17 MTREF dated 7 December 2015. This

circular aims to guide municipality regarding the new Budget process and the approval date.

Budget process and submissions for the 2016/17 MTREF budget

Due to National Treasury recommendations to early adopt and approved the Annual Budget 2016/17 MTREF as a result of the upcoming Municipal Local Government elections earmarked towards the end of May 2016.

The budget timetable was reviewed and changed as follows to ensure approval as per the MFMA legislated due date:

- Distribution of budget preparation documentation 11 December 2015
- Budget workshop with Managers 23 December 2015
- Budget Input – HOD / Managers 22 January 2016
- SCOA Workshop / Information session 21/22 January 2016
- Compilation of first Daft Budget 2 February 2016
- Budget Steering committee 5 February 2016
- Budget Workshop with Managers 8 – 12 February 2016
- Budget Workshop with Councilors 24 – 25 February 2016
- *Draft Budget to Council* 17 March 2016
- *Public Consultation process* 12 April – 20 April 2016
- *Final Budget to Council* TBC

3.2 Monthly Reporting:

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

Financial services is in the process of initiating the mSCOA implementation 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 2015

The municipality received a "Clean Audit for the 2014/2015 financial year.

The Auditor General in the management letter issued a number of concerns that the municipality should address. This will be done via the office of the Internal Audit situated in the office of the Municipal Manager.

An audit action plan was compiled with key deliverables to address the issues as raised in the AG Management letter and this will be reported to the relevant legislative bodies of council.

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.

R	ADJUSTMENT CAPITAL BUDGET	ADJ. OPERATING EXPENDITURE	ADJ. OPERATING REVENUE
Budget	25,511,822	254,868,850	234,197,873
Budget to date (BTD)	19,133,867	191,151,637	175,648,405
Year to date (YTD)	9,582,245	173,846,917	181,331,464
Variance to SDBIP	(9,551,622)	(17,304,720)	5,683,059
YTD % Variance to SDBIP	-49.92%	-9.05%	3.24%
% of Annual Budget	37.56%	68.21%	77.43%

Relevant information

Capital Expenditure

- Year to date Capital budgeted spending totals R9,58m of the Adjustment budget amount of R25,5m.
- This represents a total spending of 37.56%.
- The municipal capital spending is below projections for the period ending 31 March that also corresponds to the end of the 3rd quarter of the financial year.
- Commitments of R2,56m was unpaid at the end of March. This will improve the spending of the Capital budget.
- MIG projects is in the process of being implemented and spending should improve over the next quarter that will results in better performance.
- The capital budget also include the provision for the Landfill site of R3m. This project will only be recorded at the end of the financial year with the completion of the Annual Financial Statements. Excluding this project will improve capital spending to 42.57% for the reported period.
- Continuous monitoring will be implemented to ensure Capital project critical for service delivery are complete.

Operational Expenditure

- Operational expenditures for the period ending 31 March 2016 reflects a positive performance based on year to date projections.
- Year to date performance based on Adjustment budget amounts to 68.21% spending. This is in line with projections.

- Numerous adjustments processed during the Adjustment budget to budget votes can only be accounted for at the end the financial year. Examples of these includes bad debts in terms of the Traffic Department fines. These transactions according to iGrap1 can only be accounted for at year-end.
- This will also impact on the performance of the Operational spending during the monthly reporting.

Operational Revenues

- Revenues for the period ending 31 March 2016 totals 77.43% of budgeted income. That is a total of R175,65m.
- A contributor to the performance of revenues is that most of the National and Provincial allocations was received for the financial year, but spending will still be recorded until the end of June 2016.
- The municipality also received its last instalment of the Equitable Share allocation during March of R5.17m.
- Property rates and services charges still accounted for the bulk of the municipal revenues. This totals represents 75.20% of total income.
- Continuous implementation of the service delivery and budget implementation plan should ensure that the municipality achieved it's budgeted income at the end of June 2016.

5. In year Budget Statement Tables

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42,895	49,956	49,899	2,250	43,091	46,434	(3,343)	-7%	49,899
Service charges	110,248	125,516	125,596	10,416	93,277	96,175	(2,898)	-3%	125,596
Investment revenue	1,849	1,970	1,970	91	1,308	1,323	(15)	-1%	1,970
Transfers recognised - operational	49,613	30,290	34,732	10,485	30,996	22,717	8,278	36%	34,732
Other own revenue	16,299	14,809	22,001	1,416	12,660	12,070	590	5%	22,001
Total Revenue (excluding capital transfers and contributions)	220,904	222,541	234,198	24,659	181,331	178,719	2,613	1%	234,198
Employee costs	78,889	90,608	92,851	7,566	69,289	69,383	(94)	-0%	92,851
Remuneration of Councillors	3,452	3,760	3,760	306	2,708	2,820	(112)	-4%	3,760
Depreciation & asset impairment	10,088	8,289	11,269	2,478	6,432	6,217	215	3%	11,269
Finance charges	4,731	2,883	7,818	638	3,328	3,526	(198)	-6%	7,818
Materials and bulk purchases	57,447	72,802	72,552	4,594	50,619	53,934	(3,315)	-6%	72,552
Transfers and grants	-	1,539	1,619	244	1,282	1,154	128	11%	1,619
Other expenditure	77,990	56,714	65,000	3,693	40,188	37,494	2,694	7%	65,000
Total Expenditure	232,596	236,597	254,869	19,520	173,847	174,528	(681)	-0%	254,869
Surplus/(Deficit)	(11,693)	(14,056)	(20,671)	5,140	7,485	4,190	3,294	79%	(20,671)
Transfers recognised - capital	17,856	13,464	13,271	751	4,978	10,098	(5,120)	-51%	13,271
Contributions & Contributed assets	-	-	659	-	-	-	-	-	659
Surplus/(Deficit) after capital transfers & contributions	6,163	(592)	(6,741)	5,891	12,463	14,288	(1,826)	-13%	(6,741)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,163	(592)	(6,741)	5,891	12,463	14,288	(1,826)	-13%	(6,741)
Capital expenditure & funds sources									
Capital expenditure	59,755	21,691	25,512	1,404	9,581	15,150	(5,569)	-37%	25,512
Capital transfers recognised	17,856	13,464	13,271	864	5,103	9,404	(4,301)	-46%	13,271
Public contributions & donations	-	-	659	-	-	-	-	-	659
Borrowing	880	2,930	2,930	-	2,328	2,546	(218)	-9%	2,930
Internally generated funds	41,020	5,297	8,652	539	2,150	3,200	(1,050)	-33%	8,652
Total sources of capital funds	59,755	21,691	25,512	1,404	9,581	15,150	(5,569)	-37%	25,512
Financial position									
Total current assets	41,459	24,722	37,510		63,974				63,974
Total non current assets	396,839	361,359	411,078		406,402				406,402
Total current liabilities	27,021	22,454	29,173		33,206				33,206
Total non current liabilities	101,790	71,767	116,668		104,946				104,946
Community wealth/Equity	309,488	291,860	302,747		332,224				332,224
Cash flows									
Net cash from (used) operating	19,933	8,418	10,231	3,875	27,278	18,377	(8,902)	-48%	10,231
Net cash from (used) investing	(22,383)	(21,685)	(22,457)	(559)	(5,044)	(15,146)	(10,102)	67%	(22,457)
Net cash from (used) financing	41	2,724	4,729	73	3,108	2,895	(213)	-7%	4,729
Cash/cash equivalents at the month/year end	18,999	2,182	11,337	-	44,341	24,961	(19,381)	-78%	11,502
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,268	1,051	819	652	677	1,481	2,320	6,712	26,980
Creditors Age Analysis									
Total Creditors	7,410	-	-	-	-	-	-	-	7,410

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	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
Governance and administration		62,825	70,682	71,496	7,143	63,365	61,958	1,407	2%	71,496
Executive and council		12,826	13,309	13,703	4,501	14,869	9,944	4,925	50%	13,703
Budget and treasury office		48,012	55,423	55,781	2,560	47,487	50,380	(2,894)	-6%	55,781
Corporate services		1,987	1,951	2,013	81	1,009	1,633	(624)	-38%	2,013
Community and public safety		41,828	16,696	27,253	6,107	16,939	13,255	3,684	28%	27,253
Community and social services		31,070	4,983	5,083	52	3,299	3,770	(471)	-12%	5,083
Sport and recreation		5,452	5,415	5,564	471	5,066	4,710	357	8%	5,564
Public safety		5,306	3,999	10,814	453	3,443	3,051	393	13%	10,814
Housing		-	2,300	5,792	5,130	5,130	1,725	3,405	197%	5,792
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,042	12,376	12,468	897	4,821	9,305	(4,483)	-48%	12,468
Planning and development		923	12,376	12,468	897	4,821	9,305	(4,483)	-48%	12,468
Road transport		11,119	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,065	136,251	136,910	11,263	101,184	104,299	(3,116)	-3%	136,910
Electricity		78,254	89,511	90,170	6,949	65,168	67,857	(2,689)	-4%	90,170
Water		20,690	21,853	21,853	2,112	16,645	16,667	(22)	0%	21,853
Waste water management		9,769	9,577	9,577	919	7,861	8,175	(314)	-4%	9,577
Waste management		13,352	15,311	15,311	1,284	11,510	11,600	(91)	-1%	15,311
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	238,760	236,005	248,128	25,410	186,309	188,817	(2,507)	-1%	248,128
Expenditure - Standard										
Governance and administration		63,612	65,659	69,972	3,542	46,708	47,371	(663)	-1%	69,972
Executive and council		14,744	16,682	16,783	1,028	11,425	12,127	(701)	-6%	16,783
Budget and treasury office		31,334	31,219	34,780	1,146	22,208	22,665	(457)	-2%	34,780
Corporate services		17,533	17,758	18,410	1,367	13,074	12,579	496	4%	18,410
Community and public safety		50,078	34,964	41,513	2,288	27,760	25,520	2,240	9%	41,513
Community and social services		33,003	12,562	12,673	1,028	8,722	9,216	(494)	-5%	12,673
Sport and recreation		8,170	8,802	8,968	719	7,017	6,384	633	10%	8,968
Public safety		8,905	9,958	12,712	443	6,014	7,432	(1,417)	-19%	12,712
Housing		-	3,642	7,160	98	6,007	2,489	3,518	141%	7,160
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,970	21,210	22,005	2,200	15,149	15,427	(277)	-2%	22,005
Planning and development		3,497	8,187	8,106	597	5,479	5,880	(401)	-7%	8,106
Road transport		15,126	12,578	13,373	1,550	9,190	9,219	(29)	0%	13,373
Environmental protection		346	445	525	53	480	328	153	47%	525
Trading services		99,937	114,763	121,378	11,490	84,229	86,211	(1,981)	-2%	121,378
Electricity		66,277	81,553	82,204	5,490	57,417	60,362	(2,944)	-5%	82,204
Water		13,801	13,274	15,001	1,269	10,593	9,694	900	9%	15,001
Waste water management		8,217	7,187	8,238	779	6,209	5,234	975	19%	8,238
Waste management		11,641	12,749	15,934	3,952	10,010	10,922	(912)	-8%	15,934
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	232,596	236,597	254,869	19,520	173,847	174,528	(681)	0%	254,869
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	5,891	12,463	14,288	(1,826)	-13%	(6,741)

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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	12,826	13,309	13,703	4,501	14,869	9,944	4,925	49.5%	13,703
Vote 2 - Budget and Treasury Office		48,012	55,423	55,781	2,560	47,487	50,380	(2,894)	-5.7%	55,781
Vote 3 - Corporate Services		2,910	2,740	2,802	172	1,663	2,248	(586)	-26.0%	2,802
Vote 4 - Community and Social Services		31,070	16,696	27,253	6,107	16,939	13,255	3,684	27.8%	27,253
Vote 5 - Sport and Recreation		5,452	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		5,306	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		96	-	-	-	-	-	-	-	-
Vote 8 - Electricity		78,254	89,511	90,170	6,949	65,168	67,857	(2,689)	-4.0%	90,170
Vote 9 - Water		20,690	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		9,769	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,352	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		11,022	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	58,326	58,419	5,121	40,183	45,132	(4,949)	-11.0%	58,419
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	238,760	236,005	248,128	25,410	186,309	188,817	(2,507)	-1.3%	248,128
Expenditure by Vote										
Vote 1 - Executive and Council	1	14,744	16,682	16,783	1,028	11,425	12,127	(701)	-5.8%	16,783
Vote 2 - Budget and Treasury Office		31,334	31,219	34,780	1,146	22,208	22,665	(457)	-2.0%	34,780
Vote 3 - Corporate Services		21,030	23,083	23,761	1,718	16,505	16,453	52	0.3%	23,761
Vote 4 - Community and Social Services		33,003	35,409	42,039	2,341	28,241	25,848	2,393	9.3%	42,039
Vote 5 - Sport and Recreation		8,170	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		8,905	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		11,741	-	-	-	-	-	-	-	-
Vote 8 - Electricity		66,277	81,553	82,204	5,490	57,417	60,362	(2,944)	-4.9%	82,204
Vote 9 - Water		13,801	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		8,217	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		11,641	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		346	-	-	-	-	-	-	-	-
Vote 13 - Other		3,385	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	48,650	55,303	7,796	38,050	37,074	976	2.6%	55,303
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,596	236,597	254,869	19,520	173,847	174,528	(681)	-0.4%	254,869
Surplus/ (Deficit) for the year	2	6,163	(592)	(6,741)	5,891	12,463	14,288	(1,826)	-12.8%	(6,741)

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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		42,895	49,956	49,899	2,250	43,091	46,434	(3,343)	-7%	49,899
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		75,494	86,845	86,845	6,874	63,518	65,838	(2,320)	-4%	86,845
Service charges - water revenue		18,957	20,408	20,408	1,842	14,489	15,561	(1,073)	-7%	20,408
Service charges - sanitation revenue		6,508	6,687	6,767	687	6,148	6,009	139	2%	6,767
Service charges - refuse revenue		9,290	11,576	11,576	1,012	9,123	8,766	356	4%	11,576
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		5,984	6,680	6,680	505	5,745	5,837	(92)	-2%	6,680
Interest earned - external investments		1,849	1,970	1,970	91	1,308	1,323	(15)	-1%	1,970
Interest earned - outstanding debtors		996	800	800	110	846	588	258	44%	800
Dividends received		–	–	–	–	–	–	–	–	–
Fines		3,049	1,836	8,651	227	1,628	1,392	237	17%	8,651
Licences and permits		1,077	330	330	32	294	252	41	16%	330
Agency services		1,382	1,309	1,309	133	1,097	997	100	10%	1,309
Transfers recognised - operational		49,613	30,290	34,732	10,485	30,996	22,717	8,278	36%	34,732
Other revenue		3,810	3,855	4,182	409	2,959	3,004	(45)	-1%	4,182
Gains on disposal of PPE		–	–	50	–	91	–	91	#DIV/0!	50
Total Revenue (excluding capital transfers and contributions)		220,904	222,541	234,198	24,659	181,331	178,719	2,613	1%	234,198
Expenditure By Type										
Employee related costs		78,889	90,608	92,851	7,566	69,289	69,383	(94)	0%	92,851
Remuneration of councillors		3,452	3,760	3,760	306	2,708	2,820	(112)	-4%	3,760
Debt impairment		5,387	4,690	7,498	579	2,607	3,518	(911)	-26%	7,498
Depreciation & asset impairment		10,088	8,289	11,269	2,478	6,432	6,217	215	3%	11,269
Finance charges		4,731	2,883	7,818	638	3,328	3,526	(198)	-6%	7,818
Bulk purchases		57,447	72,802	72,552	4,594	50,619	53,934	(3,315)	-6%	72,552
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		1,463	8,401	7,923	394	2,993	5,862	(2,869)	-49%	7,923
Transfers and grants		–	1,539	1,619	244	1,282	1,154	128	11%	1,619
Other expenditure		70,606	43,623	49,579	2,720	34,589	28,115	6,474	23%	49,579
Loss on disposal of PPE		535	–	–	–	–	–	–	–	–
Total Expenditure		232,596	236,597	254,869	19,520	173,847	174,528	(681)	0%	254,869
Surplus/(Deficit)		(11,693)	(14,056)	(20,671)	5,140	7,485	4,190	3,294	0	(20,671)
Transfers recognised - capital		17,856	13,464	13,271	751	4,978	10,098	(5,120)	(0)	13,271
Contributions recognised - capital		–	–	659	–	–	–	–	–	659
Contributed assets		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		6,163	(592)	(6,741)	5,891	12,463	14,288			(6,741)
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		6,163	(592)	(6,741)	5,891	12,463	14,288			(6,741)
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		6,163	(592)	(6,741)	5,891	12,463	14,288			(6,741)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		6,163	(592)	(6,741)	5,891	12,463	14,288			(6,741)

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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	1,200	1,200	-	1,098	838	260	31%	1,200
Vote 5 - Sport and Recreation		108	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		91	-	-	-	-	-	-	-	-
Vote 8 - Electricity		539	-	-	-	-	-	-	-	-
Vote 9 - Water		364	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	1,350	1,350	-	509	943	(434)	-46%	1,350
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	1,102	2,550	2,550	-	1,608	1,781	(173)	-10%	2,550
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		72	-	8	8	8	-	8	#DIV/0!	8
Vote 2 - Budget and Treasury Office		848	28	28	0	22	19	2	13%	28
Vote 3 - Corporate Services		1,258	1,567	1,633	169	739	1,094	(355)	-32%	1,633
Vote 4 - Community and Social Services		4,733	5,771	6,233	727	1,299	4,031	(2,732)	-68%	6,233
Vote 5 - Sport and Recreation		1,879	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		22	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		10,003	-	-	-	-	-	-	-	-
Vote 8 - Electricity		2,213	3,330	3,966	24	1,757	2,326	(569)	-24%	3,966
Vote 9 - Water		117	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		790	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		36,676	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - Other		42	-	-	-	-	-	-	-	-
Vote 14 - Infrastructure		-	8,446	11,094	475	4,149	5,899	(1,750)	-30%	11,094
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	58,654	19,141	22,962	1,404	7,973	13,369	(5,396)	-40%	22,962
Total Capital Expenditure		59,755	21,691	25,512	1,404	9,581	15,150	(5,569)	-37%	25,512
Capital Expenditure - Standard Classification										
Governance and administration		2,178	1,594	1,668	76	754	1,114	(359)	-32%	1,668
Executive and council		72	-	8	-	8	-	8	#DIV/0!	8
Budget and treasury office		848	28	28	21	22	19	2	13%	28
Corporate services		1,258	1,567	1,633	54	724	1,094	(370)	-34%	1,633
Community and public safety		6,742	6,971	7,433	20	2,154	4,869	(2,715)	-56%	7,433
Community and social services		4,733	5,315	5,411	12	752	3,712	(2,960)	-80%	5,411
Sport and recreation		1,987	1,349	1,524	5	1,201	942	259	27%	1,524
Public safety		22	307	333	3	201	215	(14)	-7%	333
Housing		-	-	165	-	-	-	-	-	165
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,094	5,246	4,962	8	1,822	3,664	(1,842)	-50%	4,962
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,094	5,246	4,962	8	1,822	3,664	(1,842)	-50%	4,962
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,698	7,880	11,448	584	4,592	5,504	(911)	-17%	11,448
Electricity		2,751	3,330	3,966	557	1,757	2,326	(569)	-24%	3,966
Water		481	240	540	-	-	168	(168)	-100%	540
Waste water management		790	4,050	3,682	-	2,778	2,829	(51)	-2%	3,682
Waste management		36,676	260	3,260	27	58	182	(123)	-68%	3,260
Other		42	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	59,755	21,691	25,512	688	9,322	15,150	(5,828)	-38%	25,512
Funded by:										
National Government		12,615	13,245	12,592	846	4,930	9,251	(4,320)	-47%	12,592
Provincial Government		5,241	220	680	19	172	153	19	13%	680
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17,856	13,464	13,271	864	5,103	9,404	(4,301)	-46%	13,271
Public contributions & donations	5	880	2,930	659	-	-	-	-	-	659
Borrowing	6	880	2,930	2,930	-	2,328	2,546	(218)	-9%	2,930
Internally generated funds		41,020	5,297	8,652	539	2,150	3,200	(1,050)	-33%	8,652
Total Capital Funding		59,755	21,691	25,512	1,404	9,581	15,150	(5,569)	-37%	25,512

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

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2,834	2,182	8,937	22,437	22,437
Call investment deposits		16,000	–	2,400	16,000	16,000
Consumer debtors		17,953	20,909	19,963	21,400	21,400
Other debtors		3,182	854	4,720	3,182	3,182
Current portion of long-term receivables		4	6	4	4	4
Inventory		1,485	770	1,485	950	950
Total current assets		41,459	24,722	37,510	63,974	63,974
Non current assets						
Long-term receivables		279	306	274	261	261
Investments		–	45	–	–	–
Investment property		40,706	40,683	40,697	40,706	40,706
Investments in Associate		–	–	–	–	–
Property, plant and equipment		301,674	302,231	315,736	311,255	311,255
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		1,125	1,263	1,017	1,125	1,125
Other non-current assets		53,056	16,830	53,353	53,056	53,056
Total non current assets		396,839	361,359	411,078	406,402	406,402
TOTAL ASSETS		438,298	386,081	448,588	470,376	470,376
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		350	570	1,054	350	350
Consumer deposits		3,845	4,171	4,152	4,023	4,023
Trade and other payables		11,339	6,970	11,345	17,559	17,559
Provisions		11,487	10,743	12,621	11,274	11,274
Total current liabilities		27,021	22,454	29,173	33,206	33,206
Non current liabilities						
Borrowing		1,012	2,385	4,729	1,012	1,012
Provisions		100,778	69,382	111,939	103,934	103,934
Total non current liabilities		101,790	71,767	116,668	104,946	104,946
TOTAL LIABILITIES		128,811	94,221	145,841	138,153	138,153
NET ASSETS	2	309,488	291,860	302,747	332,224	332,224
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		291,738	291,860	291,497	314,474	314,474
Reserves		17,750	–	11,250	17,750	17,750
TOTAL COMMUNITY WEALTH/EQUITY	2	309,488	291,860	302,747	332,224	332,224

The average debtor's collection rate up to the end of March 2016 reflects as follows:

	February	March 2016	Average YTD
Monthly Debt Collection rate	125.53%	114.01%	104.32%

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

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		42,485	48,108	48,449	2,357	42,398	36,081	6,317	18%	48,449
Service charges		106,753	120,873	121,946	10,481	91,464	91,654	(189)	0%	121,946
Other revenue		11,531	12,572	15,888	1,388	10,781	10,364	417	4%	15,888
Government - operating		45,586	30,290	34,732	500	23,735	24,912	(1,177)	-5%	34,732
Government - capital		16,526	13,464	13,171	4,889	16,417	13,464	2,952	22%	13,171
Interest		2,845	2,740	2,747	201	2,154	1,889	265	14%	2,747
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(205,693)	(216,532)	(224,585)	(15,060)	(155,100)	(158,008)	(2,908)	2%	(224,585)
Finance charges		(99)	(1,558)	(498)	(638)	(3,289)	(825)	2,464	-299%	(498)
Transfers and Grants		-	(1,539)	(1,619)	(244)	(1,282)	(1,154)	128	-11%	(1,619)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,933	8,418	10,231	3,875	27,278	18,377	(8,902)	-48%	10,231
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	50	-	-	-	-		50
Decrease (Increase) in non-current debtors		-	-	-	71	1,361	-	1,361	#DIV/0!	-
Decrease (increase) other non-current receivables		41	6	4	788	3,311	5	3,306	73469%	4
Decrease (increase) in non-current investments		-	-	-	(14)	(135)	-	(135)	#DIV/0!	-
Payments										
Capital assets		(22,425)	(21,691)	(22,512)	(1,404)	(9,581)	(15,150)	(5,569)	37%	(22,512)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,383)	(21,685)	(22,457)	(559)	(5,044)	(15,146)	(10,102)	67%	(22,457)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,930	5,330	-	2,930	2,930	-		5,330
Increase (decrease) in consumer deposits		202	273	308	73	178	205	(26)	-13%	308
Payments										
Repayment of borrowing		(160)	(478)	(908)	-	-	(239)	(239)	100%	(908)
NET CASH FROM/(USED) FINANCING ACTIVITIES		41	2,724	4,729	73	3,108	2,895	(213)	-7%	4,729
NET INCREASE/(DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		21,407	12,726	18,834		18,999	18,834			18,999
Cash/cash equivalents at month/year end:		18,999	2,182	11,337		44,341	24,961			11,502

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 - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Transfers recognised - operational	0 36%	Variance is based on the Spending of Capital grants.	Budget implementation will be monitored
2	No material variances to report	0	None	Budget implementation will be monitored
3	Capital transfers recognised	-46%	Based on capital spending	Capital spending will be monitored over last quarter
	Internally generated funds	-33%	Based on capital spending Commitment of R2,507,000 payable in April. Improved capital spending	Capital spending will be monitored over last quarter
4	Financial Position No material variances to report		None	Budget implementation will be monitored
5	Cash Flow No material variances to report		None	Budget implementation will be monitored
6	Measureable performance No material variances to report		Budget monitoring and implementation	
7	Municipal Entities Not Applicable			

Tale C1 – Monthly Budget Statement Summary have reference.

Variances is mainly contributed towards the Conditional grant spending and continuous monitoring should be implemented to ensure spending of the Grant revenues.

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	4.7%	7.5%	1.9%	4.5%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.5%	13.5%	11.5%	24.3%	11.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	3.4%	5.7%	5.7%	5.7%
Gearing	Long Term Borrowing/ Funds & Reserves		5.7%	0.0%	42.0%	5.7%	5.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	153.4%	110.1%	128.6%	192.7%	192.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.7%	9.7%	38.9%	115.8%	115.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.7%	9.9%	10.7%	13.7%	10.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		35.7%	40.7%	39.6%	38.2%	39.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.3%	4.1%	3.4%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.7%	5.0%	8.1%	1.8%	4.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		48941.2%	33732.2%	18917.9%	42953.9%	42953.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		891.9%	875.0%	916.6%	668.0%	855.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		2.0%	1.5%	5.8%	21.5%	14.7%

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 38.2% which is less than the budgeted percentage of 39.4%. 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 2015/16										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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,395	282	182	154	146	168	646	1,425	5,397	2,538		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,815	217	120	64	95	55	235	603	8,202	1,051		
Receivables from Non-ex change Transactions - Property Rates	1400	2,087	160	139	107	96	930	296	1,733	5,547	3,161		
Receivables from Ex change Transactions - Waste Water Management	1500	901	122	101	81	81	71	184	526	2,068	944		
Receivables from Ex change Transactions - Waste Management	1600	1,333	150	130	96	99	81	293	607	2,788	1,175		
Receivables from Ex change Transactions - Property Rental Debtors	1700	4	0	0	0	0	0	0	0	4	0		
Interest on Arrear Debtor Accounts	1810	27	16	17	17	22	66	119	976	1,260	1,200		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(294)	104	130	133	139	111	548	842	1,713	1,773		
Total By Income Source	2000	13,268	1,051	819	652	677	1,481	2,320	6,712	26,980	11,843	-	-
2014/15 - totals only		11,793	1,007	596	503	464	366	2,612	4,002	21,343	7,946	3,501	
Debtors Age Analysis By Customer Group													
Organs of State	2200	22	2	4	2	2	308	10	515	867	838		
Commercial	2300	3,105	61	35	12	42	15	80	233	3,583	381		
Households	2400	10,144	986	778	638	632	1,048	2,226	5,883	22,335	10,427		
Other	2500	(3)	2	1	0	1	109	4	81	196	196	3,501	
Total By Customer Group	2600	13,268	1,051	819	652	677	1,481	2,320	6,712	26,980	11,843	3,501	-

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

Outstanding Debtors:

<u>Outstanding Debtor Age Analyses as at month-end:</u>						
MONTH	Current	30 days	60 days	90 days	120 days +	TOTAL
FEBRUARY 2016	10,588,944	2,650,068	1,121,720	848,741	11,620,516	26,829,989
MARCH 2016	11,026,942	2,241,044	1,051,125	818,555	11,842,519	26,980,185
						150,196
Debtors Turnover Rate:						
				NORM	FEBRUARY	MARCH
				11.50- 15 %	17.08%	17.18%
Number of Accounts issued for the month:						
					FEBRUARY	MARCH
					14,983	14,988

<u>Credit Control: Actions Applied</u>	FEBRUARY	MARCH
Summonses issued	260	120
Section 65(A)1	16	9
Sentences	44	38
Warrant for execu	8	26
Warrant for arrests	2	1
Garnisee Orders	3	0
Auctions	0	3
Number of debtors	0	17
Number of debtors	0	1,111
<u>Electricity Service</u>	FEBRUARY	MARCH
Number of consum	58	152
Number of consum	17	34
	41	118

<u>Commiseration Rebate in respect of Basic Services allocated: MARCH 2016</u>				
TOWNS	"Poor" household.	"Indigent" household	TOTAL	COMMISERATION SUBSIDIES ALLOCATED
BREDASDORP	108	1,302	1,410	363,827.82
NAPIER	23	399	422	110,141.14
PROTEM	0	8	8	1,536.56
STRUISBAAI & L'AGULHAS	9	396	405	107,458.11
KLIPDALE	0	9	9	1,728.63
WAENHUISKRANS	4	122	126	33,270.27
KASSIESBAAI	1	58	59	15,696.16
ELIM	6	125	131	24,617.64
DEURGANGSKAMP	0	853	853	115,227.08
	151	3,272	3,423	773,503.41

The municipality maintained an average collection ratio in excess of 100% for the months of March 2016. 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 2015/16									Prior year totals for chart
		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4,582	-	-	-	-	-	-	-	4,582	
Bulk Water	0200	12	-	-	-	-	-	-	-	12	
PAYE deductions	0300	942	-	-	-	-	-	-	-	942	
VAT (output less input)	0400	501	-	-	-	-	-	-	-	501	
Pensions / Retirement deductions	0500	1,373	-	-	-	-	-	-	-	1,373	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7,410	-	-	-	-	-	-	-	7,410	-

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							
Municipality									
NEDBANK		32 Days	Call			7.2%	10,000	-	10,000
ABSA		32 Days	Call			7.1%	5,000	-	5,000
Municipality sub-total					-		15,000	-	15,000
Entities									
N/A									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		15,000	-	15,000

Cash & Investment Management:

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

The municipality's bank account per bank statement reflecting a positive balance as at the end of March 2016.

Transfers and Grants

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

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	23,601	24,254	5,570	24,254	24,254	-		24,254
Local Government Equitable Share	3		20,679	20,679	5,170	20,679	20,679	-		20,679
Finance Management			1,230	1,231	-	1,231	1,231	-		1,231
Municipal Systems Improvement			150	150	-	150	150	-		150
Municipal Infrastructure (MIG)			542	1,195	-	1,195	1,195	-		1,195
EPWP Incentive			1,000	1,000	400	1,000	1,000	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	6,689	10,477	500	5,121	4,621	500	10.8%	10,477
Housing	4		2,300	5,792	-	2,855	2,855	-		5,792
Community Development Workers			54	44	-	44	44	-		44
Subsidy Main Roads			73	73	-	-	-	-		73
Subsidy Libraries			4,250	4,250	-	1,403	1,403	-		4,250
Thusong Centre			12	12	-	12	12	-		12
Provincial Treasury Financial Support Grant			-	307	500	807	307	500	162.9%	307
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	30,290	34,732	6,070	29,375	28,875	500	1.7%	34,732
Capital Transfers and Grants										
National Government:		-	13,245	12,592	4,886	13,244	13,244	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	4,886	10,245	10,245	-		9,592
Finance Management			220	219	-	219	219	-		219
Municipal Systems Improvement			780	780	-	780	780	-		780
INEG			2,000	2,000	-	2,000	2,000	-		2,000
Other capital transfers [insert description]										
Provincial Government:		-	220	580	-	580	580	-		580
Subsidy Libraries			21	21	-	21	21	-		21
Thusong Centre			199	199	-	199	199	-		199
Provincial Infrastructure Support Grant				300		300	300			300
Provincial Treasury Financial Support Grant				50		50	50			50
Community Development Workers				10		10	10			10
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	13,464	13,171	4,886	13,824	13,824	-		13,171
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,754	47,903	10,956	43,198	42,698	500	1.2%	47,903

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

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	23,601	24,254	5,355	23,042	23,042	-		24,254
Local Government Equitable Share			20,679	20,679	5,170	20,679	20,679	-		20,679
Finance Management			1,230	1,231	92	1,116	1,116	-		1,231
Municipal Systems Improvement			150	150	5	72	72	-		150
Municipal Infrastructure (MIG)			542	1,195	55	399	399	-		1,195
EPWP Incentive			1,000	1,000	33	776	776	-		1,000
RBIG			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,689	10,477	511	2,866	2,866	-		10,477
Housing			2,300	5,792	-	-	-	-		5,792
Community Development Workers			54	44	1	27	27	-		44
Subsidy Main Roads			73	73	-	-	-	-		73
Subsidy Libraries			4,250	4,250	474	2,803	2,803	-		4,250
Provincial Treasury Financial Support Grant				307	35	35	35	-		307
Thusong Centre			12	12	1	1	1	-		12
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	30,290	34,732	5,866	25,908	25,908	-		34,732
Capital expenditure of Transfers and Grants										
National Government:		-	13,245	12,592	839	4,924	4,924	-		12,592
Municipal Infrastructure (MIG)			10,245	9,592	839	3,436	3,436	-		9,592
Finance Management			220	219	-	132	132	-		219
Municipal Systems Improvement			780	780	-	280	280	-		780
INEG			2,000	2,000	-	1,076	1,076	-		2,000
Other capital transfers [insert description]										
Provincial Government:		-	21	580	-	-	-	-	0.0%	580
Subsidy Libraries			21	21	-	-	-	-		21
Community Development Workers				10						10
Thusong Centre				199						199
Provincial Infrastructure Support Grant				300						300
Provincial Treasury Financial Support Grant				50						50
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total capital expenditure of Transfers and Grants		-	13,265	13,171	839	4,924	4,924	-		13,171
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,555	47,903	6,705	30,832	30,832	-		47,903

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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,119	2,299	2,299	186	1,655	1,724	(70)	-4%	2,299
Pension and UIF Contributions		333	345	345	30	264	259	5	2%	345
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		812	874	874	72	639	655	(16)	-2%	874
Cellphone Allowance		188	239	239	18	144	179	(35)	-19%	239
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	4	4	-	6	3	3	105%	4
Sub Total - Councillors		3,452	3,760	3,760	306	2,708	2,820	(112)	-4%	3,760
% increase	4		8.9%	8.9%						8.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,838	4,094	4,137	335	3,162	3,135	27	1%	4,137
Pension and UIF Contributions		686	746	754	62	556	571	(15)	-3%	754
Medical Aid Contributions		196	214	129	19	162	164	(1)	-1%	129
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		513	629	629	-	644	482	162	34%	629
Motor Vehicle Allowance		504	416	364	27	246	318	(72)	-23%	364
Cellphone Allowance		-	-	12	3	22	-	22	#DIV/0!	12
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	80	81	6	51	61	(11)	-18%	81
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,861	6,179	6,106	452	4,843	4,731	112	2%	6,106
% increase	4		5.4%	4.2%						4.2%
Other Municipal Staff										
Basic Salaries and Wages		49,716	56,754	59,019	4,592	42,536	43,459	(923)	-2%	59,019
Pension and UIF Contributions		7,770	10,066	10,363	857	7,270	7,708	(438)	-6%	10,363
Medical Aid Contributions		2,543	2,557	2,451	286	2,238	1,958	281	14%	2,451
Overtime		3,093	2,434	2,434	122	2,269	1,864	405	22%	2,434
Performance Bonus		-	629	-	-	644	482	162	34%	-
Motor Vehicle Allowance		4,006	4,172	4,223	384	3,429	3,195	235	7%	4,223
Cellphone Allowance		-	237	237	24	231	182	50	27%	237
Housing Allowances		428	542	1,275	94	804	415	390	94%	1,275
Other benefits and allowances		2,491	2,781	3,223	322	3,037	2,129	908	43%	3,223
Payments in lieu of leave		924	500	950	9	86	383	(297)	-77%	950
Long service awards		376	489	498	77	345	374	(29)	-8%	498
Post-retirement benefit obligations	2	1,682	3,270	2,074	346	1,555	2,504	(948)	-38%	2,074
Sub Total - Other Municipal Staff		73,029	84,430	86,745	7,114	64,446	64,652	(206)	0%	86,745
% increase	4		15.6%	18.8%						18.8%
Total Parent Municipality		82,342	94,368	96,611	7,872	71,997	72,203	(206)	0%	96,611

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 2015/16												2015/16 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	Budget Year +1	Budget Year +2
R thousands	1															
Cash Receipts By Source																
Property rates		3,409	6,661	6,466	12,140	3,737	2,789	2,358	2,480	2,357	–	–	5,710	48,108	52,926	58,227
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		6,695	6,405	7,302	7,344	6,961	6,626	7,033	7,625	7,210	–	–	20,430	83,632	94,085	105,846
Service charges - water revenue		2,085	1,361	1,477	1,423	1,267	1,383	1,519	2,016	1,667	–	–	5,455	19,653	22,067	24,756
Service charges - sanitation revenue		498	554	586	624	605	678	599	708	654	–	–	933	6,440	7,458	8,590
Service charges - refuse		1,029	925	903	993	905	909	940	1,004	950	–	–	2,590	11,148	12,767	14,570
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		247	265	1,329	952	478	558	477	898	518	–	–	711	6,432	6,894	7,391
Interest earned - external investments		90	97	144	166	153	168	222	177	91	–	–	662	1,970	2,069	2,172
Interest earned - outstanding debtors		74	75	79	80	110	108	100	109	110	–	–	(75)	770	809	849
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		172	254	46	166	216	140	170	237	227	–	–	(983)	646	1,282	1,268
Licences and permits		31	31	25	43	24	29	29	48	32	–	–	36	330	346	364
Agency services		–	193	24	226	79	–	–	442	133	–	–	211	1,309	1,374	1,443
Transfer receipts - operating		11,399	3,255	–	1,688	6,893	–	–	–	500	–	–	6,555	30,290	49,172	68,946
Other revenue		319	270	138	178	201	113	91	252	478	–	–	1,815	3,855	4,141	4,435
Cash Receipts by Source		26,049	20,347	18,519	26,024	21,629	13,503	13,539	15,994	14,928	–	–	44,050	214,582	255,391	298,857
Other Cash Flows by Source																
Transfer receipts - capital		4,796	–	–	–	6,732	–	–	–	4,889	–	–	(2,952)	13,464	13,761	12,965
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	2,930	–	–	–	–	–	–	–	2,930	11,850	5,235
Increase in consumer deposits		(3)	27	10	13	11	10	10	28	73	–	–	95	273	292	312
Receipt of non-current debtors		–	–	741	201	79	(346)	743	(127)	71	–	–	(1,361)	–	–	–
Receipt of non-current receivables		2	2	(101)	375	379	1,690	265	(90)	788	–	–	(3,305)	6	6	6
Change in non-current investments		–	–	(14)	(16)	(38)	(30)	(12)	(10)	(14)	–	–	135	–	–	–
Total Cash Receipts by Source		30,843	20,375	19,156	26,598	31,722	14,828	14,544	15,794	20,735	–	–	36,661	231,255	281,300	317,376
Cash Payments by Type																
Employee related costs		5,937	6,095	7,187	6,409	6,505	12,289	7,734	7,397	6,793	–	–	20,561	86,906	91,934	98,042
Remuneration of councillors		288	288	236	369	364	441	213	352	165	–	–	1,044	3,760	3,968	4,188
Interest paid		–	–	173	378	322	1,357	371	48	638	–	–	(1,730)	1,558	1,613	1,630
Bulk purchases - Electricity		7,169	7,434	6,707	4,713	4,685	4,791	5,281	4,902	4,582	–	–	21,811	72,072	76,144	82,012
Bulk purchases - Water & Sewer		–	93	104	104	5	12	8	19	12	–	–	953	1,310	1,352	1,423
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		268	222	320	210	244	327	520	487	394	–	–	5,475	8,468	9,525	7,945
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		301	–	146	189	68	38	211	85	244	–	–	257	1,539	1,570	1,601
General expenses		7,353	2,389	5,739	6,871	(4,561)	5,030	4,195	2,297	3,114	–	–	11,589	44,015	62,323	81,961
Cash Payments by Type		21,316	16,521	20,613	19,242	7,632	24,284	18,533	15,588	15,942	–	–	59,958	219,629	248,430	278,802
Other Cash Flows/Payments by Type																
Capital assets		–	12	1,325	1,732	688	2,524	128	1,767	1,404	–	–	12,110	21,691	31,024	26,770
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	478	478	1,755	2,043
Other Cash Flows/Payments		–	–	–	–	–	3,071	–	–	–	–	–	(3,071)	–	–	–
Total Cash Payments by Type		21,316	16,533	21,938	20,973	8,320	29,880	18,662	17,355	17,346	–	–	69,476	241,799	281,209	307,615
NET INCREASE/(DECREASE) IN CASH HELD		9,527	3,842	(2,782)	5,624	23,402	(15,052)	(4,118)	(1,561)	3,389	–	–	(32,815)	(10,543)	91	9,761
Cash/cash equivalents at the month/year beginning:		16,263	25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	38,535	38,535	(32,815)	16,263	5,720	5,811
Cash/cash equivalents at the month/year end:		25,790	29,632	26,850	32,475	55,876	40,824	36,707	35,146	38,535	38,535	38,535	5,720	5,720	5,811	15,572

Capital expenditure trend

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

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	127	1,015	-	-	-	1,015	1,015	100.0%	0%
August	512	1,569	12	12	12	12	-		0%
September	1,317	1,144	1,325	1,325	1,338	1,338	-		6%
October	1,013	2,919	1,732	1,732	3,069	3,069	-		14%
November	426	1,103	688	688	3,758	3,758	-		17%
December	1,692	2,607	2,524	2,524	6,282	6,282	-		29%
January	188	1,475	128	128	6,410	6,410	-		30%
February	1,616	1,748	1,767	1,767	8,177	8,177	-		38%
March	3,949	1,571	1,571	1,404	9,581	9,748	167	1.7%	44%
April	1,394	1,186	1,186	-		10,934	-		
May	38,022	2,078	2,078	-		13,012	-		
June	4,658	3,277	12,500	-		25,512	-		
Total Capital expenditure	54,915	21,691	25,512	9,581					

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	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6,821	5,561	5,936	65	2,434	3,884	1,451	37.3%	5,936
Infrastructure - Road transport		3,126	2,921	2,637	65	1,203	2,040	837	41.0%	2,637
<i>Roads, Pavements & Bridges</i>		2,591	2,311	2,027	40	1,050	1,614	564	35.0%	2,027
<i>Storm water</i>		534	610	610	26	153	426	273	64.1%	610
Infrastructure - Electricity		2,033	2,200	2,859	-	1,172	1,537	364	23.7%	2,859
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		2,033	2,200	2,859	-	1,172	1,537	364	23.7%	2,859
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		374	240	240	-	-	168	168	100.0%	240
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	140	140	-	-	98	98	100.0%	140
<i>Reticulation Water</i>		374	100	100	-	-	70	70	100.0%	100
Infrastructure - Sanitation		1,269	-	-	-	-	-	-	-	-
<i>Reticulation Sewerage</i>		1,269	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		19	200	200	-	58	140	81	58.3%	200
<i>Waste Management</i>		19	200	200	-	58	140	81	58.3%	200
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		1,704	4,876	4,970	479	608	3,406	2,797	82.1%	4,970
Parks & gardens		34	-	-	-	-	-	-	-	-
Sportsfields & stadia		1,562	1,522	1,622	475	477	1,063	586	55.1%	1,622
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	3,312	3,312	4	95	2,313	2,217	95.9%	3,312
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		108	33	26	-	26	23	(3)	-14.1%	26
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	10	10	-	10	7	(3)	-40.3%	10
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2,729	2,510	2,642	430	1,302	1,753	451	25.7%	2,642
General vehicles		157	330	-	18	325	230	(94)	-40.9%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	945	330	6	384	660	277	41.9%	330
Computers - hardware/equipment		217	875	-	252	379	611	232	37.9%	-
Furniture and other office equipment		1,273	269	1,021	82	134	188	54	28.8%	1,021
Abattoirs		-	-	885	-	-	-	-	-	885
Markets		-	-	272	-	-	-	-	-	272
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		933	90	-	72	81	63	(18)	-28.4%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	134	-	-	-	-	-	134
Other		21	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		454	-	50	-	-	-	-	-	50
Computers - software & programming		454	-	-	-	-	-	-	-	-
Other		-	-	50	-	-	-	-	-	50
Total Capital Expenditure on new assets	1	11,708	12,947	13,598	975	4,344	9,042	4,698	52.0%	13,598

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 Third

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		46,400	5,910	8,819	422	2,911	4,128	1,217	29.5%	8,819
Infrastructure - Road transport		8,883	1,800	1,800	3	471	1,257	786	62.5%	1,800
Roads, Pavements & Bridges		6,100	1,800	1,800	3	471	1,257	786	62.5%	1,800
Storm water		2,783	-	-	-	-	-	-	-	-
Infrastructure - Electricity		737	1,110	1,087	24	576	775	200	25.7%	1,087
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		737	980	961	-	502	684	182	26.7%	961
Street Lighting		-	130	126	24	74	91	17	18.9%	126
Infrastructure - Water		329	-	300	-	-	-	-	-	300
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		70	-	-	-	-	-	-	-	-
Reticulation Water		259	-	300	-	-	-	-	-	300
Infrastructure - Sanitation		-	3,000	2,632	395	1,864	2,095	231	11.0%	2,632
Reticulation Sewerage		-	3,000	2,632	395	1,864	2,095	231	11.0%	2,632
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		36,451	-	3,000	-	-	-	-	-	3,000
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		36,451	-	3,000	-	-	-	-	-	3,000
Community		542	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		116	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		10	-	-	-	-	-	-	-	-
Libraries		417	-	-	-	-	-	-	-	-
Recreational facilities		-	1,215	1,388	-	1,110	849	(261)	-30.8%	1,388
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		612	1,620	1,707	6	1,216	1,131	(85)	-7.5%	1,707
General vehicles		132	-	-	-	-	-	-	-	-
Specialised vehicles		-	800	-	-	730	559	(172)	-30.7%	-
Plant & equipment		192	88	165	13	49	61	13	20.7%	165
Computers - hardware/equipment		281	97	800	(6)	11	67	56	83.2%	800
Furniture and other office equipment		7	-	88	-	-	-	-	-	88
Abattoirs		-	-	97	-	-	-	-	-	97
Markets		-	-	21	-	-	-	-	-	21
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	635	-	(1)	425	444	18	4.1%	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	536	-	-	-	-	-	536
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	47,554	8,745	11,914	428	5,237	6,108	871	14.3%	11,914
Specialised vehicles		-	800	-	-	730	559	(172)	(0)	-
Refuse		-	800	-	-	730	559	(172)	(0)	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Expenditure on repairs and maintenance by asset class

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

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,380	2,718	2,718	234	1,926	1,751	(174)	-9.9%	2,718
Infrastructure - Road transport		1,615	1,275	1,275	72	876	822	(54)	-6.6%	1,275
Roads, Pavements & Bridges		1,615	1,275	1,275	72	876	822	(54)	-6.6%	1,275
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		765	823	823	21	442	530	88	16.6%	823
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		673	725	725	16	405	467	63	13.4%	725
Street Lighting		92	97	97	5	37	63	25	40.4%	97
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	620	620	142	607	400	(208)	-52.0%	620
Waste Management		-	620	620	142	607	400	(208)	-52.0%	620
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	785	785	60	432	506	73	14.5%	785
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	150	150	4	31	97	66	68.0%	150
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	585	585	56	391	377	(15)	-3.9%	585
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	50	50	1	10	32	22	69.0%	50
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,997	3,701	3,701	388	2,186	2,385	199	8.3%	3,701
General vehicles		2,060	1,852	1,852	283	1,253	1,193	(60)	-5.0%	1,852
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		474	533	533	14	416	344	(72)	-21.1%	533
Computers - hardware/equipment		558	89	89	15	46	57	12	20.2%	89
Furniture and other office equipment		21	133	133	4	27	86	59	68.6%	133
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,157	1,094	1,094	73	444	705	261	37.0%	1,094
Other Buildings		1,616	-	-	-	-	-	-	-	-
Other Land		111	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	2,338	2,338	24	1,692	1,507	(186)	-12.3%	2,338
Computers - software & programming		-	2,338	2,338	24	1,692	1,507	(186)	-12.3%	2,338
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8,377	9,541	9,541	707	6,236	6,149	(87)	-1.4%	9,541

Depreciation by asset class

WC033 Cape Agulhas - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		5,985	5,196	5,196	-	-	3,897	3,897	100.0%	5,196
Infrastructure - Road transport		1,548	1,537	1,537	-	-	1,153	1,153	100.0%	1,537
<i>Roads, Pavements & Bridges</i>		1,548	1,537	1,537	-	-	1,153	1,153	100.0%	1,537
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,294	1,283	1,283	-	-	962	962	100.0%	1,283
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		1,294	1,283	1,283	-	-	962	962	100.0%	1,283
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,052	1,044	1,044	-	-	783	783	100.0%	1,044
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		1,052	1,044	1,044	-	-	783	783	100.0%	1,044
Infrastructure - Sanitation		854	847	847	-	-	635	635	100.0%	847
<i>Reticulation</i>		854	847	847	-	-	635	635	100.0%	847
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1,237	486	486	-	-	364	364	100.0%	486
<i>Waste Management</i>		75	74	74	-	-	55	55	100.0%	74
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		1,163	412	412	-	-	309	309	100.0%	412
Community		220	232	232	-	-	174	174	100.0%	232
Parks & gardens		13	13	13	-	-	9	9	100.0%	13
Sportsfields & stadia		15	15	15	-	-	11	11	100.0%	15
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		32	32	32	-	-	24	24	100.0%	32
Libraries		35	48	48	-	-	36	36	100.0%	48
Recreational facilities		123	122	122	-	-	92	92	100.0%	122
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		1	1	1	-	-	1	1	100.0%	1
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		0	0	0	-	-	0	0	100.0%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		9	9	9	-	-	6	6	100.0%	9
Housing development		-	9	9	-	-	6	6	100.0%	9
Other		9	-	-	-	-	-	-	-	-
Other assets		3,752	2,731	2,731	-	-	2,048	2,048	100.0%	2,731
General vehicles		940	932	932	-	-	699	699	100.0%	932
Specialised vehicles		52	62	62	-	-	47	47	100.0%	62
Plant & equipment		314	311	311	-	-	234	234	100.0%	311
Computers - hardware/equipment		332	330	330	-	-	247	247	100.0%	330
Furniture and other office equipment		470	466	466	-	-	349	349	100.0%	466
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		74	73	73	-	-	55	55	100.0%	73
Other Buildings		245	229	229	-	-	172	172	100.0%	229
Other Land		1,057	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	110	110	-	-	83	83	100.0%	110
Other		268	217	217	-	-	163	163	100.0%	217
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		122	122	122	-	-	91	91	100.0%	122
Computers - software & programming		122	122	122	-	-	91	91	100.0%	122
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		10,088	8,289	8,289	-	-	6,217	6,217	100.0%	8,289
Specialised vehicles		52	62	62	-	-	47	47	0	62
Refuse		52	62	62	-	-	47	47	0	62
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

7. Other Information

7.1 Expenditure Management:

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

7.1.1 Personnel

Leave schedule will be of the Finance personnel for the month of March 2016 attached as **Annexure B**.

7.1.2 Salary Payment:

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

Following a summary of Standby & Overtime payment in respect of March 2016:

STANDBY ALLOWANCES paid for the period ending 31 MARCH 2016

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
TOTAL						
FINANCIAL DIRECTORATE						
- Revenue section	88.82%	6,541.84	1,624.28	8,166.12	6,895.50	9,194.00
- Budget and Treasury Office	40.13%	5,087.59	0.00	5,087.59	9,508.50	12,678.00
TOTAL		11,629.43	1,624.28	13,253.71	16,404.00	21,872.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	469.97%	31,967.52	2,598.84	34,566.36	5,516.25	7,355.00
- Client Services	231.16%	38,172.85	7,762.66	45,935.51	14,904.00	19,872.00
TOTAL		70,140.37	10,361.50	80,501.87	20,420.25	27,227.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	96.0%	57,121.51	5,966.08	63,087.59	49,275.00	65,700.00
- Environmental Affairs	No budget	30,816.33	2,586.56	33,402.89	0.00	0.00
- Building and Commonage	0.0%	0.00	0.00	0.00	49,245.75	65,661.00
- Parks and Sport Facilities	49.9%	2,598.42	20,014.28	22,612.70	33,996.00	45,328.00
- Beaches and Holiday Resorts	161.3%	169,411.73	0.00	169,411.73	78,753.75	105,005.00
TOTAL	102.4%	259,947.99	28,566.92	288,514.91	211,270.50	281,694.00
INFRASTRUCTURE DIRECTORATE						
- Water	92.2%	280,690.21	27,005.53	307,695.74	250,291.50	333,722.00
- Sewerage and sanitation	189.6%	378,922.15	42,640.98	421,563.13	166,797.75	222,397.00
- Refuse Removal Services	2.3%	2,319.39	0.00	2,319.39	74,901.00	99,868.00
- Streets and Stormwater	0.0%	0.00	0.00	0.00	232,707.00	310,276.00
TOTAL	75.7%	661,931.75	69,646.51	731,578.26	724,697.25	966,263.00
ELECTRICAL SERVICES						
- Electrical Services	49.3%	247,729.23	31,513.33	279,242.56	424,455.75	565,941.00
TOTAL	49.3%	247,729.23	31,513.33	279,242.56	424,455.75	565,941.00
TOTAL	74.8%	1,251,378.77	141,712.54	1,393,091.31	1,397,247.75	1,862,997.00

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

OVERTIME paid for the period ending 31 MARCH 2016

DEPARTMENT	% USED TO DATE	PREVIOUS MONTH to DATE	CURRENT MONTH	ACTUAL TO DATE	PRO-RATA BUDGETED FOR THE YEAR	BUDGET FOR THE YEAR
MUNICIPAL MANAGER						
- Municipal Manager	25.2%	2,395.98	0.00	2,395.98	7,125.00	9,500.00
TOTAL	25.2%	2,395.98	0.00	2,395.98	7,125.00	9,500.00
FINANCIAL DIRECTORATE						
- Revenue Management	93.6%	8,857.31	1,904.92	10,762.23	8,625.00	11,500.00
- Budget and Treasury Office	49.8%	4,384.02	1,342.45	5,726.47	8,625.00	11,500.00
TOTAL	71.7%	13,241.33	3,247.37	16,488.70	17,250.00	23,000.00
CORPORATE SERVICE DIRECTORATE						
- Information Services (IT)	No budget	14,266.22	1,309.91	15,576.13	0.00	0.00
TOTAL	0.0%	14,266.22	1,309.91	15,576.13	0.00	0.00
COMMUNITY SERVICE DIRECTORATE						
- Traffic and Law Enforcement	101.3%	263,815.59	0.00	263,815.59	195,337.50	260,450.00
- Environmental Affairs	157.1%	48,000.01	0.00	48,000.01	22,920.00	30,560.00
- Public Services	0.0%	0.00	0.00	0.00	8,152.50	10,870.00
- Parks and Sport Facilities	86.3%	39,928.19	11,032.03	50,960.22	44,302.50	59,070.00
- Beaches and Holiday Resorts	103.6%	274,489.14	30,017.24	304,506.38	220,357.50	293,810.00
TOTAL	101.9%	626,232.93	41,049.27	667,282.20	491,070.00	654,760.00
INFRASTRUCTURE DIRECTORATE						
- Workshop	56.7%	3,965.71	0.00	3,965.71	5,250.00	7,000.00
- Water	106.4%	478,323.15	0.00	478,323.15	337,020.00	449,360.00
- Sewerage and sanitation	113.5%	474,989.49	0.00	474,989.49	313,867.50	418,490.00
- Refuse Removal Services	88.7%	246,269.83	22,872.48	269,142.31	227,452.50	303,270.00
- Streets and Stormwater	47.6%	32,598.58	33,179.34	65,777.92	103,695.00	138,260.00
TOTAL	98.2%	1,236,146.76	56,051.82	1,292,198.58	987,285.00	1,316,380.00
ELECTRICAL SERVICES						
- Electrical Services	62.1%	246,610.07	20,615.58	267,225.65	322,515.00	430,020.00
TOTAL	62.1%	246,610.07	20,615.58	267,225.65	322,515.00	430,020.00
TOTAL	92.9%	2,138,893.29	122,273.95	2,261,167.24	1,825,245.00	2,433,660.00

During the month of March various adjustment was processed against the Overtime related votes of departments. This was done to ensure no unauthorized expenditure are reflected and ensure operational activities can continue without delay in services. These corrections will be reported in the next reporting cycle.

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 MARCH 2016	Check Payments	29075	29238
	ACB-Payments	91926	92265
	Amount Paid		
	Total Investment		
			20,808,669.06
			15,000,000.00

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

7.2 Revenue Management:

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

<u>Equitable Allocation received versus Budget:</u>			<u>Budget</u>	<u>Received</u>	<u>UNSPENT</u>
12010251000000			20,679,000	20,679,000	-
	Allocation for the Financial Year:		20,679,000	20,679,000	0
<u>Equitable Allocation spent versus Budget:</u>			<u>Budget</u>	<u>Allocated</u>	<u>UNSPENT</u>
Free Basics : Electricity (ESKOM)	15080126700000	MRCH 2016	253,310	207,481	45,829
Free Basics : Electricity	12010126600000	MRCH 2016	0	54,447	(54,447)
Free Basics : Refuse Removal	12010126800000	MRCH 2016	3,454,690	2,373,792	1,080,898
Free Basics : Sanitation	12010126900000	MRCH 2016	2,835,790	1,603,107	1,232,683
Free Basics : Water	12010127000000	MRCH 2016	1,229,520	1,855,543	(626,023)
			7,773,310	6,094,370	1,678,940

Electronic receipts in respect of debtor payments:

Electronic receipts:

Detail of monthly transactions up-to-date:

<u>MONTH</u>	<u>"Easy-pay"</u>	<u>ACB-Payments:</u>	<u>P@U</u>	<u>PAY N BILL</u>
March 15	673,882.00	2,992,535.95	1,054,879.46	507,405.91
April 15	695,754.00	2,789,853.75	1,076,792.92	487,282.90
May 15	650,576.00	2,776,499.42	972,453.21	462,604.59
June 15	696,094.00	2,711,005.22	966,020.74	412,956.23
July 15	439,109.32	2,613,967.86	1,229,290.07	540,678.75
August 15	1,560,937.35	2,814,452.51	1,174,877.82	818,629.96
September 15	1,235,993.82	3,097,365.10	1,372,819.02	701,618.20
October 15	1,287,482.78	6,525,878.64	1,654,531.90	1,059,063.25
November 15	532,338.90	3,091,609.00	1,586,052.69	533,026.84
December 2015	485,725.63	2,951,563.16	1,645,856.80	501,692.67
January 2016	437,699.23	3,105,968.44	1,367,241.65	395,727.30
February 2016	373,983.18	3,628,328.90	1,602,178.64	571,176.71
March 2016	449,031.75	3,334,291.04	1,498,416.20	494,951.06

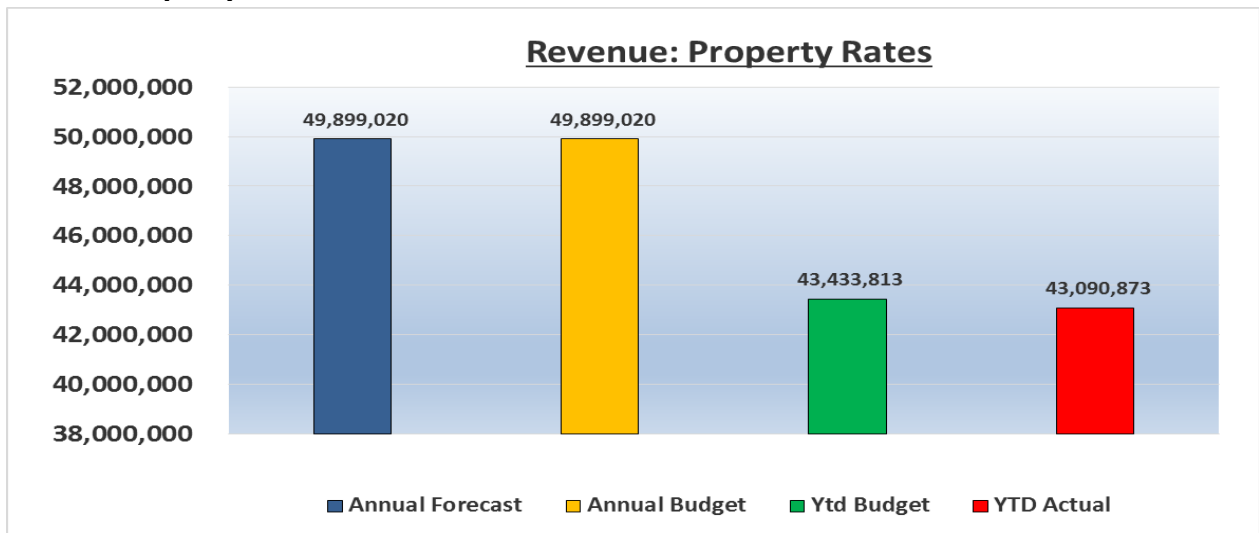
Outstanding debt in respect of Sundry Revenue: Rental of Facilities in excess of 90 days as at the end of March 2016:

OUTSTANDING DEBT "MEENTGRONDE HUURGELD" - 90 DAYS AND MORE (MARCH 16)

<u>PERSON</u>	<u>AMOUNT</u>	<u>FREQUENCY</u>	<u>HANDED OVER</u>
M J KLOPPERS	736.96	Attorneys	Yes
M J KLOPPERS	791.15	Monthly	No
H J KLOPPERS	419.74	Attorneys	Yes
CAPE AGULHAS PIGGERY	1,061.56	Annually	No
B MAFENGU	179.82	Dormant	No
JJ KLOPPERS	6,895.34	Attorneys	Yes
NAPIER HEALTH GRO	456.00	Monthly	No
D JAARS	724.93	Attorneys	Yes
D JAARS	630.42	Attorneys	Yes
D JAARS	867.86	Attorneys	Yes
M VAN STADEN	1,004.48	Monthly	No
TARGETSHELF	13,735.53	Monthly	No
TARGETSHELF	3,233.85	Attorneys	Yes
TEHILLA COMMUNITY	1,753.49	Attorneys	Yes
TEHILLA COMMUNITY	3,946.47	Monthly	No
R WYNGAARD	1,173.06	Attorneys	Yes
T VAN ZYL	93.57	Monthly	No
HAASBEKKIE CRECHE	637.57	Monthly	No
HAASBEKKIE CRECHE	166.28	Attorneys	Yes
HAASBEKKIE CRECHE	497.72	Attorneys	Yes
HAASBEKKIE CRECHE	338.95	Monthly	Yes
J DE JAGER	553.57	Monthly	No
J DE JAGER	1,252.53	Monthly	No
	41,150.85		

7.2.1 Actual Revenue - Property Rates and Service Charges:

7.2.1.1 Property Rates:

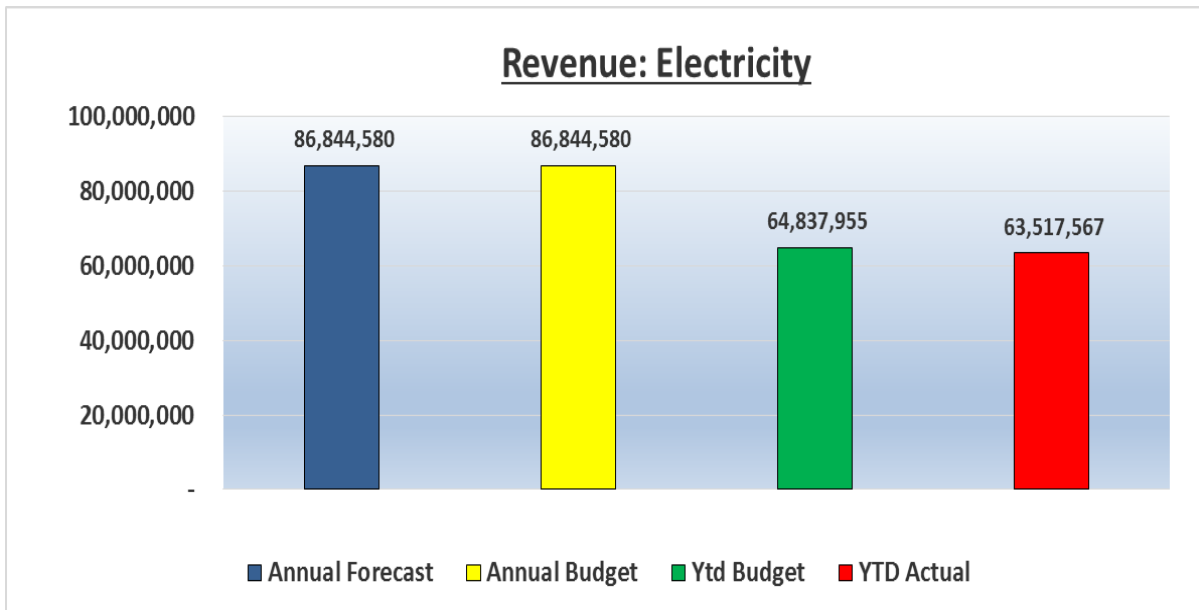


Property rates for the year to date reflects a total of R43.09m. This is mainly due to the legislative nature of property rates which are levied during the first quarter of the financial year.

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

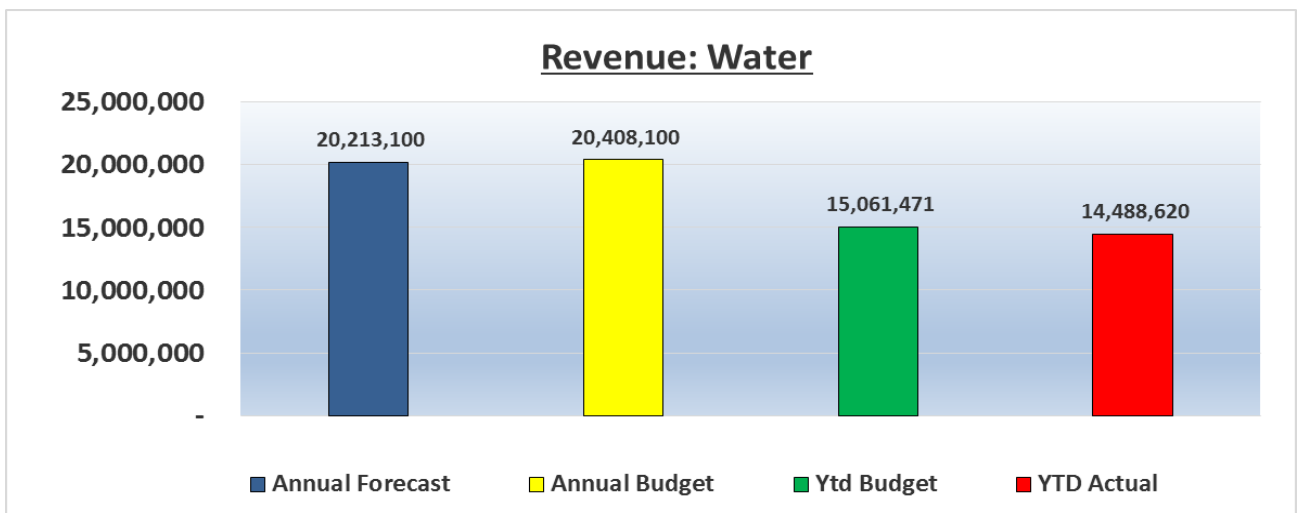
Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

7.2.1.2 Electricity:



Performance in terms of electricity revenues totals R63.52m for the period ending 31 March 2016. This is in line with projections. Municipal projections and forecast estimates that the municipality should achieved it's budgeted targets for the financial year.

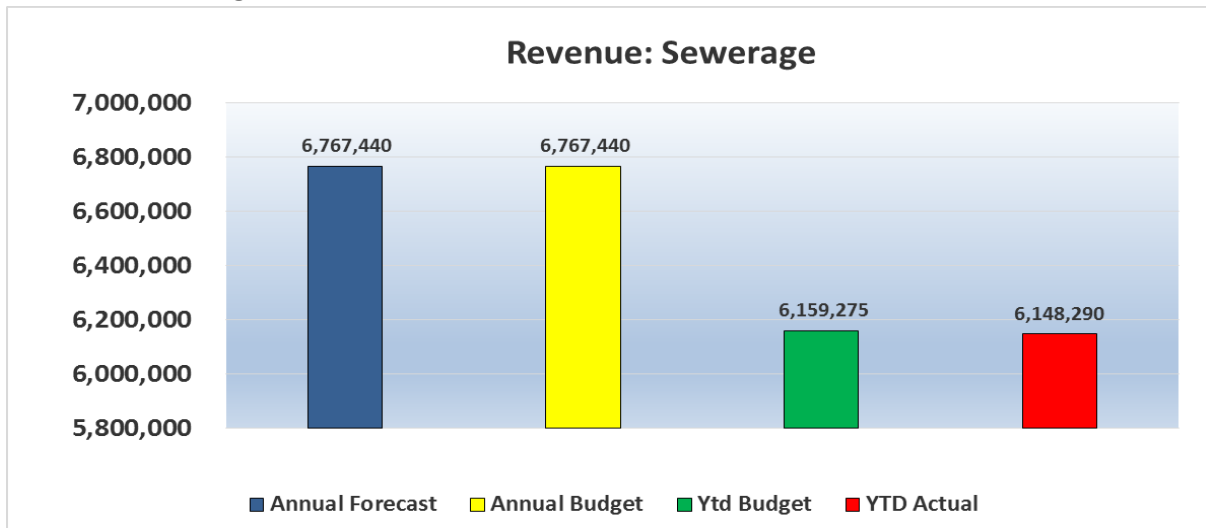
7.2.1.3 Water:



Revenue totals R14.49 million for the period ending 31 March 2016. This is slightly below the forecast. Performance should increase with the end of the next reporting cycle due the Easter period.

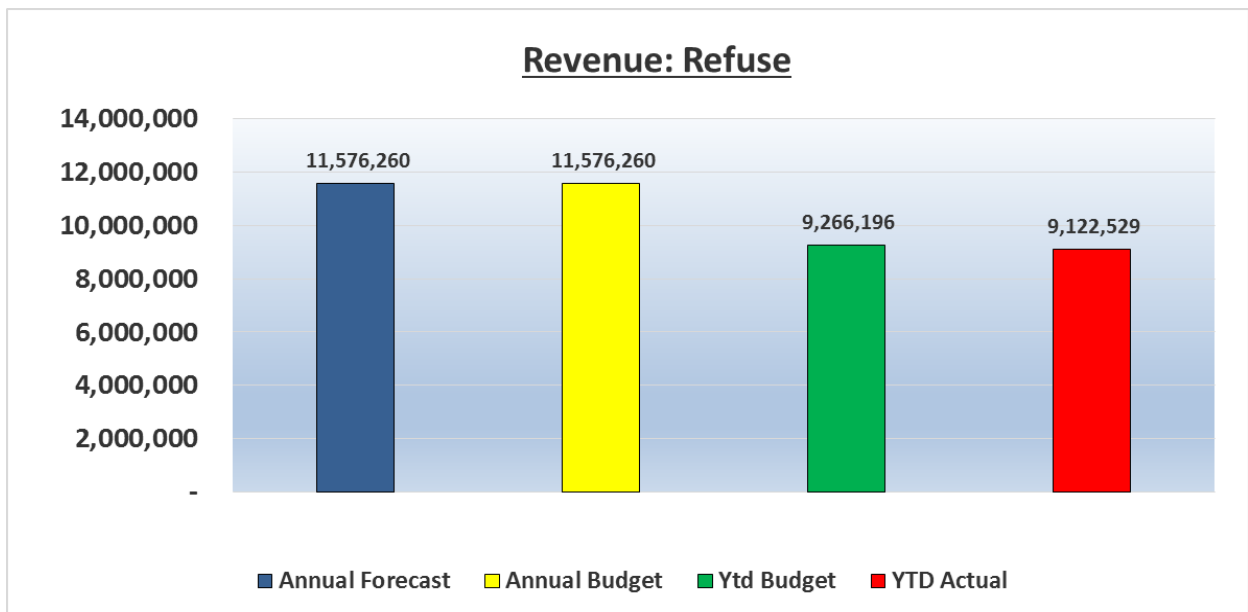
Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

7.2.1.4 Sewerage:



The performance of revenue for sewerage services is more or less fixed depending on the total amount of households.

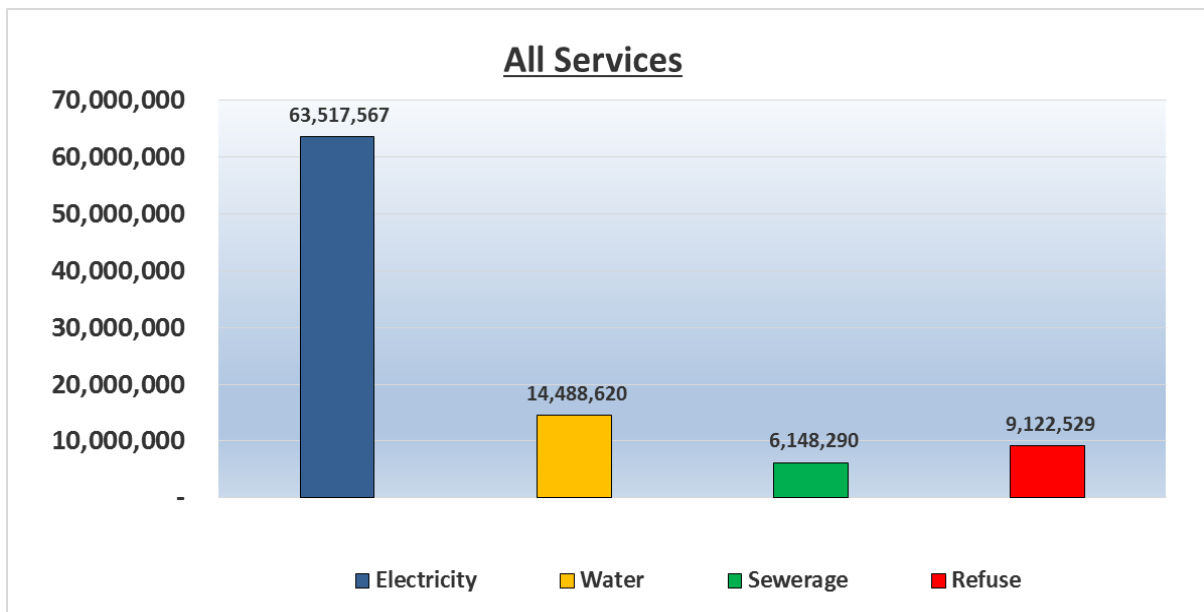
7.2.1.5 Refuse Removal:



The performance of revenue for refuse services is more or less fixed depending on the total amount of households. Total reported for the period ending R9.12m at the end of March 2016.

Municipal projections and forecast estimates that the municipality should achieved its budgeted targets for the financial year.

7.2.1.6 Consolidated Service revenues



Electricity services is the main contribution towards municipal revenues in terms of the basic services.

Municipality performance in terms of collections of revenues is adequate and irrecoverable debts is maintained to low levels. The appointment of the new service provider to collect outstanding debt should also enhance this process and Council should see the benefits of these improved services over the last quarter of the financial year.

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.

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

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

7.4 SCOA Implementation

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

National Treasury issued SCOA Circular 4 requesting municipalities to complete a risk register and submitted these for monitoring and assistance on a 6 weekly basis to ensure implementation of the Regulations.

Finance is in the process of compiling a detailed implementation plan, with due dates and this will be submitted to the relevant committees in due course.

Regular reporting to Council and committee in terms of the risk register implementation plan to ensure successful implementation of the Regulations as per legislative due dates.

7.5 Long-Term Financial Plan

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

Council at the meeting held on 30 June 2015 resolved that a strategy been developed based on the recommendations made by INCA Portfolio Managers in order to be workshop before final submission to council to considers approval of the long-term financial plan.

A strategy document was compiled to address the implementation of the Long-term plan. This was to ensure the budget processes and relevant structures implement the recommendations in the Long Term Financial Plan. Adherence to the Strategy should contribute to addressing the sustainability and liquidity concerns of council and ensure adequate resources are available to achieve long-term objectives and service delivery.

8. Report on Outstanding Government Debt

Month - 31 March 2016	Rates					
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	29-Feb-16
National Public Works	-3,140	-	-	530,698	527,558	528,558
Transport Western Cape	-	-	-	1,413	1,413	2,362
Western Cape Education Department	-6,185	-	-	41,553	35,368	68,295
Health Department	-	-	-	2,179	2,179	2,179
Housing	-5	-340	-	18,700	18,355	16,641
Other	9,185	-	-	78,056	87,241	87,241
TOTAL OUTSTANDING	-145	-340	-	672,599	672,114	705,276
Month - 31 March 2016	SERVICES					
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	29-Feb-16
National Public Works	9,767	-	-	11,083	20,849	17,804
Transport Western Cape	2,111	-	-	-	2,111	1,045
Western Cape Education Department	358	237	-	7,369	7,965	65,057
Health Department	-	-	-	-	-	-
Housing	-	-	-	-	-	20,885
Other	13,588	2,300	1,368	22,152	39,408	37,509
TOTAL OUTSTANDING	25,824	2,537	1,368	40,604	70,333	142,300
Month - 31 March 2016	TOTAL					
Department Responsible for the Debt	Total Debt	Interest		Grand Total	29-Feb-16	
National Public Works	548,407	95,302		643,709	636,614	
Transport Western Cape	3,524	91		3,615	3,490	
Western Cape Education Department	43,333	3,444		46,777	138,483	
Health Department	2,179	120		2,299	2,278	
Housing	18,355	1,340		19,695	38,642	
Other	126,649	10,172		136,821	133,841	
TOTAL OUTSTANDING	742,447	110,470		852,916	953,348	

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 10 – Section 11 of the MFMA Withdrawals from the municipal bank account

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

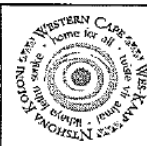
(4) The accounting officer must within 30 days after the end of each quarter—

(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.

Please find below the quarterly section 11 report for the quarter ending **31 March 2016**



PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)



NAME OF MUNICIPALITY:		CAPE AGULHAS MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:		WC033	
QUARTER ENDED:		31 MARCH 2016	
<p>MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> 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 <i>municipality</i> on behalf of that person or organ of state, including -</p> <p>(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or</p> <p>(ii) any insurance or other payments received by the <i>municipality</i> 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 <i>security</i> deposits;</p> <p>(h) for cash management and <i>investment</i> 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 <i>prescribed</i>.</p> <p>(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -</p> <p>(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i>; and</p> <p>(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i>.</p>	Amount	Reason for withdrawal	
	R 67,392,797.00	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 30,000,000.00	Short-term investments	
	None	None	
None	None		
<p>(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -</p> <p>(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i>; and</p> <p>(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i>.</p>		Name and Surname: D O' Neill	
		Rank/Position: Municipal Manager	
		Signature:	
Tel number	Fax number	Email Address	
028 425 5500		shauns@capeagulhas.gov.za	
<p>The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>			

10. Annexure A – MFMA IMPLEMENTATION

CAPE AGULHAS MUNICIPALITY				<u>ANNEXURE "A"</u>	
MFMA IMPLEMENTATION AND MONITORING CHECKLIST - MARCH 2016					
<i>Action Required</i>	<i>Act Ref</i>	<i>Responsibility</i>	<i>Target Date</i>	<i>Date Action Completed</i>	<i>Comments</i>
Submit to National / Provincial Treasury and AG written details of all bank accounts each year	Sec 9(b)	CFO / Manager Expenditure	31-May-16		Will be submitted before due date
Table to Council consolidated report of withdrawals each quarter and submit copy to Provincial Treasury and AG	Sec 11(4)	CFO / Manager Expenditure	31-Mar-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-15	26-Aug-15	Submitted
Table draft annual budget at a council meeting at least 90 days before the start of the budget year	Sec 16(2)	CFO	9-Mar-16	16-Mar-16	Will be submitted on due date
Consider the approval of the the 2016/17 annual budget at least 30 days before the start of the budget year	Sec 24(1)	CFO	31-May-16		Will be tabled on 26 April 2016
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-16		Will be submit with tabling of budget

Aprove SDBIP within 28 days after approval of budget	Sec 53(1)	Mayor	28-Jun-16		Will be submit for Approval
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-Jul-16		Report to be compiled
Submit to the mayor and National treasury no later than 10 working days after the end of each month, a monthly budget statement in the prescribed format	Sec 71	Manager Expenditure	14-Mar-16	14-Mar-16	Submitted
Submit a report to Council on the implementation of the budget and the state of municipal finances within 30 days of the end of each quarter	Sec 52(d)	CFO	31-Mar-16		Will be submitted after end of quarter
Submit to the mayor, NT and Provincial Treasury by 25 January each year a mid-year budget and performance assesment report	Sec 72	CFO / Manager Expenditure	25-Jan-16	25-Jan-16	Submitted
Submit 2014/15 annual financial statements to the AG within two months after the end of the financial year	Sec 126(1)(a)	CFO	31-Aug-15	29-Aug-15	Submitted
Submit 2014/15 annual financial statements - Entity to the AG within three months after the end of the financial year	Sec 126(1)(b)	CFO	30-Sep-15	30-Sep-15	Submitted

Annexure B – Finance personnel

MARCH 2016

FINANCE - LEAVE SCHEDULE		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						
NAME AND SURNAME	JOB TITLE																																					
H VAN BILJON	CHIEF FINANCIAL OFFICER																								O													
D VAN WYK	MANAGER: INCOME																																	1	1	1		
A VAN WYK	ACCOUNTANT: SERVICES																		S	S																		
R NEWMAN	SENIOR CLERK: SERVICES																																					
N VILJOEN	ACCOUNTANT: PROPERTY / HOUSING																		S																1			
L DE JAGER	SENIOR CLERK: PROPERTY / HOUSING																																			1		
J TEIXEIRA	SENIOR CLERK: PROPERTY / HOUSING																																			1		
C MARTINIUS	ACCOUNTANT: CREDIT CONTROL																																			1		
H JANTJIES	SENIOR CLERK: CREDIT CONTROL											O																										
Z NGWEVU	SENIOR CLERK: CREDIT CONTROL																																					
J JANUARY	SENIOR CLERK: CREDIT CONTROL											1			1																					S		
M HUGO	ACCOUNTANT: CASH MANAGEMENT				1																																	
S ARHENDS	CASHIER																																					
M HUGO	CASHIER																																					
M PIETERSEN	CASHIER																									1	1	1								1	1	1
C VISSER	CASHIER																																					
D FREDERICKS	METER READER				1							1																								1		
M VISAGIE	METER READER				1																																	
I ABRAHAMS	METER READER				1					1					S																							
A ROSSOUW	METER READER							S				1			1	1																						
R ADONIS	METER READER				1							S			1	1																						
S DAVIDS	METER READER											1																										
J JAMNECK	MANAGER: EXPENDITURE																																					
L TEIXEIRA	ACCOUNTANT: CREDITORS				1							F			1					S					1	1	1											
A MGQUBA	SENIOR CLERK: CREDITORS																																					
A VAN NIEKERK	ACCOUNTANT: SALARIES																																			F		
A ISAACS	SENIOR CLERK: SALARIES																																					
E LEONARD	SENIOR CLERK: ASSETS				O			1																												F		
R SEFOOR	MANAGER: SCM UNIT																																					
R MITCHELL	SCM PRACTITIONER																																					
R JANSEN	CLERK: STORES																																					
R AUGUST	STOREKEEPER																																					
G KOOPMAN	CLERK: SCM PURCHASES																																					
I JANUARY	ACCOUNTANT SCM																																					
S STANLEY	MANAGER: BTO OFFICE																																					
E BADENHORST	DATA CAPTURER & SYSTEM ADMINISTRATOR				O							O																										
W KEMOTIE	INTERN																																					
K MAKWAKWA	INTERN				1																																	
N XAMLAYO	INTERN											S																										
A HAYWOOD	INTERN																																					
F ALEXANDER	INTERN																																					

DESCRIPTION: O - OVERTIME TAKEN
 NUMBER - NORMAL LEAVE
 S - SICK LEAVE
 ST - STUDY LEAVE

8. Quarterly Performance Report

The performance on the budget and service delivery plans for the first quarter of the financial year is attached as **Annexure "C"** to this report.

Municipal Manager's Quality Certificate:

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2015-16(M09)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 07 April 2016



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASEGADE AGULHAS

QUALITY CERTIFICATE

I, **DEAN O NEILL** ..., the accounting 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 month ended **31 MARCH 2016** (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 of **CAPE AGULHAS MUNICIPALITY WC033** (name and demarcation of municipality)

Signature [Handwritten Signature]

Date 14/04/16

ANNEXURE C



QUARTERLY PERFORMANCE REPORT FOR QUARTER 3: 1 JANUARY 2016 – 31 MARCH 2016

2/9/2

REPORT BY THE MANAGER STRATEGIC SERVICES

1 PURPOSE

The purpose of this report is to present the quarterly performance report of the Municipality for the first quarter of the financial year. (1 January 2016 – 31 March 2016).

2 LEGAL FRAMEWORK

This Performance Report is submitted in compliance with MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery Budget Implementation Plan (SDBIP).

This report must be read in conjunction with the Quarterly Budget Report which is submitted to Council in terms of Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003, which requires the Mayor to within 30 days of the end of each quarter; submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality.

3 DISCUSSION

The Performance Management System is an internet based system that uses the approved Service Delivery Budget Implementation Plan (SDBIP) as its basis. The SDBIP was approved by the Mayor on 23 June 2015. On 28 January 2016, the Mayor submitted the Mid-Year Budget and Performance Assessment which was compiled in terms of Section 72 of the Municipal Finance Management Act, 56 of 2003 (MFMA) to the Council together with the adjustment budget and proposed amendments to the SDBIP which were subsequently approved. This performance report is based on the revised SDBIP.

4 RECOMMENDATION

- 4.1 That the quarterly performance report for the quarter (1 January 2016 – 31 March 2016) be noted.
- 4.2 That this report be read in conjunction with the Quarterly Budget Report which is submitted to Council in terms of Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003.

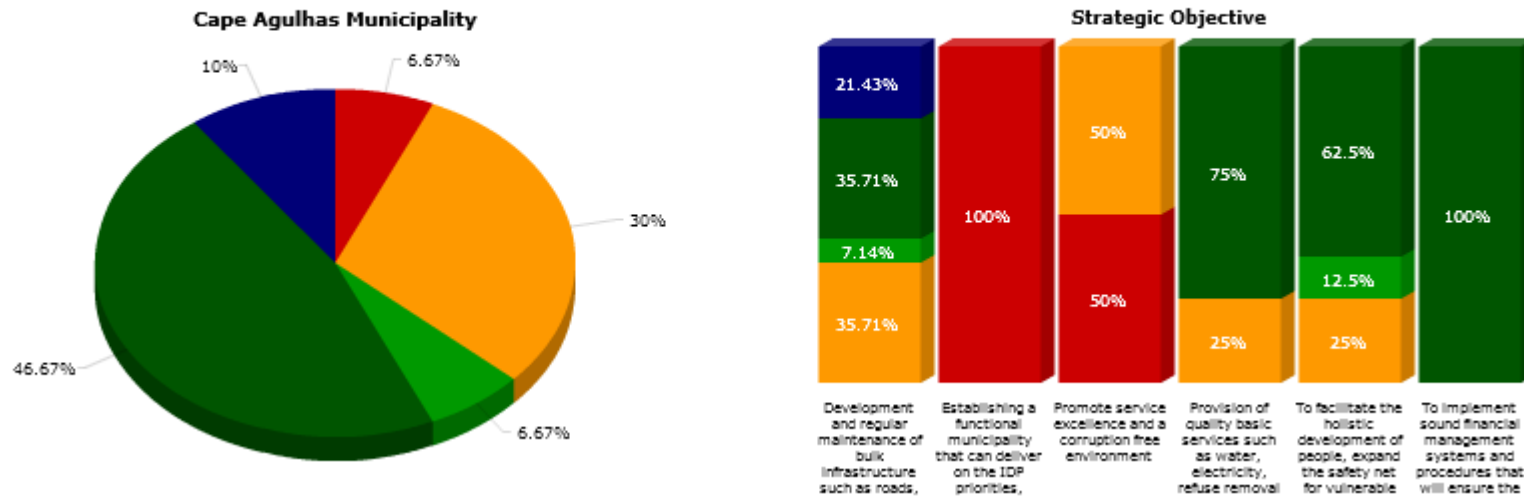
A: PERFORMANCE SUMMARY

The Municipality has a total of 56 KPI's on its 2015/16 SDBIP and 30 were measurable by the 3rd quarter.






The following graph provides an overview of the Municipalities performance as measured against its strategic objectives for the third quarter (1 January 2016 – 31 March 2016)

Top Layer SDBIP Report

*Report drawn on 15 April 2016 at 14:33
for the month of March 2016.*



The following table provides an overview of the performance per strategic objective for the quarter (1 January 2016 – 31 March 2016).

Strategic Objectives	Development and regular maintenance of bulk infrastructure such as roads, storm water networks, potable water networks, waste water treatment plants, land and integrated human settlements	Establishing a functional municipality that can deliver on the IDP priorities, implement policies that will facilitate transformation, effective staff structure, general management practices and training	Promote service excellence and a corruption free environment	Provision of quality basic services such as water, electricity, refuse removal and sanitation	To facilitate the holistic development of people, expand the safety net for vulnerable groups and implement sustainable programmes to improve their livelihoods	To implement sound financial management systems and procedures that will ensure the financial viability of Cape Agulhas Municipality
 KPI Not Met	<u>2 (6.7%)</u>	-	<u>1 (100%)</u>	<u>1 (50%)</u>	-	-
 KPI Almost Met	<u>9 (30%)</u>	<u>5 (35.7%)</u>	-	<u>1 (50%)</u>	<u>1 (25%)</u>	<u>2 (25%)</u>
 KPI Met	<u>2 (6.7%)</u>	<u>1 (7.1%)</u>	-	-	-	<u>1 (12.5%)</u>
 KPI Well Met	<u>14 (46.7%)</u>	<u>5 (35.7%)</u>	-	-	<u>3 (75%)</u>	<u>5 (62.5%)</u>
 KPI Extremely Well Met	<u>3 (10%)</u>	<u>3 (21.4%)</u>	-	-	-	-
Total:	30	14	1	2	4	8

B DETAILED PERFORMANCE REVIEW PER STRATEGIC OBJECTIVE

The following tables provide a detailed performance review per strategic objective for the quarter (1 January 2016 – 31 March 2016). Each table is followed by a summary. KPI's not measurable as yet are excluded.

STRATEGIC OBJECTIVE 1: DEVELOPMENT AND REGULAR MAINTENANCE OF BULK INFRASTRUCTURE SUCH AS ROADS, STORM WATER NETWORKS, POTABLE WATER NETWORKS, WASTE WATER TREATMENT PLANTS, LAND AND INTEGRATED HUMAN SETTLEMENTS






Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL24	Technical Services	95% of the roads and stormwater maintenance budget spent by 30 June 2016 {(Actual expenditure divided by the total approved maintenance budget) x 100}	% of roads and stormwater maintenance budget spent {(Actual expenditure divided by the total approved maintenance budget) x 100}	Expenditure report from SAMRAS	95%	95%	50%	90.64%	B	90,64% of the roads and storm water maintenance budget spent.	None required.
TL25	Technical Services	95% of the roads and stormwater capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100}	% of roads and stormwater capital budget spent {(Actual expenditure divided by the total approved capital budget) x 100}	Expenditure report from SAMRAS	95%	95%	60%	53.50%	O	53,5% of the roads and storm water capital budget spent	Spending will increase in coming months. All indications are that the target for the year will be reached.
TL26	Technical Services	Tar streets in Nuwerus by the 30 June 2016 {(Actual expenditure divided by the total approved budget) x	% of approved budget spent {(Actual expenditure divided by the total approved budget) x 100}	Completion Certificate	95%	95%	60%	54.10%	O	54,10% of the Nuwerus Roads project budget spent.	Spending will increase in coming months. All indications are that the

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
		100}									target for the year will be reached.
TL27	Technical Services	Tar RDP streets in Arniston {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent {(Actual expenditure divided by the total approved budget) x 100}	Completion Certificates	95%	95%	60%	45.60%	O	45,6% of the Arniston RDP Street tarring project budget spent.	Spending will increase in coming months. All indications are that the target for the year will be reached.
TL28	Technical Services	Tar RDP streets in Bredasdorp {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent {(Actual expenditure divided by the total approved budget) x 100}	Completion Certificates	95%	95%	60%	100%	B	100% of the Bredasdorp RDP street tarring project budget spent.	None required.
TL29	Technical Services	Tar Smartie Town streets in Napier (Lelie Street, Angelier Street & Wes Streets) {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent {(Actual expenditure divided by the total approved budget) x 100}	Expenditure report from SAMRAS	1%	95%	60%	57.80%	O	57.8% of Smartie Town street tarring project in Napier spent.	Spending will increase in coming months. All indications are that the target for the year will be reached.
TL30	Technical Services	95% of the refuse removal maintenance budget spent by 30 June 2016 {(Actual expenditure divided by the total approved maintenance budget) x	% of refuse removal maintenance budget spent by 30 June 2016 {(Actual expenditure divided by the total approved maintenance budget) x 100}	Expenditure report from SAMRAS	95%	95%	70%	86.78%	G2	86,78% of the refuse removal maintenance budget spent.	None required.

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
		100}									
TL31	Technical Services	95% of the approved refuse removal capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100}	% of refuse removal capital budget spent by 30 June 2016 (Actual expenditure divided by the total approved capital budget) x 100}	Expenditure report from SAMRAS	95%	95%	50%	81.90%	B	81,90% of the refuse removal capital budget spent	None required.
TL32	Technical Services	95% of the approved water maintenance budget spent by 30 June 2016 {(Actual amount spent on maintenance of water assets/Total amount budgeted for maintenance of water assets)x100}	% of water maintenance budget spent by 30 June 2016 {(Actual amount spent on maintenance of water assets/Total amount budgeted for maintenance of water assets)x100}	Expenditure report from SAMRAS	95%	95%	70%	68.75%	O	68,75% of the water maintenance budget spent .	Spending will increase in coming months. All indications are that the target for the year will be reached.
TL33	Technical Services	95% of the approved water capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100}	% of water capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100}	Expenditure report from SAMRAS	95%	95%	50%	64.40%	G2	64,40% of the water capital budget spent	None required.
TL34	Technical Services	95% of the waste water capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital	% of water capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100}	Expenditure report from SAMRAS	95%	95%	50%	64.40%	G2	64,40% of the waste water maintenance budget spent	None required.

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
		budget) x 100}									
TL35	Technical Services	95% of the approved waste water maintenance budget spent by 30 June 2016 {(Actual amount spent on maintenance of water assets/Total amount budgeted for maintenance of waste water)x100}	% of waste water maintenance budget spent by 30 June 2016 {(Actual amount spent on maintenance of water assets/Total amount budgeted for maintenance of waste water)x100}	Expenditure report from SAMRAS	95%	95%	70%	85.39%	G2	85,39% of the waste water maintenance budget spent.	None required
TL43	Technical Services	Purchase a sewer truck by 31 March 2016	Sewer truck purchased by 31 March 2016	Registration paper	1	1	1	1	G	Truck delivered on 22/12/2015.	None required
TL52	Community services	Construct bathrooms for scheme housing by 30 March 2016 {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent {(Actual expenditure divided by the total approved budget) x 100}	Expenditure report from SAMRAS	90%	90%	90%	100%	G2	3 bathrooms have been built and full budget spent	None required






Summary of Results: Development and regular maintenance of bulk infrastructure such as roads, storm water networks, potable water networks, waste water treatment plants, land and integrated human settlements

	KPI Not Met	0
	KPI Almost Met	5
	KPI Met	1
	KPI Well Met	5
	KPI Extremely Well Met	3

Total KPIs	14
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STRATEGIC OBJECTIVE 2: ESTABLISHING A FUNCTIONAL MUNICIPALITY THAT CAN DELIVER ON THE IDP PRIORITIES, IMPLEMENT POLICIES THAT WILL FACILITATE TRANSFORMATION, EFFECTIVE STAFF STRUCTURE, GENERAL MANAGEMENT PRACTICES AND TRAINING

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL54	Corporate Services	Implement the individual performance and Incentive policy in respect of mid-year evaluations of all personnel by 30 March 2016	% of personnel for whom individual PMS and Incentive policy was implemented in respect of mid-year evaluations by 30 March 2016	Minutes of Council Meeting	1%	100%	100%	71.30%	R	The total number of staff who had to be evaluated – 255 Staff evaluated - 182 Pending - 45 Not done – 28	Process will continue and be completed by financial year end

Summary of Results: Establishing a functional municipality that can deliver on the IDP priorities, implement policies that will facilitate transformation, effective staff structure, general management practices and training	
	KPI Not Met 1
	KPI Almost Met 0
	KPI Met 0
	KPI Well Met 0
	KPI Extremely Well Met 0
	Total KPIs 1





STRATEGIC OBJECTIVE 3: PROMOTE SERVICE EXCELLENCE AND A CORRUPTION FREE ENVIRONMENT

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL19	Municipal Manager	Implement the RBAP for 2015/16 by 30 June 2016 {(Number of audits and tasks completed for the period/ Number of audits and tasks identified in the RBAP)x100}	% of audits and tasks completed in terms of the RBAP {(Number of audits and tasks completed for the period/ Number of audits and tasks identified in the RBAP)x100}	Audit plan progress reports submitted to Audit Committee and the Audit plan schedule of calculation	80%	80%	50%	46.30%	○	Slightly behind schedule due to not being able to secure essential meetings (time constraints) as well as expansions on the audit of motor vehicle accidents	There are currently 5 audits in process which should be finalized during April / May 2016. All indications are that the target for the year will be reached.
TL20	Municipal Manager	Develop a Communication Strategy with an implementation plan and submit to Council by 31 March 2016	Communication Strategy with implementation plan developed and submitted to Council by 31 March 2016	Minutes of Council	1	1	1	0	R	Communication strategy in process.	Additional research required to incorporate electronic communication media. Target will be reached by financial year end.

Summary of Results: Promote service excellence and a corruption free environment	
	KPI Not Met 1
	KPI Almost Met 1
	KPI Met 0
	KPI Well Met 0
	KPI Extremely Well Met 0
	Total KPIs 2

STRATEGIC OBJECTIVE 4: PROVISION OF QUALITY BASIC SERVICES SUCH AS WATER, ELECTRICITY, REFUSE REMOVAL AND SANITATION

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL16	Electro Mechanical Services	95% of the electricity maintenance budget spent by 30 June 2016 {(Actual expenditure divided by the total approved maintenance budget) x 100}	% of electricity maintenance budget spent by 30 June 2016 {(Actual expenditure divided by the total approved maintenance budget) x 100}	Report from financial system and Financial statements	95%	95%	70%	63%	O	63% of the electricity maintenance budget spent	There are a number of orders placed for which payment / delivery is pending
TL17	Electro Mechanical Services	95% of the electricity capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100} as per individual project plans	% of electricity capital budget spent by 30 June 2016 {(Actual expenditure divided by the total approved capital budget) x 100} as per individual project plans	Report from financial system and Financial statements	95%	95%	70%	72%	G2	72% of the electricity capital budget spent	None required.
TL36	Technical Services	60% waste water discharge quality obtained as per SANS 242 parameters	% water quality of waste water discharge obtained	Lab results received	60%	60%	60%	80%	G2	80% Compliance	None required
TL41	Technical Services	95% water quality level obtained as per SANS 241 physical and micro parameters	% water quality level obtained	Lab results received	95%	95%	95%	99.90%	G2	99.9% compliance with SANS 241	None required

Summary of Results: Provision of quality basic services such as water, electricity, refuse removal and sanitation	
	KPI Not Met 0
	KPI Almost Met 1
	KPI Met 0
	KPI Well Met 3

KPI Extremely Well Met	0
Total KPIs	4

STRATEGIC OBJECTIVE 5: TO FACILITATE ECONOMIC DEVELOPMENT BY CREATING A CONDUCTIVE ENVIRONMENT FOR BUSINESS DEVELOPMENT AND UNLOCK OPPORTUNITIES TO INCREASE PARTICIPATION AMONGST ALL SECTORS OF SOCIETY IN THE MAINSTREAM ECONOMY TO ULTIMATELY CREATE DECENT JOB OPPORTUNITIES

No KPI's measurable under this strategic objective this quarter






STRATEGIC OBJECTIVE 6: TO FACILITATE THE HOLISTIC DEVELOPMENT OF PEOPLE, EXPAND THE SAFETY NET FOR VULNERABLE GROUPS AND IMPLEMENT SUSTAINABLE PROGRAMMES TO IMPROVE THEIR LIVELIHOODS

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL1	Financial Services	Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network and is billed as at 30 June 2016	Number of formal residential properties which are billed for water or have pre-paid meters as at 30 June 2016	Billing data on financial system	8,813	8,513	8,513	8,586	G2	8586 formal residential properties that receive piped water that is connected to the municipal water infrastructure network	None required.
TL2	Financial Services	Number of formal residential properties connected to the municipal electrical infrastructure network billed and prepaid electrical metering)(Excluding Eskom areas) at 30	Number of formal residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) at 30 June 2016	Billing data on financial system	8,349	8,600	8,600	8,850	G2	8850 formal residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas)	None required.

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
		June 2016									
TL3	Financial Services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) at 30 June 2016	Number of formal residential properties which are billed for sewerage excluding septic tanks as at 30 June 2016	Billing data on financial system	5,884	5,884	5,884	5,948	G2	5948 formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service.	None required.
TL4	Financial Services	Number of formal residential properties for which refuse is removed once per week at 30 June 2016	Number of formal residential properties which are billed for refuse removal at 30 June 2016	Billing data on financial system	8,813	9,068	9,068	9,536	G2	9536 formal residential properties for which refuse is removed once per week	None required
TL5	Financial Services	Provide 6kl free basic water per month to all households	Number of HH receiving free basic water	Billing data on financial system	8,813	8,513	8,513	8,586	G2	8586 households receiving 6kl free basic water per month.	None required
TL6	Financial Services	Provide 50kwh free basic electricity per month per indigent household in terms of the equitable share requirements	Number of indigent HH receiving free basic electricity	Billing data on financial system	3,393	3,431	3,431	3,423	O	3423 Households receiving free basic electricity	Target will be achieved by year end based on the number of monthly applications.
TL7	Financial	Provide free basic	Number of indigent	Billing data on	3,393	3431	3,431	3,423	O	3423 Indigent HH	Target will be






Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16					
							Target	Actual	R	Performance Comment	Corrective Measures	
	Services	sanitation and refuse to indigent households in terms of the equitable share requirements	HH receiving free basic sanitation and refuse in terms of Councils indigent policy	financial system							receiving free basic sanitation and refuse in terms of Councils indigent policy	achieved by year end based on the number of monthly applications.
TL50	Community services	Upgrade ablution facilities at old Nostra site as per phase 1 by 30 March 2016	Phase 1 of the ablution facilities at old Nostra completed by 30 March 2016	Completion certificates/Final payment documents	1	1	1	1	G	Project was completed in December 2015	None required	

Summary of Results: To facilitate the holistic development of people, expand the safety net for vulnerable groups and implement sustainable programmes to improve their livelihoods

	KPI Not Met	0
	KPI Almost Met	2
	KPI Met	1
	KPI Well Met	5
	KPI Extremely Well Met	0
	Total KPIs	8

STRATEGIC OBJECTIVE 7: TO IMPLEMENT SOUND FINANCIAL MANAGEMENT SYSTEMS & PROCEDURES THAT WILL ENSURE THE FINANCIAL VIABILITY OF CAPE AGULHAS MUNICIPALITY

Ref	Directorate	KPI	Unit of Measurement	Source of Evidence	Annual Target	Revised Target	Mar-16				
							Target	Actual	R	Performance Comment	Corrective Measures
TL44	Financial Services	Achieve a debtors payment percentage of at least 98% by 30 June 2016	% debtors payment ratio achieved {(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue} x 100}	Records of calculation and Annual Financial Statements for final annual report figure	98%	98%	98%	104%	G2	The debtor's payment rate is 104% for Quarter 3.	None required

Summary of Results: To implement sound financial management systems & procedures that will ensure the financial viability of Cape Agulhas Municipality		
	KPI Not Met	0
	KPI Almost Met	0
	KPI Met	0
	KPI Well Met	1
	KPI Extremely Well Met	0
	Total KPIs	1

STRATEGIC OBJECTIVE 8: TO PROVIDE AN ADMINISTRATION THAT ENSURES PUBLIC PARTICIPATION IN A TRANSPARENT AND ACCOUNTABLE WAY AS WELL AS TO PROMOTE INTERGOVERNMENTAL RELATIONS

No KPI's measurable under this strategic objective this quarter

