

# CAPE AGULHAS MUNICIPALITY



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## 2020/2021

### **S72: Mid-Year Budget and Performance Assessment Report 31 DECEMBER 2020**

***[Incorporate section 71/52]***

*Approved: 26 January 2021 Resolution 3/2012*

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# PART A – Submission of the Section 72 report to the Mayor



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## PART A

### **SUBMISSION OF THE SECTION 72 REPORT TO THE OFFICE OF THE MAYOR**

#### **To the Executive Mayor**

In accordance with Section 72(1)(b)(i) of the Municipal Finance Management Act, I submit the Mid-Year Budget & Performance Assessment statement on the state of Cape Agulhas Municipality's budget & performance implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of December 2020.

#### **Recommendation:**

- The content of the Mid-year Budget and Performance Assessment Report and supporting documentation until the end of December 2020 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 in respect of projected revenues and expenditures will receive remedial or corrective steps based on the recommendations as to whether and adjustment budget is necessary.

For the month ending **31 DECEMBER 2020** (month/year) report has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

  
\_\_\_\_\_  
**Mr EO Phillips**  
**Municipal Manager**  
**Date**

## **PART B – Acknowledgement of the receipt of Section 72 report by Mayor**



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

### **PART B**

#### **ACKNOWLEDGEMENT OF RECEIPT OF THE SECTION 72 – MID-YEAR AND PERFORMANCE ASSESSMENT REPORT BY THE OFFICE OF THE MAYOR**

Receipt of the Mid-year Budget and Performance Report for the 2020/21 financial year issued in terms of section 72(1)(b)(i) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), is hereby acknowledged

For the month ending **31 DECEMBER 2020** (month/year) report has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

**Print Name:** Paul J. Swart

**Mayor:** Cape Agulhas Municipality

**Signature:** 

## 1. COUNCIL RESOLUTION

**Council resolve the following:**

- The content of the **Mid-Year Budget and Performance Assessment Report** and supporting documentation until the end of **31 December 2020** 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 in respect of projected revenues and expenditures will receive remedial or corrective steps based on the recommendations as to whether and adjustment budget is necessary.

## **1.1 Introduction**

The purpose of this report is to comply with **section 72** of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

## **1.2 STRATEGIC OBJECTIVE**

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

## **1.3 BACKGROUND**

**Section 72 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.

“In terms of section 72 of the MFMA, the accounting officer must by the **25 January** of each year assess the performance of the municipality during the first half of the financial year and report thereon to the Mayor of the municipality, National Treasury and relevant Provincial Treasury, taking into account –

- The monthly financial performance statements referred to in section 71 of the MFMA
- The municipality’s service delivery performance as per approved Service Delivery and Budget Implementation Plan
- The past year’s annual report, and progress on resolving problems identified in the annual report

The mid-year report must also include explanations of: -

- Any material variances from the municipality’s projected revenue by source and expenditure per vote;
- Any variances from the service delivery and budget implementation plan

- Any remedial corrective steps taken or to be taken to ensure that the projected revenues and expenditures remain within the approved budget; and
- A projection of the relevant municipality's revenue and expenditure for the rest of the financial year and revision from the initial projections.

The accounting officer must as part of the review –

- Make recommendations as to whether an adjustment budget is necessary; and
- Recommend revised projections for revenue and expenditure to the extent that this may be necessary

The focus of the mid-year report is to assess the Municipality's performance during the first half of the financial year based on the approved budget and service delivery plans in respect of the 2020/21 financial year.

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in a 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 required the Mayor to consider the Section 71 or 72 report and take appropriate action to ensure that the approved budget is implemented in accordance to the SDBIP.**

## 2. MAYOR'S SUMMARY

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.

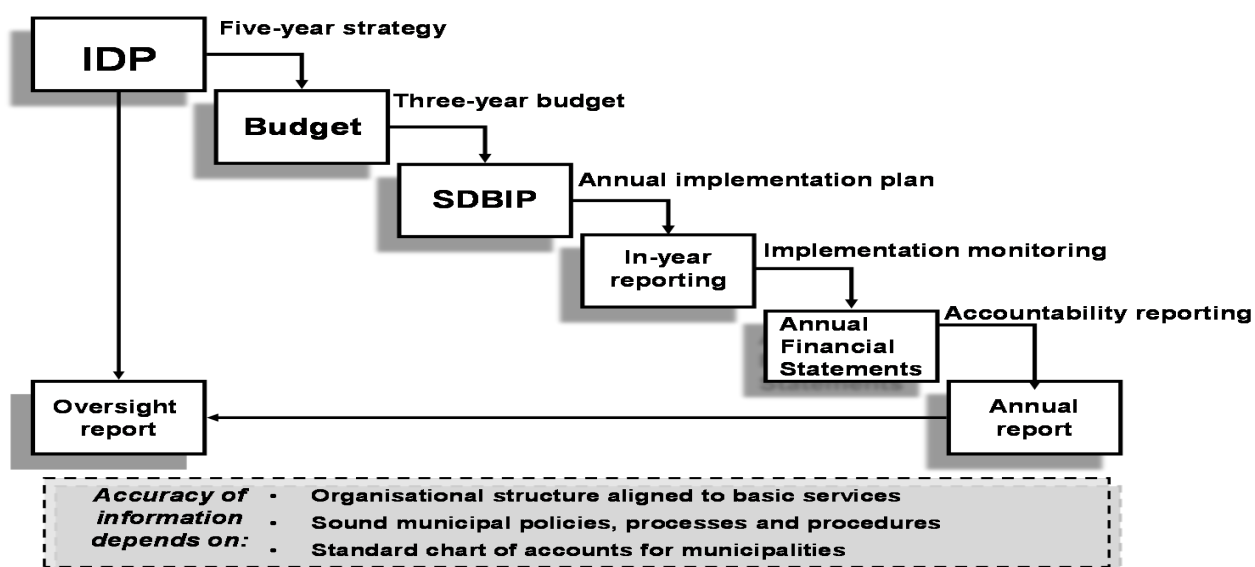
### 3.1 Budget Process:

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

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

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

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



The Annual financial statements for the financial year 2019/20 are in process of being audited. The statements were submitted to the Office of the Auditor General at the end of October 2020 as per extension deadline provided by National Treasury. To date no major issues has been experienced with completing the audit.



#### **4. SUMMARY FINANCIAL PERFORMANCE**

##### Revenue performance

The municipality tabled an Adjustment budget at the end of September 2020. Additional revenues were received from the National Government relating to COVID related projects.

For the period ending 31 December 2020 the performance relating to the revenues totals 50% of revised budget information.

The impact of the Covid pandemic is still filtering through and this will result in a reduction in income.

This will be addressed during the Mid-year budget adjustment process that is required in terms of legislation.

##### Expenditure performance

Total expenditures totals at R155,5m of a revised budget of R387,6m. this represents a performance of 40% of projected expenditures. This is a bit below the 50% requirement at Mid-year, but the main reason for this performance is the lockdown period and restrictions imposed on operations.

The main expenditures categories, Employee cost and Bulk purchases is performing on par with projections.

##### Capital performance

The capital spending is an area for concern given the municipal capital spending patters and capacity to spend capital funds. To date only **27%** of projects spent at the end of December 2020. This should be analyzed in the light that one project – **Bredasdorp Waste Water Treatment works (BDWWTW)** account for 48% of the capital budget. Spending on this project report at 34% or R10,6m including commitments. This in effect means that all other projects account for less than R7.2m of spending.

The municipality is entering an **adjustment budget review process** and managers will need to analyses capacity and re-prioritize projects if required to ensure capital spending can be achieved.

In order to ensure a capital spending of 95% the municipality will need to critically review the Capital projects to ensure targets will still be achieved by end of June 2021.

#### **5. VARIANCE ANALYSIS BASED ON C1 BUDGET SUMMARY**

Analysis of variance on the C1 report with a 10% variance on the performance of the municipality.

## **Financial performance**

### Transfers and subsidies (-35%)

The municipality received its Equitable share allocation as per payment schedule. The main reason for the poor performance is the Housing allocation that was legislation of R40m+ that is received in tranches as the project is complete performance contract with supplier. All DORA conditional grants were received to date and no withholding of funds reported.

The reduction in grants as per communications received from National and Provincial government will be addressed in the Adjustment budget report with the Mid-year adjustment budget.

### Other own revenue (-17%)

Income from other resources included Resorts / Traffic fines / Rental of buildings and facilities that account for other own revenues. These expenditure categories will be severely impacted by the Covid lockdown due to restrictions and minimal use of the services to date.

The municipality will have to analyze and investigate the category to ensure that projections are realistic based on actual performance.

This will be addressed during the Mid-year Adjustment budget and performance process as per legislation.

## **Expenditures items**

### Finance charges (-81%)

This mainly relates to the loan repayments (R3.6m) the salary provisions (R5.7m) and the landfill site provision (R4.5m). The only component impacting on cash is the loan repayments. Loan installments and payments was processed in December 2020. Provisions is normally as per standard practice only accounted for with year-end transactions on 30 June.

### Materials and bulk purchases (-24%)

This relates to the purchases of bulk electricity as well as other materials. The bulk electricity component reported at R91m of budget with spending on par. The other totals influencing this category is the Housing projects expenditures that equated to R30m+ with limited and slow spending reported. This mainly contributes to the underperformance of the category of expenses.

#### Transfers and subsidies (-62%)

Represents transfers made to community organizations in support of welfare and other community projects. This is mainly done on an application basis and managed by the office of the Executive Mayor. Spending is only recorded as and when these applications are received and processed by the committee.

#### Other expenditures (-36%)

Other expenditures totals R55,0m of a budget of R16,6m. This is 30 of budget projections. The municipality will needs to review this category of expenditures to ensure that the reductions in Revenue / Income sources is matched with a corresponding reduction in expenditure due to the impact of Covid.

This will be addressed as part of the Mid-year Adjustment budget.

#### Capital expenditures (-9%)

As mentioned above the capital spending is an area of concern. Slow spending with the bulk of the spending except for **BD WWTW** to date. administrations are busy implemented a monitoring system on the capital budget. The administration in in the process of reviewing capital spending in preparation of the Mid-year budget assessment report in January 2021, and managers are urged to carefully analyze spending to ensure projections and targets will be achieved.

The TOP 10 capital projects accounts for 76% of the Capital budget and to date spending on these projects reflect as 24% for the period ending 31 December 2020.

#### Cash flows

Cashflow information reflects positive given the municipal financial position. A positive cash position give assurance that the municipality will be able to settle it's short-term obligations and a good liquidity position is available at end of December 2020.

### **6. COUNCIL FOCUS AREAS (CASH FLOW / LIQUIDITY)**

The financial ratios need to be complete with the draft Annual Financial statements for the 30 June 2020 financial information. This will be done as soon as the information is updated and reported accordingly.

7. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY

CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 Dec 2020	Movements for the month			Balance as at 31 December 2020	Interest earned  Month	Interest earned  Year to date
		Investments matured	Investments made	Interest capitalised			
<b><i>Cape Agulhas Municipality</i></b>							
<i>Interest Received YTD</i>					-		
<i>Standard Bank</i>	25 000 000	25 000 000	30 000 000		30 000 000	100 438	382 178
<i>FNB</i>	-	-	-		-		-
<i>ABSA</i>	15 000 000	15 000 000	20 000 000		20 000 000	63 071	270 395
<i>ABSA</i>	1 254 000		-		1 254 000	-	-
<i>Nedbank</i>	-	-	-		-		-
<i>Nedbank (CRR)</i>	-	-	-		-	-	-
<i>Investec</i>	-				-		-
	-				-		
<b>BANK DEPOSITS</b>	<b>41 254 000</b>	<b>40 000 000</b>	<b>50 000 000</b>	<b>-</b>	<b>51 254 000</b>	<b>163 510</b>	<b>652 573</b>

## 8. EXTERNAL BORROWING PORTFOLIO

### CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50



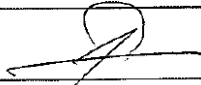
Name of municipality

CAPE AGULHAS MUNICIPALITY

### SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Institution	Loan Amount	Balance 01 Dec 20	Interest Capitalised Dec 20	Repayments Dec 20	Balance 31 Dec 20	Percentage	Sinking Funds	Loan Draw Downs	Settlement Date
						%			
DBSA 1268/B48		-		-	-				
ABSA - Sewerage Truck	729 252,74	177 578,27		-	177 578,27				30-06-2021
ABSA - Nissan NP 300	180 076,99	44 187,02		-	44 187,02				30-06-2021
ABSA - Roller and Jet Cleaner	319 060,53	77 915,87		-	77 915,87				30-06-2021
ABSA - Infrastr. (Old Nostra)	1 200 000,00	867 310,07		53 068,44	814 241,63				30-06-2026
ABSA - Rotary Broom	250 560,19	52 707,95		-	52 707,95				30-06-2021
ABSA - Varoius	2 400 000,00	1 903 749,59		-	1 903 749,59				30-06-2027
Nedbank - Asset Finance	5 000 000,00	1 666 666,67		833 333,33	833 333,34				30-06-2021
Nedbank - Infrastructure Medium Term	4 120 000,00	3 296 000,00		412 000,00	2 884 000,00				30-06-2024
Nedbank - Infrastructure Long Term	7 000 000,00	5 600 000,00		350 000,00	5 250 000,00				30-06-2028
Asset - Finance	2 880 000,00	2 304 000,00		288 000,00	2 016 000,00				30-06-2024
Infrastructure	3 000 000,00	1 800 000,00		300 000,00	1 500 000,00				30-06-2023
Infrastructure	10 000 000,00	9 000 000,00		500 000,00	8 500 000,00				30-06-2029
					-				
<b>Total</b>		<b>26 790 115,44</b>	<b>-</b>	<b>2 736 401,77</b>	<b>24 053 713,67</b>	<b>-</b>	<b>-</b>		<b>-</b>

## 9. SECTION 11 WITHDRAWALS

 <b>PROVINCIAL TREASURY</b> <b>Withdrawals from Municipal Bank Accounts</b> <b>In accordance with Section 11, Sub-section 1 (b) to (j)</b> 		
<b>NAME OF MUNICIPALITY:</b>	CAPE AGULHAS MUNICIPALITY	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC033	
<b>QUARTER ENDED:</b>	31-Dec-20	
<b>MFMA section 11. (1)</b> 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 -	<b>Amount</b>	<b>Reason for withdrawal</b>
(b) to defray expenditure authorised in terms of section 26(4);	Not Applicable	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	None	None
(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;	None	None
(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 -	None	None
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	None	None
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	None	None
(f) to refund money incorrectly paid into a bank account;	None	None
(g) to refund guarantees, sureties and <i>security</i> deposits;	None	None
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R90m	Q2 consolidated investments (Roll-over)
(i) to defray increased expenditure in terms of section 31; or	None	None
(j) for such other purposes as may be <i>prescribed</i> .	None	None
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b> EO PHILLIPS	
(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	<b>Rank/Position:</b> Municipal Manager	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b> 	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
028 425 5500		shauns@capeaqualhas.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: <a href="mailto:enkuna@pgwc.gov.za">enkuna@pgwc.gov.za</a> on or before the 15th of the month following the end of each quarter.</p>		

## **10. mSCOA IMPLEMENTATION**

### **Summarised progress on the implementation of mSCOA and actions required**

With the compilation of the new budget the municipality will be required to ensure that a more formal steering committee are being implemented again.

The implementation plan also needs to be reviewed and updated to ensure more focussed attention can be given to ensure compliance with the latest financial reforms introduced by National Treasury.

## **11. DEBTORS MANAGEMENT / INTERVENTIONS**

The age analysis for debtors report a total of **R66,5m** of debt outstanding for the reporting period. The totals for the previous month (November) was R65m. Although a huge amount of these debt relates to the implementation of the yearly property rates valuation, care should be taken that the **outstanding debt for longer than 90 days** represents **59%** of all outstanding debt. This ratio corresponds with the same information as last month.

With the current economic climate and the impact of Covid 19 on the household income levels the municipality will experience challenges with collecting of these debts if allowed to escalate to levels above 90 days. This is due to households being severely constraint with reducing income levels. Households represents the biggest component of municipal debt at 76% of total debtors outstanding. Caution should be exercised, and the municipality must ensure that debts are within controllable levels.

Debt older than 1-year totals **R20,3m** of the totals outstanding debt. An increase from the R19.8m report for November.

The collection is below the National norm of 95% as well as the municipality ratio of 98% that was maintained throughout the last couple of years. The impact of a reduced payment limit can have tremendous consequences in terms of liquidity and sustainability on the municipality if the trend continues.

The tender for the collection of outstanding debt was advertised and the SCM processes conclude with the appointment of the successful tenderer. However, the municipality received an appeal from one of the service providers and this needs to be dealt with before official collection of debt

can start by the external service provider. Internally the finance department is busy daily with assisting the vulnerable community members that was impacted by the COVID 19 lockdown with making the necessary arrangements to ensure that outstanding debt do not escalate out of control. Improved asserted efforts is however needed to ensure the municipality maintain its collection targets that was historically maintained.



## 12. BREAKDOWN OF DEBTORS PER CUSTOMER GROUP

Detail	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	% of group
Organs of State	- 198 690	293 430	255 667	243 330	190 712	146 750	541 863	1 024 719	<b>2 497 781</b>	<b>3,8%</b>
Commercial	6 630 935	879 595	596 224	377 363	340 842	647 299	2 124 133	2 098 753	<b>13 695 144</b>	<b>20,6%</b>
Households	11 624 729	4 223 641	2 703 051	1 975 393	1 806 865	3 925 393	6 753 215	17 233 956	<b>50 246 243</b>	<b>75,6%</b>
Other	- 5 430	956	510	282	248	19 583	1 440	16 947	<b>34 536</b>	<b>0,1%</b>
<b>Total By Customer Group</b>	<b>18 051 544</b>	<b>5 397 622</b>	<b>3 555 452</b>	<b>2 596 368</b>	<b>2 338 667</b>	<b>4 739 025</b>	<b>9 420 651</b>	<b>20 374 375</b>	<b>66 473 704</b>	<b>100,0%</b>
<b>% of Category</b>	<b>27,2%</b>	<b>8,1%</b>	<b>5,3%</b>	<b>3,9%</b>	<b>3,5%</b>	<b>7,1%</b>	<b>14,2%</b>	<b>30,7%</b>	<b>100,0%</b>	

The table above represents a summary of the total outstanding debtors per customer group as well as per reporting period for further analysis.

### **13. COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS**

National Treasury as part of the drive for more efficient use of government resources introduced the **Local Government: Municipal Cost Containment regulation (MCCR)** promulgated on the 7 June 2019 with effective date of **1 July 2019**.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to **COST CONTAINMENT** initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to **Cost containment measures** implemented by the municipality.

<b>Total cost saving disclosure in the In-year report - 31 DECEMBER 2020</b>								
<b>COST CONTAINMENT IN-YEAR REPORT</b>								
<b>MEASURES</b>	<b>APPROVED BUDGET</b>	<b>Q1 - 30 Sept</b>	<b>Q2 - 31 Dec</b>	<b>Q3 - 31 Mrch</b>	<b>Q4 - June</b>	<b>YTD TOTAL</b>	<b>SAVINGS</b>	<b>% Spent</b>
<i>Use of Consultant</i>	6 873 460,00	620 676,69	692 847,15			1 313 523,84	5 559 936,16	19,1%
<i>Travel and subsistence</i>	732 050,00	88 536,99	67 446,58			155 983,57	576 066,43	21,3%
<i>Domestic accomodation</i>	473 000,00	29 487,39	36 845,00			66 332,39	406 667,61	14,0%
<i>Sponsorships, events and catering</i>	247 460,00	10 057,60	25 942,16			35 999,76	211 460,24	14,5%
<i>Communication</i>	378 600,00	90 656,15	32 600,74			123 256,89	255 343,11	32,6%
<i>Other related expenditures</i>	937 140,00	109 274,62	209 682,14			318 956,76	618 183,24	34,0%
<b>Total</b>	<b>9 641 710,00</b>	<b>948 689,44</b>	<b>1 065 363,77</b>	<b>-</b>	<b>-</b>	<b>2 014 053,21</b>	<b>7 627 656,79</b>	<b>20,9%</b>

In order to generate value and adhere to the spirit of the Regulation with related to the cost containment reporting, management will need to interrogate each individual cost item and determine whether value for money was received when procuring or incurring the necessary expenses.

This is an ongoing process and will be re-evaluate with the Adjustment and tabled budget processes.

### **14. COVID FUNDING DETAILS**

The municipality received additional Equitable share allocation funding during the September 2020 National Treasury budget process. These funds

were allocated to fund the additional disaster relief efforts in addressing the Covid 19 pandemic.

The following table reflect the municipal projects identified and spending in terms of the Disaster management items as budgeted:

<b>VOTE DESCRIPTION</b>	<b>FULL YEAR TOTAL BUDGET</b>	<b>YEAR TO DATE</b>	<b>% Spent</b>
DISASTER RELIEF GRANT: SOCIAL SUPPORT COVID 1	300 000,00	-	0,00%
EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER)	292 740,00	64 485,38	22,03%
EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER)	100 000,00	-	0,00%
EMPL. WELLNESS - BUILDING SANITATION (COVID 19	50 000,00	-	0,00%
COMMUNITY SERVICES - FEEDING SCHEME (COVID 19	165 900,00	-	0,00%
BAD DEBTS: NON-EXCHANGE TRANS - PROPERTY (INDI	1 000 000,00	-	0,00%
BAD DEBTS: EXCHANGE TRANS - REFUSE (INDIGENTS)	384 500,00	-	0,00%
<b>TOTAL</b>	<b>2 293 140,00</b>	<b>64 485,38</b>	<b>2,81%</b>

The implementation of these projects should address the impact of the Covid pandemic on the community and these projects should be carefully monitored to ensure that the benefits are targeted to the relevant areas as identified.

## PART B

### 15. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	74 061	74 061	4 259	50 543	45 783	4 760	10%	74 061
Service charges	-	198 345	198 345	17 273	99 318	102 335	(3 017)	-3%	198 345
Investment revenue	-	3 300	3 300	155	1 169	1 255	(86)	-7%	3 300
Transfers and subsidies	-	75 102	79 407	13 987	29 585	45 690	(16 105)	-35%	79 407
Other own revenue	-	29 236	29 236	1 987	12 608	15 216	(2 608)	-17%	29 236
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>380 044</b>	<b>384 349</b>	<b>37 660</b>	<b>193 223</b>	<b>210 280</b>	<b>(17 056)</b>	<b>-8%</b>	<b>384 349</b>
Employee costs	-	149 348	149 298	11 177	73 022	74 674	(1 653)	-2%	149 298
Remuneration of Councillors	-	6 034	6 034	475	2 843	3 017	(175)	-6%	6 034
Depreciation & asset impairment	-	11 369	11 369	947	5 686	5 685	1	0%	11 369
Finance charges	-	13 963	13 963	1 313	1 313	6 982	(5 669)	-81%	13 963
Materials and bulk purchases	-	147 587	147 622	9 231	55 311	72 347	(17 036)	-24%	147 622
Transfers and subsidies	-	4 071	4 371	51	742	1 977	(1 235)	-62%	4 371
Other expenditure	-	53 251	55 013	2 444	16 607	25 838	(9 231)	-36%	55 013
<b>Total Expenditure</b>	-	<b>385 623</b>	<b>387 670</b>	<b>25 638</b>	<b>155 522</b>	<b>190 518</b>	<b>(34 996)</b>	<b>-18%</b>	<b>387 670</b>
<b>Surplus/(Deficit)</b>	-	<b>(5 579)</b>	<b>(3 322)</b>	<b>12 023</b>	<b>37 701</b>	<b>19 761</b>	<b>17 940</b>	<b>91%</b>	<b>(3 322)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14 389	14 389	2 465	7 811	4 501	3 310	74%	14 389
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>31 025</b>	<b>30 921</b>	<b>104</b>	<b>0%</b>	<b>11 068</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>31 025</b>	<b>30 921</b>	<b>104</b>	<b>0%</b>	<b>11 068</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>62 490</b>	<b>65 238</b>	<b>5 141</b>	<b>17 804</b>	<b>19 548</b>	<b>(1 744)</b>	<b>-9%</b>	<b>65 238</b>
Capital transfers recognised	-	14 389	14 389	2 548	7 731	4 501	3 230	72%	14 389
Borrowing	-	36 183	36 183	1 890	7 712	11 319	(3 607)	-32%	36 183
Internally generated funds	-	11 917	14 666	703	2 361	3 728	(1 367)	-37%	14 666
<b>Total sources of capital funds</b>	-	<b>62 490</b>	<b>65 238</b>	<b>5 141</b>	<b>17 804</b>	<b>19 548</b>	<b>(1 744)</b>	<b>-9%</b>	<b>65 238</b>
<b>Financial position</b>									
Total current assets	-	99 218	99 218		138 161				99 218
Total non current assets	-	503 116	503 116		487 289				503 116
Total current liabilities	-	66 108	66 108		45 534				66 108
Total non current liabilities	-	125 295	125 295		112 521				125 295
Community wealth/Equity	-	410 931	410 931		467 395				410 931
<b>Cash flows</b>									
Net cash from (used) operating	-	2 579	4 837	14 912	37 726	18 232	(19 494)	-107%	4 837
Net cash from (used) investing	-	(62 482)	(62 482)	(5 141)	(17 806)	(19 544)	(1 739)	9%	(62 482)
Net cash from (used) financing	-	22 239	22 239	(2 801)	(2 539)	(3 101)	(561)	18%	22 239
<b>Cash/cash equivalents at the month/year end</b>	-	<b>26 332</b>	<b>28 590</b>	<b>-</b>	<b>90 423</b>	<b>59 583</b>	<b>(30 840)</b>	<b>-52%</b>	<b>37 635</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	18 052	5 398	3 555	2 596	2 339	4 739	9 421	20 374	66 474
<b>Creditors Age Analysis</b>									
Total Creditors	0	1	1	-	-	-	-	-	2

**WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance  
(functional classification) - Mid-Year Assessment**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>127 465</b>	<b>131 770</b>	<b>22 275</b>	<b>94 383</b>	<b>75 992</b>	<b>18 391</b>	<b>24%</b>	<b>131 770</b>
Executive and council	32 185	36 490	13 951	28 421	21 455	6 966	32%	36 490
Finance and administration	95 280	95 280	8 324	65 962	54 537	11 425	21%	95 280
Internal audit	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>58 298</b>	<b>58 298</b>	<b>330</b>	<b>4 260</b>	<b>31 800</b>	<b>(27 540)</b>	<b>-87%</b>	<b>58 298</b>
Community and social services	6 734	6 734	16	140	3 790	(3 650)	-96%	6 734
Sport and recreation	8 040	8 040	240	3 330	4 871	(1 541)	-32%	8 040
Public safety	12 460	12 460	74	763	5 596	(4 833)	-86%	12 460
Housing	31 064	31 064	-	27	17 543	(17 516)	-100%	31 064
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>7 231</b>	<b>7 231</b>	<b>242</b>	<b>2 857</b>	<b>3 570</b>	<b>(713)</b>	<b>-20%</b>	<b>7 231</b>
Planning and development	4 110	4 110	134	1 111	1 907	(795)	-42%	4 110
Road transport	3 121	3 121	108	1 745	1 663	82	5%	3 121
Environmental protection	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>201 439</b>	<b>201 439</b>	<b>17 279</b>	<b>99 536</b>	<b>103 420</b>	<b>(3 884)</b>	<b>-4%</b>	<b>201 439</b>
Energy sources	139 038	139 038	11 677	67 735	72 479	(4 744)	-7%	139 038
Water management	30 682	30 682	2 564	14 135	14 911	(777)	-5%	30 682
Waste water management	12 679	12 679	1 287	7 091	6 556	535	8%	12 679
Waste management	19 041	19 041	1 749	10 575	9 472	1 102	12%	19 041
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>394 433</b>	<b>398 738</b>	<b>40 125</b>	<b>201 035</b>	<b>214 781</b>	<b>(13 746)</b>	<b>-6%</b>	<b>398 738</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>107 460</b>	<b>109 208</b>	<b>8 537</b>	<b>49 070</b>	<b>53 070</b>	<b>(4 000)</b>	<b>-8%</b>	<b>109 208</b>
Executive and council	16 955	17 255	919	7 898	8 347	(450)	-5%	17 255
Finance and administration	88 977	90 426	7 505	40 385	43 962	(3 577)	-8%	90 426
Internal audit	1 528	1 528	112	788	760	27	4%	1 528
<b>Community and public safety</b>	<b>77 983</b>	<b>77 983</b>	<b>3 046</b>	<b>17 793</b>	<b>38 046</b>	<b>(20 252)</b>	<b>-53%</b>	<b>77 983</b>
Community and social services	11 385	11 385	924	5 988	5 641	347	6%	11 385
Sport and recreation	13 496	13 496	1 059	5 790	6 685	(895)	-13%	13 496
Public safety	19 089	19 089	707	4 397	9 508	(5 111)	-54%	19 089
Housing	34 014	34 014	356	1 618	16 211	(14 593)	-90%	34 014
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>32 395</b>	<b>32 395</b>	<b>2 115</b>	<b>13 167</b>	<b>16 069</b>	<b>(2 902)</b>	<b>-18%</b>	<b>32 395</b>
Planning and development	11 342	11 342	684	4 250	5 644	(1 394)	-25%	11 342
Road transport	20 976	20 976	1 431	8 917	10 389	(1 472)	-14%	20 976
Environmental protection	77	77	-	-	37	(37)	-100%	77
<b>Trading services</b>	<b>164 610</b>	<b>164 909</b>	<b>11 726</b>	<b>74 033</b>	<b>81 763</b>	<b>(7 729)</b>	<b>-9%</b>	<b>164 909</b>
Energy sources	106 613	106 613	7 915	51 891	53 197	(1 306)	-2%	106 613
Water management	22 604	22 604	1 784	9 946	11 097	(1 152)	-10%	22 604
Waste water management	11 960	11 960	841	5 528	5 882	(354)	-6%	11 960
Waste management	23 433	23 732	1 186	6 669	11 586	(4 918)	-42%	23 732
<b>Other</b>	<b>3 176</b>	<b>3 176</b>	<b>214</b>	<b>1 458</b>	<b>1 571</b>	<b>(113)</b>	<b>-7%</b>	<b>3 176</b>
<b>Total Expenditure - Functional</b>	<b>385 623</b>	<b>387 670</b>	<b>25 638</b>	<b>155 522</b>	<b>190 518</b>	<b>(34 996)</b>	<b>-18%</b>	<b>387 670</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8 810</b>	<b>11 068</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>	<b>21 250</b>	<b>88%</b>	<b>11 068</b>

**WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment**

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	-	36 384	40 689	14 046	29 003	23 353	5 649	24,2%	40 689
Vote 2 - Financial Services & ICT	-	81 968	81 968	5 809	58 049	49 366	8 683	17,6%	81 968
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	-	61 415	61 415	469	6 063	33 465	(27 401)	-81,9%	61 415
Vote 5 - Engineering Services	-	214 666	214 666	19 802	107 920	108 597	(677)	-0,6%	214 666
<b>Total Revenue by Vote</b>	-	<b>394 433</b>	<b>398 738</b>	<b>40 125</b>	<b>201 035</b>	<b>214 781</b>	<b>(13 746)</b>	<b>-6,4%</b>	<b>398 738</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	-	47 891	48 473	3 097	21 620	23 668	(2 048)	-8,7%	48 473
Vote 2 - Financial Services & ICT	-	61 788	62 874	5 423	27 206	30 498	(3 292)	-10,8%	62 874
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	-	87 802	87 912	3 738	22 537	42 924	(20 388)	-47,5%	87 912
Vote 5 - Engineering Services	-	188 143	188 412	13 381	84 160	93 428	(9 268)	-9,9%	188 412
<b>Total Expenditure by Vote</b>	-	<b>385 623</b>	<b>387 670</b>	<b>25 638</b>	<b>155 522</b>	<b>190 518</b>	<b>(34 996)</b>	<b>-18,4%</b>	<b>387 670</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>8 810</b>	<b>11 068</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>	<b>21 250</b>	<b>87,6%</b>	<b>11 068</b>

**WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance  
(revenue and expenditure) - Mid-Year Assessment**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	74 061	74 061	4 259	50 543	45 783	4 760	10%	74 061
Service charges - electricity revenue	136 457	136 457	11 671	67 521	71 560	(4 039)	-6%	136 457
Service charges - water revenue	30 178	30 178	2 564	14 131	14 753	(622)	-4%	30 178
Service charges - sanitation revenue	12 669	12 669	1 287	7 091	6 550	541	8%	12 669
Service charges - refuse revenue	19 041	19 041	1 749	10 575	9 472	1 102	12%	19 041
Rental of facilities and equipment	1 200	1 200	61	261	695	(435)	-62%	1 200
Interest earned - external investments	3 300	3 300	155	1 169	1 255	(86)	-7%	3 300
Interest earned - outstanding debtors	1 839	1 839	263	784	820	(35)	-4%	1 839
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 419	12 419	92	632	5 559	(4 927)	-89%	12 419
Licences and permits	25	25	2	2	13	(11)	-88%	25
Agency services	3 121	3 121	108	1 745	1 663	82	5%	3 121
Transfers and subsidies	75 102	79 407	13 987	29 585	45 690	(16 105)	-35%	79 407
Other revenue	10 633	10 633	887	7 083	6 466	617	10%	10 633
Gains	-	-	575	2 101	-	2 101	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>380 044</b>	<b>384 349</b>	<b>37 660</b>	<b>193 223</b>	<b>210 280</b>	<b>(17 056)</b>	<b>-8%</b>	<b>384 349</b>
<b>Expenditure By Type</b>								
Employee related costs	149 348	149 298	11 177	73 022	74 674	(1 653)	-2%	149 298
Remuneration of councillors	6 034	6 034	475	2 843	3 017	(175)	-6%	6 034
Debt impairment	9 904	11 288	0	0	4 952	(4 951)	-100%	11 288
Depreciation & asset impairment	11 369	11 369	947	5 686	5 685	1	0%	11 369
Finance charges	13 963	13 963	1 313	1 313	6 982	(5 669)	-81%	13 963
Bulk purchases	91 250	91 250	6 844	45 113	45 631	(517)	-1%	91 250
Other materials	56 336	56 371	2 387	10 197	26 716	(16 519)	-62%	56 371
Contracted services	14 955	15 390	598	3 454	7 422	(3 968)	-53%	15 390
Transfers and subsidies	4 071	4 371	51	742	1 977	(1 235)	-62%	4 371
Other expenditure	28 392	28 335	1 845	13 152	13 464	(312)	-2%	28 335
Losses	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>385 623</b>	<b>387 670</b>	<b>25 638</b>	<b>155 522</b>	<b>190 518</b>	<b>(34 996)</b>	<b>-18%</b>	<b>387 670</b>
<b>Surplus/(Deficit)</b>	<b>(5 579)</b>	<b>(3 322)</b>	<b>12 023</b>	<b>37 701</b>	<b>19 761</b>	<b>17 940</b>	<b>91%</b>	<b>(3 322)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14 389	14 389	2 465	7 811	4 501	3 310	74%	14 389
Transfers and subsidies - capital (in-kind -	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8 810</b>	<b>11 068</b>	<b>(1 927)</b>	<b>14 487</b>	<b>45 512</b>	<b>24 263</b>		

**WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment**

Vote Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-
Vote 2 - Financial Services & ICT	2 000	2 000	-	406	626	(220)	-35%	2 000
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-
Vote 4 - Management Services	60	60	3	43	19	24	127%	60
Vote 5 - Engineering Services	9 489	9 489	2 434	3 378	2 968	410	14%	9 489
<b>Total Capital Multi-year expenditure</b>	<b>11 549</b>	<b>11 549</b>	<b>2 437</b>	<b>3 827</b>	<b>3 613</b>	<b>214</b>	<b>6%</b>	<b>11 549</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Executive and Council	2 035	2 360	82	127	637	(510)	-80%	2 360
Vote 2 - Financial Services & ICT	873	905	294	409	273	136	50%	905
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-
Vote 4 - Management Services	2 830	2 821	160	640	885	(245)	-28%	2 821
Vote 5 - Engineering Services	45 202	47 603	2 169	12 802	14 140	(1 338)	-9%	47 603
<b>Total Capital single-year expenditure</b>	<b>50 941</b>	<b>53 689</b>	<b>2 704</b>	<b>13 978</b>	<b>15 935</b>	<b>(1 958)</b>	<b>-12%</b>	<b>53 689</b>
<b>Total Capital Expenditure</b>	<b>62 490</b>	<b>65 238</b>	<b>5 141</b>	<b>17 804</b>	<b>19 548</b>	<b>(1 744)</b>	<b>-9%</b>	<b>65 238</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>3 302</b>	<b>3 314</b>	<b>319</b>	<b>1 063</b>	<b>1 033</b>	<b>30</b>	<b>3%</b>	<b>3 314</b>
Executive and council	-	-	-	-	-	-	-	-
Finance and administration	3 302	3 314	319	1 063	1 033	30	3%	3 314
Internal audit	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>2 201</b>	<b>2 192</b>	<b>138</b>	<b>413</b>	<b>689</b>	<b>(275)</b>	<b>-40%</b>	<b>2 192</b>
Community and social services	62	62	-	25	19	6	29%	62
Sport and recreation	2 105	2 096	138	388	658	(270)	-41%	2 096
Public safety	31	31	-	-	10	(10)	-100%	31
Housing	4	4	-	-	1	(1)	-100%	4
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>11 907</b>	<b>12 402</b>	<b>2 737</b>	<b>4 566</b>	<b>3 725</b>	<b>841</b>	<b>23%</b>	<b>12 402</b>
Planning and development	2 006	2 181	13	55	627	(573)	-91%	2 181
Road transport	9 831	10 151	2 724	4 502	3 075	1 427	46%	10 151
Environmental protection	70	70	-	9	22	(13)	-58%	70
<b>Trading services</b>	<b>45 080</b>	<b>47 330</b>	<b>1 879</b>	<b>11 694</b>	<b>14 102</b>	<b>(2 408)</b>	<b>-17%</b>	<b>47 330</b>
Energy sources	6 329	6 329	2	2 359	1 980	379	19%	6 329
Water management	3 660	3 660	509	509	1 145	(636)	-56%	3 660
Waste water management	32 911	35 161	1 368	8 622	10 295	(1 673)	-16%	35 161
Waste management	2 180	2 180	-	203	682	(479)	-70%	2 180
<b>Other</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>69</b>	<b>-</b>	<b>69</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>62 490</b>	<b>65 238</b>	<b>5 141</b>	<b>17 804</b>	<b>19 548</b>	<b>(1 744)</b>	<b>-9%</b>	<b>65 238</b>
<b>Funded by:</b>								
National Government	11 833	11 833	2 466	7 571	3 702	3 869	105%	11 833
Provincial Government	2 556	2 556	82	160	800	(640)	-80%	2 556
District Municipality	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>14 389</b>	<b>14 389</b>	<b>2 548</b>	<b>7 731</b>	<b>4 501</b>	<b>3 230</b>	<b>72%</b>	<b>14 389</b>
<b>Borrowing</b>	<b>36 183</b>	<b>36 183</b>	<b>1 890</b>	<b>7 712</b>	<b>11 319</b>	<b>(3 607)</b>	<b>-32%</b>	<b>36 183</b>
<b>Internally generated funds</b>	<b>11 917</b>	<b>14 666</b>	<b>703</b>	<b>2 361</b>	<b>3 728</b>	<b>(1 367)</b>	<b>-37%</b>	<b>14 666</b>
<b>Total Capital Funding</b>	<b>62 490</b>	<b>65 238</b>	<b>5 141</b>	<b>17 804</b>	<b>19 548</b>	<b>(1 744)</b>	<b>-9%</b>	<b>65 238</b>



**WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	16 332	16 332	36 634	16 332
Call investment deposits		-	10 000	10 000	53 789	10 000
Consumer debtors		-	61 735	61 735	42 516	61 735
Other debtors		-	9 481	9 481	3 688	9 481
Current portion of long-term receivables		-	8	8	3	8
Inventory		-	1 662	1 662	1 531	1 662
<b>Total current assets</b>		-	<b>99 218</b>	<b>99 218</b>	<b>138 161</b>	<b>99 218</b>
<b>Non current assets</b>						
Long-term receivables		-	169	169	162	169
Investments		-	-	-	-	-
Investment property		-	40 182	40 182	40 325	40 182
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	458 559	458 559	441 941	458 559
Biological		-	-	-	-	-
Intangible		-	4 206	4 206	4 861	4 206
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	<b>503 116</b>	<b>503 116</b>	<b>487 289</b>	<b>503 116</b>
<b>TOTAL ASSETS</b>		-	<b>602 334</b>	<b>602 334</b>	<b>625 450</b>	<b>602 334</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	6 750	6 750	3 195	6 750
Consumer deposits		-	5 277	5 277	5 321	5 277
Trade and other payables		-	39 989	39 989	25 160	39 989
Provisions		-	14 093	14 093	11 858	14 093
<b>Total current liabilities</b>		-	<b>66 108</b>	<b>66 108</b>	<b>45 534</b>	<b>66 108</b>
<b>Non current liabilities</b>						
Borrowing		-	42 539	42 539	20 763	42 539
Provisions		-	82 755	82 755	91 758	82 755
<b>Total non current liabilities</b>		-	<b>125 295</b>	<b>125 295</b>	<b>112 521</b>	<b>125 295</b>
<b>TOTAL LIABILITIES</b>		-	<b>191 403</b>	<b>191 403</b>	<b>158 054</b>	<b>191 403</b>
<b>NET ASSETS</b>	2	-	<b>410 931</b>	<b>410 931</b>	<b>467 395</b>	<b>410 931</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	390 931	390 931	432 395	390 931
Reserves		-	20 000	20 000	35 000	20 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>410 931</b>	<b>410 931</b>	<b>467 395</b>	<b>410 931</b>

**WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	66 655	66 655	4 943	47 661	41 205	6 456	16%	66 655
Service charges	178 510	178 510	15 867	93 981	89 255	4 726	5%	178 510
Other revenue	18 213	18 213	1 122	9 358	9 107	251	3%	18 213
Transfers and Subsidies - Operational	75 102	79 407	16 394	49 221	50 068	(847)	-2%	79 407
Transfers and Subsidies - Capital	13 889	13 889	908	13 983	9 259	4 724	51%	13 889
Interest	4 955	4 955	223	1 550	2 477	(928)	-37%	4 955
<b>Payments</b>								
Suppliers and employees	(347 027)	(349 074)	(23 182)	(175 972)	(179 280)	(3 308)	2%	(349 074)
Finance charges	(3 648)	(3 648)	(1 313)	(1 313)	(1 824)	(511)	28%	(3 648)
Transfers and Grants	(4 071)	(4 071)	(51)	(742)	(2 035)	(1 293)	64%	(4 071)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2 579</b>	<b>4 837</b>	<b>14 912</b>	<b>37 726</b>	<b>18 232</b>	<b>(19 494)</b>	<b>-107%</b>	<b>4 837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8	8	(0)	(1)	4	(5)	-128%	8
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>								
Capital assets	(62 490)	(62 490)	(5 141)	(17 804)	(19 548)	(1 744)	9%	(62 490)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(62 482)</b>	<b>(62 482)</b>	<b>(5 141)</b>	<b>(17 806)</b>	<b>(19 544)</b>	<b>(1 739)</b>	<b>9%</b>	<b>(62 482)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 440	28 440	-	-	-	-	-	28 440
Increase (decrease) in consumer deposits	299	299	32	293	149	144	96%	299
<b>Payments</b>								
Repayment of borrowing	(6 500)	(6 500)	(2 833)	(2 833)	(3 250)	(417)	13%	(6 500)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22 239</b>	<b>22 239</b>	<b>(2 801)</b>	<b>(2 539)</b>	<b>(3 101)</b>	<b>(561)</b>	<b>18%</b>	<b>22 239</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>								
Cash/cash equivalents at beginning:	63 996	63 996		73 041	63 996			73 041
Cash/cash equivalents at month/year end:	26 332	28 590	6 970	90 423	59 583			37 635

## 16. QUALITY CERTIFICATE

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2020-21 (S71/72/)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 11 January 2021



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASTPALA WASECAPE AGULHAS

### QUALITY CERTIFICATE

I, **EBEN PHILLIPS** the accounting officer / chief financial officer of **CAPE AGULHAS MUNICIPALITY WC033** (name of municipality), hereby certify that –

(mark as appropriate)

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

For the month ending **31 DECEMBER 2020** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Eben Phillips

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

Signature: 

Date: 11 January 2020

**RESOLUTION 3/2021**

1. That Council considers the content of the Mid-Year Budget- and Performance Assessment Report.
2. That Council considers the approval of the Adjustment budget for the financial year **2020/2021** and indicative for the projected outer years **2021/2022** and **2022/2023** attached as **“Annexure B”**.
3. That Council considers the content of the Mid-Year Performance Assessment Report attached as **“Annexure C”**.
4. That Council resolves that a hard and electronic copy of the complete adjustment budget be submitted to National and Provincial Treasury respectively for information.