

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX A (UNAUDITED)

### SCHEDULE OF EXTERNAL LOANS FOR THE YEAR ENDING 30 JUNE 2020

INSTITUTION	LOAN NUMBER	RATE	REDEMPTION DATE	OPENING BALANCE 1 JULY 2019	RECEIVED DURING YEAR		REDEEMED DURING YEAR		CLOSING BALANCE 30 JUNE 2020	
					R	R	R	R		
<b>ANNUITY LOANS</b>										
ABSA	3044713107	10.60%	2026/06/30	965 383	-	-	(98 073)	867 310		
ABSA	88397067	10.60%	2021/06/30	337 892	-	-	(160 313)	177 578		
ABSA	88399019	10.60%	2021/06/30	148 256	-	-	(70 341)	77 916		
ABSA	88396435	10.60%	2021/06/30	84 078	-	-	(39 891)	44 187		
ABSA	88583065	10.60%	2021/06/30	100 292	-	-	(47 584)	52 708		
ABSA	3046537820	9.84%	2027/06/30	2 083 567	-	-	(179 818)	1 903 750		
NEDBANK	Vehicle Fleet	9.20%	2021/06/30	3 333 333	-	-	(1 666 667)	1 666 667		
NEDBANK	INFRA 1	9.64%	2023/06/30	2 400 000	-	-	(600 000)	1 800 000		
NEDBANK	INFRA 2	10.35%	2028/06/30	6 300 000	-	-	(700 000)	5 600 000		
NEDBANK	INFRA 3	9.92%	2029/06/30	10 000 000	-	-	(1 000 000)	9 000 000		
NEDBANK	INFRA 4	9.30%	2024/06/30	4 120 000	-	-	(824 000)	3 296 000		
NEDBANK	Asset Finance	9.30%	2024/06/30	2 880 000	-	-	(576 000)	2 304 000		
<b>Total Annuity Loans</b>				<b>32 752 801</b>	<b>-</b>	<b>-</b>	<b>(5 962 686)</b>	<b>26 790 115</b>		
<b>Total Long-Term Liabilities</b>				<b>32 752 801</b>	<b>-</b>	<b>-</b>	<b>(5 962 686)</b>	<b>26 790 115</b>		



AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX B (UNAUDITED)

### SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE (MUNICIPAL VOTES) FOR THE YEAR ENDING 30 JUNE 2020

VOTE	30 JUNE 2020			30 JUNE 2019		
	REVENUE R	EXPENDITURE R	SURPLUS/ (DEFICIT) R	REVENUE R	EXPENDITURE R	SURPLUS/ (DEFICIT) R
Engineering Services	204 890 773	(183 479 573)	21 411 200	192 638 568	(162 042 652)	30 595 916
Executive and Council	38 176 018	(46 595 508)	(8 419 489)	32 618 966	(41 788 183)	(9 169 218)
Financial Services & ICT	103 286 596	(60 375 194)	42 911 401	97 337 774	(56 658 163)	40 679 611
Management Services	25 032 040	(52 572 092)	(27 540 053)	36 068 284	(56 183 398)	(20 115 114)
<b>Total</b>	<b>371 385 426</b>	<b>(343 022 367)</b>	<b>28 363 059</b>	<b>358 663 593</b>	<b>(316 672 396)</b>	<b>41 991 196</b>



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX C (UNAUDITED)

### ACTUAL VERSUS BUDGET- CAPITAL AND OPERATING EXPENDITURE (VOTES) FOR THE YEAR ENDING 30 JUNE 2020

OPERATING EXPENDITURE	ACTUAL R	BUDGET R	VARIANCE R	EXPLANATION FOR MATERIAL VARIANCES
Engineering Services	183 479 573	174 570 949	8 908 624	Over Expenditure on Bulk Purchases and Debt Impairment
Executive and Council	46 595 508	48 988 674	(2 393 166)	Variance immaterial
Financial Services & ICT	60 375 194	62 679 026	(2 303 832)	Variance immaterial
Management Services	52 572 092	107 516 860	(54 944 768)	Housing grant budgeted for in terms of DORA while treated on agency basis in financial statements
<b>Total</b>	<b>343 022 367</b>	<b>393 755 509</b>	<b>(50 733 142)</b>	
<b>CAPITAL EXPENDITURE</b>				
Engineering Services	30 589 755	32 065 708	(1 475 953)	Variance immaterial
Executive and Council	3 977 089	4 347 500	(370 411)	Variance immaterial
Financial Services & ICT	4 907 738	2 980 800	1 926 938	Variance immaterial
Management Services	3 571 554	3 889 031	(317 477)	Variance immaterial
<b>Total</b>	<b>43 046 136</b>	<b>43 283 039</b>	<b>(236 903)</b>	



A U D I T O R - G E N E R A L  
S O U T H A F R I C A

*Auditing to build public confidence*

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX D (UNAUDITED)

### DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDING 30 JUNE 2020

	OPENING	GRANTS	TRANSFERRED TO	TRANSFERRED TO	TRANSFER TO/	CLOSING
	BALANCE	RECEIVED	REVENUE (OPERATING)	REVENUE (CAPITAL)	(FROM) RECEIVABLES	BALANCE
	R	R	R	R	R	R
<b>NATIONAL GOVERNMENT</b>						
Equitable Share	-	29 908 000	(29 908 000)	-	-	-
Financial Management Grant (FMG)	-	1 550 000	(1 550 000)	-	-	-
Municipal Infrastructure Grant (MIG)	-	11 005 000	(1 878 487)	(9 126 513)	-	-
Skills Development Fund and SETA Bursaries	208 872	476 976	(680 322)	-	-	5 526
Energy Efficiency and Demand-side (EEDM)	-	6 000 000	(840 000)	(5 160 000)	-	-
Disaster Relief (COVID 19)	-	298 000	(298 000)	-	-	-
Expanded Public Works Program (EPWP)	-	1 740 000	(1 740 000)	-	-	-
<b>Total</b>	<b>208 872</b>	<b>50 977 976</b>	<b>(36 894 809)</b>	<b>(14 286 513)</b>	<b>-</b>	<b>5 526</b>
<b>PROVINCIAL GOVERNMENT</b>						
Library Services	-	6 003 000	(6 003 000)	-	-	-
Internal Audit System (FMSG)	174 000	-	-	-	-	174 000
Smart City Project (FMSG)	-	1 070 000	(45)	(1 069 955)	-	-
mSCOA Support Grant (FMSG)	-	330 000	(330 000)	-	-	-
Graduate Bursary Scheme (FMSG)	-	380 000	(380 000)	-	-	-
Bulk Meters (FMSG)	500 000	-	(66 057)	(433 943)	-	-
Drought Support Grant	-	500 000	(30 616)	(469 384)	-	-
Proclaimed Road Subsidy	-	62 400	(62 400)	-	-	-
Community Development Workers (CDW)	-	112 000	(20 450)	-	-	91 550
Humanitarian Relief (COVID 19)	-	500 000	(500 000)	-	-	-
RSEP - Informal Trading Area	42 844	1 200 000	(242 844)	(1 000 000)	-	-
RSEP - Taxi Rank Development Plan	145 000	-	(145 000)	-	-	-
RSEP - Pedestrian Bridge (Ou Meuleweg)	-	800 000	(97 434)	(702 566)	-	-
DEAT - LED Containers	-	1 345 000	(166 208)	(1 157 893)	-	20 899
<b>Total</b>	<b>861 844</b>	<b>12 302 400</b>	<b>(8 044 054)</b>	<b>(4 833 741)</b>	<b>-</b>	<b>20 899</b>
<b>ALL SPHERES GOVERNMENT</b>	<b>1 070 716</b>	<b>63 280 376</b>	<b>(44 938 863)</b>	<b>(19 120 254)</b>	<b>-</b>	<b>291 975</b>



AUDITOR-GENERAL  
SOUTH AFRICA

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (1) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

#### REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

	ORIGINAL BUDGET 2020		BUDGET ADJUSTMENTS 2020		FINAL BUDGET 2020		ACTUAL OUTCOME 2020		BUDGET VARIANCE 2020		RESTATED OUTCOME 2019	
	R	R	R	R	R	R	R	R	R	R	R	
<b>REVENUE</b>												
<b>Governance and administration</b>	<b>126 339 900</b>	<b>3 380 900</b>	<b>129 720 800</b>	<b>149 591 062</b>	<b>19 870 262</b>	<b>142 278 959</b>						
Executive and council	29 939 500	150 000	30 089 500	30 598 030	508 530	27 645 140						
Finance and administration	96 400 400	3 056 900	99 457 300	118 993 032	19 535 732	114 633 819						
Internal audit	-	174 000	174 000	-	(174 000)	-						
<b>Community and public safety</b>	<b>76 338 600</b>	<b>6 336 000</b>	<b>82 674 600</b>	<b>22 276 904</b>	<b>(60 397 696)</b>	<b>34 058 601</b>						
Community and social services	6 653 000	542 000	7 195 000	6 375 725	(819 275)	8 588 374						
Sport and recreation	7 328 600	210 000	7 538 600	6 955 698	(582 902)	7 676 862						
Public safety	11 655 000	-	11 655 000	8 773 482	(2 881 518)	17 711 891						
Housing	50 702 000	5 584 000	56 286 000	172 000	(56 114 000)	81 475						
<b>Economic and environmental services</b>	<b>7 076 500</b>	<b>1 537 844</b>	<b>8 614 344</b>	<b>8 061 722</b>	<b>(552 622)</b>	<b>5 680 453</b>						
Planning and development	4 159 700	1 537 844	5 697 544	5 353 323	(344 221)	2 390 920						
Road transport	2 916 800	-	2 916 800	2 708 399	(208 401)	3 289 532						
<b>Trading services</b>	<b>184 700 800</b>	<b>5 461 200</b>	<b>190 162 000</b>	<b>191 455 739</b>	<b>1 293 739</b>	<b>176 645 580</b>						
Energy Sources	126 860 400	5 446 200	132 306 600	129 745 888	(2 560 712)	118 269 269						
Water Management	28 707 100	(500 000)	28 207 100	28 710 049	502 949	26 842 278						
Waste water management	11 335 000	515 000	11 850 000	13 135 780	1 285 780	11 979 227						
Waste management	17 798 300	-	17 798 300	19 864 022	2 065 722	19 554 807						
<b>Total Revenue - Standard</b>	<b>394 455 800</b>	<b>16 715 944</b>	<b>411 171 744</b>	<b>371 385 426</b>	<b>(39 786 318)</b>	<b>358 663 593</b>						

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (1) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)	ORIGINAL BUDGET 2020		BUDGET ADJUSTMENTS 2020		FINAL BUDGET 2020		ACTUAL OUTCOME 2020		BUDGET VARIANCE 2020		RESTATEMENT OUTCOME 2019	
	R	R	R	R	R	R	R	R	R	R	R	R
<b>EXPENDITURE</b>												
<b>Governance and administration</b>	<b>104 514 836</b>		<b>4 963 520</b>		<b>109 478 356</b>		<b>104 887 663</b>		<b>(4 590 693)</b>			<b>97 097 680</b>
Executive and council	15 500 400		2 055 070		17 555 470		16 375 410		(1 180 060)			13 249 447
Finance and administration	87 665 836		2 700 450		90 366 286		87 234 711		(3 131 575)			82 530 926
Internal audit	1 348 600		208 000		1 556 600		1 277 542		(279 059)			1 317 307
<b>Community and public safety</b>	<b>92 738 760</b>		<b>6 152 000</b>		<b>98 890 760</b>		<b>46 624 710</b>		<b>(52 266 050)</b>			<b>50 406 531</b>
Community and social services	11 093 800		337 900		11 431 700		13 356 631		1 924 931			13 002 831
Sport and recreation	12 397 560		126 600		12 524 160		12 383 816		(140 344)			12 623 479
Public safety	16 197 000		318 700		16 515 700		18 343 464		1 827 764			22 763 560
Housing	53 050 400		5 368 800		58 419 200		2 540 800		(55 878 400)			2 016 661
<b>Economic and environmental services</b>	<b>31 239 500</b>		<b>456 384</b>		<b>31 695 884</b>		<b>30 880 688</b>		<b>(815 196)</b>			<b>27 644 800</b>
Planning and development	11 813 500		353 644		12 167 144		10 106 672		(2 060 472)			8 562 104
Road transport	19 352 200		102 740		19 454 940		20 750 235		1 295 295			18 898 956
Environmental protection	73 800		-		73 800		23 781		(50 019)			183 740
<b>Trading services</b>	<b>164 063 922</b>		<b>(12 252 913)</b>		<b>151 811 009</b>		<b>159 457 077</b>		<b>7 646 068</b>			<b>140 914 696</b>
Energy Sources	111 309 784		(10 198 540)		101 111 244		103 946 132		2 834 888			89 605 798
Water Management	20 185 660		(222 712)		19 962 948		22 388 729		2 425 781			20 370 988
Waste water management	11 878 376		265 185		12 143 561		12 453 132		309 571			12 106 946
Waste management	20 690 102		(2 096 846)		18 593 256		20 669 084		2 075 828			18 830 963
<b>Other</b>	<b>1 777 500</b>		<b>102 000</b>		<b>1 879 500</b>		<b>1 172 230</b>		<b>(707 270)</b>			<b>608 688</b>
<b>Total Expenditure - Standard</b>	<b>394 334 518</b>		<b>(579 009)</b>		<b>393 755 509</b>		<b>343 022 367</b>		<b>(50 733 142)</b>			<b>336 672 396</b>
<b>Surplus/(Deficit) for the year</b>	<b>121 282</b>		<b>17 294 953</b>		<b>17 416 235</b>		<b>28 363 059</b>		<b>10 946 824</b>			<b>41 811 196</b>

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (2) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

#### REVENUE AND EXPENDITURE (MUNICIPAL VOTE CLASSIFICATION)

	ORIGINAL BUDGET 2020 R	BUDGET ADJUSTMENTS 2020 R	FINAL BUDGET 2020 R	ACTUAL OUTCOME 2020 R	BUDGET VARIANCE 2020 R	RESTATED OUTCOME 2019 R
<b>REVENUE</b>						
Executive and Council	34 902 700	2 671 844	37 574 544	38 176 018	601 474	32 618 966
Engineering Services	82 866 800	120 932 600	203 799 400	204 890 773	1 091 373	192 638 568
Financial Services & ICT	78 926 100	6 121 600	85 047 700	103 286 596	18 238 896	97 337 774
Management Services	197 760 200	(113 010 100)	84 750 100	25 032 040	(59 718 060)	36 068 284
<b>Total Revenue by Vote</b>	<b>394 455 800</b>	<b>16 715 944</b>	<b>411 171 744</b>	<b>371 385 426</b>	<b>(39 786 318)</b>	<b>358 663 593</b>
<b>EXPENDITURE</b>						
Executive and Council	47 237 850	1 750 824	48 988 674	46 595 508	(2 393 166)	41 788 183
Engineering Services	59 117 386	115 453 563	174 570 949	183 479 573	8 908 624	162 042 652
Financial Services & ICT	101 227 260	(38 548 234)	62 679 026	60 375 194	(2 303 832)	56 658 163
Management Services	186 752 022	(79 235 162)	107 516 860	52 572 092	(54 944 768)	56 183 398
<b>Total Expenditure by Vote</b>	<b>394 334 518</b>	<b>(579 009)</b>	<b>393 755 509</b>	<b>343 022 367</b>	<b>(50 733 142)</b>	<b>316 672 396</b>
<b>Surplus/(Deficit) for the year</b>	<b>121 282</b>	<b>17 294 953</b>	<b>17 416 235</b>	<b>28 363 059</b>	<b>10 946 824</b>	<b>41 991 196</b>



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (3) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

REVENUE AND EXPENDITURE	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATED
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	2020	2020	2020	2020	2020	2019
	R	R	R	R	R	R
<b>REVENUE BY SOURCE</b>						
Property rates	69 193 000	-	69 193 000	71 198 071	2 005 071	66 106 657
Service charges - electricity revenue	120 785 900	5 446 200	126 232 100	122 224 269	(4 007 831)	109 586 813
Service charges - water revenue	28 204 000	-	28 204 000	27 451 147	(752 853)	26 045 029
Service charges - sanitation revenue	11 310 000	530 000	11 840 000	12 969 507	1 129 507	11 709 330
Service charges - refuse revenue	17 798 300	-	17 798 300	19 851 521	2 053 221	18 665 813
Rental of facilities and equipment	1 960 700	-	1 960 700	8 667 864	6 707 164	8 530 947
Interest earned - external investments	2 445 900	754 900	3 200 800	6 282 982	3 082 182	5 168 649
Interest earned - outstanding debtors	1 718 500	-	1 718 500	1 380 847	(337 653)	2 382 181
Fines, penalties and forfeits	11 639 900	(50 000)	11 589 900	8 642 918	(2 946 982)	17 574 647
Licences and permits	66 700	-	66 700	721 743	655 043	1 203 775
Agency services	2 916 800	-	2 916 800	1 951 011	(965 789)	2 086 914
Transfers recognised - operational	98 669 913	2 807 844	101 477 757	44 938 863	(56 538 894)	41 189 131
Other revenue	9 805 100	401 000	10 206 100	18 883 390	8 677 290	22 357 107
Gains on Disposal of Properties	5 000 000	-	5 000 000	5 053 906	53 906	5 374 242
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>381 514 713</b>	<b>9 889 944</b>	<b>391 404 657</b>	<b>350 218 038</b>	<b>(41 186 619)</b>	<b>337 981 236</b>



# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (3) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

REVENUE AND EXPENDITURE	ORIGINAL BUDGET 2020		BUDGET ADJUSTMENTS 2020		FINAL BUDGET 2020		ACTUAL OUTCOME 2020		BUDGET VARIANCE 2020		RESTATED OUTCOME 2019	
	R	R	R	R	R	R	R	R	R	R	R	R
<b>EXPENDITURE BY TYPE</b>												
Employee related costs	134 136 490		1 920 040		136 056 530		137 733 576		1 677 046			125 207 668
Remuneration of councillors	5 763 700	-	-		5 763 700		5 631 724		(131 976)			5 441 248
Debt impairment	11 267 458	-	-		11 267 458		19 860 753		8 593 295			23 471 071
Depreciation & asset impairment	11 025 100	-	-		11 025 100		15 207 316		4 182 216			13 604 848
Finance charges	12 762 870		(1 696 646)		11 066 224		10 855 080		(211 144)			10 704 907
Bulk purchases	88 404 190		(4 010 000)		84 394 190		89 330 846		4 936 656			76 760 692
Contracted services	28 209 600		(5 202 256)		23 007 344		24 606 371		1 599 027			25 013 541
Transfers and grants	2 025 900		1 929 970		3 955 870		3 455 128		(500 742)			580 970
Other Expenditure and Materials	100 739 210		6 479 883		107 219 093		35 943 810		(71 275 283)			35 718 742
Loss on Disposal of Property, Plant and Equipment	-		-		-		397 763		397 763			168 710
<b>Total Expenditure</b>	<b>394 334 518</b>		<b>(579 009)</b>		<b>393 755 509</b>		<b>343 022 367</b>		<b>(50 733 142)</b>			<b>316 672 396</b>
<b>Surplus/(Deficit)</b>	<b>(12 819 805)</b>		<b>10 468 953</b>		<b>(2 350 852)</b>		<b>7 195 671</b>		<b>9 546 523</b>			<b>21 308 839</b>
Transfers recognised - capital	12 941 087		6 826 000		19 767 087		19 120 254		(646 833)			20 682 357
Contributed Assets	-		-		-		2 047 134		2 047 134			-
<b>Surplus/(Deficit) for the year</b>	<b>121 282</b>		<b>17 294 953</b>		<b>17 416 235</b>		<b>28 363 059</b>		<b>10 946 824</b>			<b>41 991 196</b>

A U D I T O R - G E N E R A L  
S O U T H A F R I C A

Auditing to build public confidence

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (4) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

CAPITAL EXPENDITURE	ORIGINAL BUDGET 2020 R	BUDGET ADJUSTMENTS 2020 R	FINAL BUDGET 2020 R	ACTUAL OUTCOME 2020 R	BUDGET VARIANCE 2020 R	RESTATE D OUTCOME 2019 R
<b>CAPITAL EXPENDITURE (VOTE)</b>						
<b>Multi-year expenditure</b>						
Financial Services & ICT	2 450 000	(1 070 000)	1 380 000	1 379 949	(51)	1 057 553
Management Services	50 000	(15 000)	35 000	34 818	(182)	635 977
Engineering Services	9 554 714	5 570 000	15 124 714	14 692 854	(431 860)	7 948 583
<b>Total Multi-year expenditure</b>	<b>12 054 714</b>	<b>4 485 000</b>	<b>16 539 714</b>	<b>16 107 622</b>	<b>(432 092)</b>	<b>9 642 114</b>
<b>Single-year expenditure</b>						
Executive and Council	1 939 800	2 407 700	4 347 500	3 977 089	(370 411)	1 618 863
Financial Services & ICT	239 000	1 361 800	1 600 800	3 527 788	1 926 988	1 006 193
Management Services	5 245 731	(1 391 700)	3 854 031	3 536 736	(317 295)	3 359 044
Engineering Services	27 729 494	(10 788 500)	16 940 994	15 896 901	(1 044 093)	21 325 942
<b>Total Single-year expenditure</b>	<b>35 154 025</b>	<b>(8 410 700)</b>	<b>26 743 325</b>	<b>26 938 514</b>	<b>195 189</b>	<b>27 310 042</b>
<b>Total Capital Expenditure by Vote</b>	<b>47 208 739</b>	<b>(3 925 700)</b>	<b>43 283 039</b>	<b>43 046 136</b>	<b>(236 903)</b>	<b>36 952 156</b>



A U D I T O R - G E N E R A L  
S O U T H A F R I C A

Auditing to build public confidence

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (4) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

CAPITAL EXPENDITURE	ORIGINAL BUDGET 2020		BUDGET ADJUSTMENTS 2020		FINAL BUDGET 2020		ACTUAL OUTCOME 2020		BUDGET VARIANCE 2020		RESTATEd OUTCOME 2019	
	R	R	R	R	R	R	R	R	R	R	R	R
<b>CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)</b>												
<b>Governance and administration</b>	<b>4 081 100</b>	<b>228 500</b>	<b>4 309 600</b>	<b>6 226 217</b>	<b>1 916 617</b>	<b>2 850 620</b>						
Executive and council	9 800	(400)	9 400	9 206	(194)	180 404						
Finance and administration	4 071 300	77 900	4 149 200	6 217 011	2 067 811	2 668 981						
Internal audit	-	151 000	151 000	-	(151 000)	1 235						
<b>Community and public safety</b>	<b>3 661 831</b>	<b>(930 900)</b>	<b>2 730 931</b>	<b>2 585 076</b>	<b>(145 855)</b>	<b>4 693 122</b>						
Community and social services	50 000	(5 000)	45 000	88 287	43 287	1 041 198						
Sport and recreation	3 142 331	(935 000)	2 207 331	1 962 041	(245 290)	3 648 124						
Public safety	465 000	10 500	475 500	531 648	56 148	-						
Housing	4 500	(1 400)	3 100	3 100	-	3 800						
<b>Economic and environmental services</b>	<b>13 340 438</b>	<b>(2 580 800)</b>	<b>10 759 638</b>	<b>9 869 090</b>	<b>(890 548)</b>	<b>15 417 715</b>						
Planning and development	1 856 900	793 000	2 649 900	2 455 515	(194 385)	32 452						
Road transport	11 303 538	(3 373 800)	7 929 738	7 250 405	(679 333)	15 385 264						
Environmental protection	180 000	-	180 000	163 170	(16 830)	-						
<b>Trading services</b>	<b>26 055 370</b>	<b>(2 107 500)</b>	<b>23 947 870</b>	<b>23 168 600</b>	<b>(779 270)</b>	<b>13 990 699</b>						
Energy sources	5 838 352	4 982 500	10 820 852	10 766 458	(54 394)	9 351 033						
Water management	3 030 000	1 988 000	5 018 000	4 138 214	(879 786)	1 291 354						
Waste water management	15 637 018	(9 078 000)	6 559 018	6 566 182	7 164	766 267						
Waste management	1 550 000	-	1 550 000	1 697 747	147 747	2 582 045						
<b>Other</b>	<b>70 000</b>	<b>1 465 000</b>	<b>1 535 000</b>	<b>1 197 154</b>	<b>(337 846)</b>	<b>-</b>						
<b>Total Capital Expenditure - Standard</b>	<b>47 208 739</b>	<b>(3 925 700)</b>	<b>43 283 039</b>	<b>43 046 136</b>	<b>(236 903)</b>	<b>36 952 156</b>						



AUDITOR-GENERAL  
SOUTH AFRICA

Auditing to build public confidence

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (4) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

CAPITAL EXPENDITURE	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATE
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	2020	2020	2020	2020	2020	2019
	R	R	R	R	R	R
<b>CAPITAL EXPENDITURE (FUNDING SOURCES)</b>						
National Government	10 641 087	3 610 000	14 251 087	14 286 513	35 426	19 368 376
Provincial Government	2 300 000	3 216 000	5 516 000	4 833 741	(682 259)	1 313 981
<b>Transfers recognised - capital</b>	<b>12 941 087</b>	<b>6 826 000</b>	<b>19 767 087</b>	<b>19 120 254</b>	<b>(646 833)</b>	<b>20 682 357</b>
Public contributions & donations	-	-	-	2 047 134	2 047 134	-
Borrowing	19 988 476	(10 339 500)	9 648 976	7 709 276	(1 939 700)	6 623 301
Internally generated funds	14 279 176	(412 200)	13 866 976	14 169 472	302 496	9 646 498
<b>Total Capital Funding</b>	<b>47 208 739</b>	<b>(3 925 700)</b>	<b>43 283 039</b>	<b>43 046 136</b>	<b>(236 903)</b>	<b>36 952 156</b>



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

28 February 2021

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (5) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

CASH FLOWS	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATE
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	2020	2020	2020	2020	2020	2019
	R	R	R	R	R	R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Property rates	67 809 140	(2 364 003)	65 445 137	70 120 375	4 675 238	63 449 416
Service charges	174 536 236	(432 291)	174 103 945	170 183 681	(3 920 264)	159 304 825
Other revenue	17 854 354	320 506	18 174 860	15 066 562	(3 108 297)	22 740 322
Government - operating	98 669 913	2 742 000	101 411 913	44 116 011	(57 295 902)	42 118 265
Government - capital	12 441 087	6 675 000	19 116 087	19 164 365	48 278	20 423 479
Interest	4 130 030	696 187	4 826 217	7 663 829	2 837 613	7 550 830
<b>Payments</b>						
Suppliers and employees	(358 379 125)	4 592 358	(353 786 766)	(288 712 583)	65 074 183	(257 634 422)
Finance charges	(2 864 200)	(491 500)	(3 355 700)	(3 091 359)	264 341	(1 856 421)
Transfers and Grants	(2 025 900)	(545 100)	(2 571 000)	(3 455 128)	(884 128)	(580 970)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>12 171 535</b>	<b>11 193 156</b>	<b>23 364 692</b>	<b>31 055 754</b>	<b>7 691 062</b>	<b>55 515 323</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
Proceeds on disposal of Assets	5 000 000	-	5 000 000	5 073 906	73 906	5 410 131
Decrease other non-current receivables	7 248	433	7 681	(639 137)	(646 818)	(1 392 051)
<b>Payments</b>						
Capital assets	(47 208 739)	3 925 700	(43 283 039)	(40 556 472)	2 726 567	(37 245 713)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(42 201 491)</b>	<b>3 926 133</b>	<b>(38 275 358)</b>	<b>(36 121 703)</b>	<b>2 153 655</b>	<b>(33 217 63)</b>

# CAPE AGULHAS LOCAL MUNICIPALITY

## APPENDIX E (5) (UNAUDITED)

### NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2020

CASH FLOWS	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATED
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	2020	2020	2020	2020	2020	2019
	R	R	R	R	R	R
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
Borrowing long term/refinancing	16 778 596	(16 778 596)	-	-	-	17 000 000
Increase (decrease) in consumer deposits	241 304	40 485	281 789	331 049	49 260	189 029
<b>Payments</b>						
Repayment of borrowing	(5 200 000)	(203 731)	(5 403 731)	(5 962 686)	(558 954)	(3 506 160)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>11 819 900</b>	<b>(16 941 842)</b>	<b>(5 121 943)</b>	<b>(5 631 637)</b>	<b>(509 694)</b>	<b>13 682 869</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(18 210 056)</b>	<b>(1 822 553)</b>	<b>(20 032 609)</b>	<b>(10 697 586)</b>	<b>9 335 023</b>	<b>35 970 559</b>
Cash/cash equivalents at the year begin:						
Cash/cash equivalents at the year end:	40 401 900	43 336 970	83 738 870	83 738 870	-	47 768 311
	22 191 844	41 514 417	63 706 261	73 041 284	9 335 022	83 738 870
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(18 210 056)</b>	<b>(1 822 553)</b>	<b>(20 032 609)</b>	<b>(10 697 586)</b>	<b>9 335 023</b>	<b>35 970 559</b>



AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

28 February 2021