

CAPE AGULHAS MUNICIPALITY



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2022/23

SECTION 71 REPORT FOR THE MONTH ENDING 31 AUGUST 2022

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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 **31 August 2022**.

52. The mayor of a municipality—

(d) 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.

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 **monthly report** and supporting documentation for the consolidated period ending **31 August 2022** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the **Service Delivery and Budget Implementation Plan (SDBIP)** projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

1. INTRODUCTION

2. PURPOSE OF THE REPORT – SECTION 71

The purpose of this report is to comply with 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 particular 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 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.

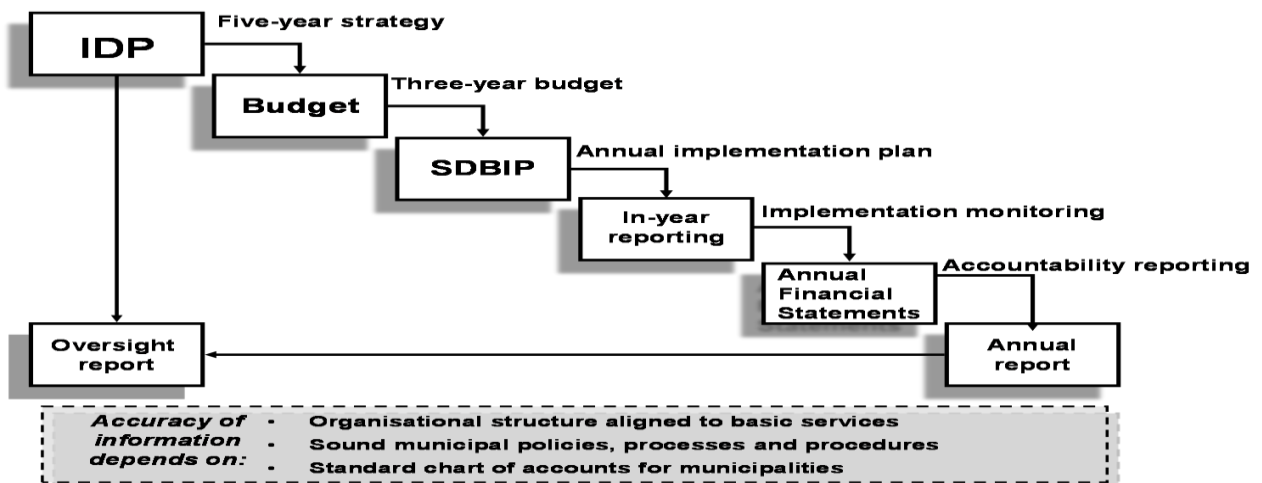
3.1 Budget Process:

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:

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

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



This report is the 2nd report for the new financial year 2022/23. The municipality has already submitted its Annual Financial Statement to Auditors General on 31 August 2022 whereafter an audit action plan will be compiled and implemented to ensure the outcomes and recommendations of Auditor General are taking into account with future reporting cycles.

4. SUMMARY FINANCIAL PERFORMANCE

General Financial Performances

Most municipal activities during the month of August were to compile, finalize and submit its Annual Financial Statements to Auditors General which were due on 31 August 2022. More meaningful budget reporting will follow in future reporting periods.

Revenue Performance

The second month of the financial year provide limited information in times of revenue generated. Total revenue performances to date excluding capital transfers are R94m a variance of only 5%.

Expenditure Performance

Expenditure performance of R34,8m were recorded and R65,9m for year to date. Administration is continuously monitor spending of the municipality

Capital performance

Capital performance to date amounts to R181 000. At this stage lots of planning and projections in terms of SCM processes are being implemented. Performance of projects will commence over the next few months with capital budget for the year budgeted at R70,6m.

The National Norm is 95% for capital spending and this is also the municipal target as per HIGH level SDBIP targets.

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.

6. COUNCIL FOCUS AREAS (CASH FLOW / LIQUIDITY)

The financial ratios need to be complete and updated in the report. This is also a requirement in terms of the Circular 71 communicated by National Treasury. Administration endeavour due to the impact of available funds to ensure reporting included as part of the quarterly information to Council.

Budget implementation:

Council identified the ratios as focus areas and these ratios will be monitored monthly and action plans developed to ensure the achievement of council's sustainability objectives.

7. MFMA LEGISLATED DUE DATES / LIST OF ACTIVITIES

THE FOLLOWING LIST OF ACTIVITIES ARE DUE FOR REPORTING MONTH OF AUGUST 2022 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	31 August	Prepare AFS to submit to AG	Completed
Section 71	12 August	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National treasury	Completed
Section 74	12 August	Cash Management Reporting – Provincial Treasury	Completed
Provincial circular	31 August	Provincial roll-over Unspent grant letter -submit to Provincial treasury	Completed

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 August 2022	Movements for the month			Balance as at 31 August 2022	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
					Month	Year to date	
Municipality							
<i>Interest Received YTD</i>	-				-		
<i>Standard Bank</i>	10 000 000	10 000 000	10 000 000		10 000 000	1 575	50 411
<i>FNB</i>	34 200 000	-	-		34 200 000	128 386	312 831
<i>ABSA (CRR)</i>	34 626 050	-	-		34 626 050	193 213	386 426
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	5 165	10 330
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	10 442	20 884
<i>Nedbank</i>	-	-	-		-	-	-
<i>Nedbank (CRR)</i>	20 000 000	20 000 000	-		-	3 151	100 822
<i>Investec</i>	-	-	-		-	-	-
	-				-		
BANK DEPOSITS	102 615 050	30 000 000	10 000 000	-	82 615 050	341 932	881 705

9. 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 Number	Loan start date	Loan settlement date	Loan Amount	Repayment installment	Balance 01 August 22	New loans raised	Balance 31 August 22
ABSA - Infrastr. (Old Nostra)	3044713107	30 June 2016	30 June 2026	1 200 000,00	200 393,14	636 613,49	-	636 613,49
ABSA - Various	3046537820	06 July 2017	30 June 2027	2 400 000,00	385 310,66	1 485 480,32	-	1 485 480,32
Nedbank - Infrastructure Medium Term	INFRA 4	27 June 2019	30 June 2024	4 120 000,00	1 034 895,46	1 648 000,00	-	1 648 000,00
Nedbank - Infrastructure Long Term	INFRA 2	26 June 2018	30 June 2028	7 000 000,00	1 189 186,36	4 200 000,00	-	4 200 000,00
Nedbank	Asset Finance	26 June 2019	30 June 2024	2 880 000,00	723 422,06	1 152 000,00	-	1 152 000,00
Nedbank - Infrastructure	INFRA 1	26 June 2018	30 June 2023	3 000 000,00	701 338,84	600 000,00	-	600 000,00
Nedbank - Infrastructure	INFRA 3	27 June 2019	30 June 2029	10 000 000,00	1 769 003,84	7 000 000,00	-	7 000 000,00
Std Bank - Motor Vehicle Fleet	Medium (655414)	29 June 2021	30 June 2024	4 800 000,00	1 776 574,16	3 296 455,25	-	3 296 455,25
Std Bank - New and Upgrade Infrastructure	Asset (655433)	29 June 2021	30 June 2026	2 318 000,00	548 085,44	1 910 551,55	-	1 910 551,55
Std Bank - New and Upgrade Infrastructure	Long (655414)	29 June 2021	30 June 2031	27 082 000,00	3 631 866,70	25 033 738,11	-	25 033 738,11
FNB - Motor Vehicle Fleet		27 June 2022	30 June 2027	8 542 000,00	2 050 737,06	8 542 000,00	-	8 542 000,00
FNB - New and Upgrade Infrastructure		27 June 2022	30 June 2027	4 091 200,00	983 738,50	4 091 200,00	-	4 091 200,00
FNB - New and Upgrade Infrastructure		27 June 2022	30 June 2032	21 992 850,00	3 089 685,76	21 992 850,00	-	21 992 850,00
Total					11 960 076,66	81 588 888,72	-	81 588 888,72

10. CASH AND CASH COMMITMENTS / LIQUIDTY ASSESSMENT

As part of the Provincial Treasury legislated oversight responsibilities the municipality is required to report on the Cash and cash COMMITMENTS relating to the available cash balance at the end of the reporting period. A report is submitted to Treasury reflecting the available cash with related commitments as required.

Please find below the detail report as per Cash management commitments as follows:

WC033 - CAPE AGULHAS MUNICIPALITY		
REPORTING MONTH:	31 August 2022	
Commitments against Cash & Cash Equivalents		
DESCRIPTION	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	116 235	139 827
Commitments:	77 062	102 744
Unspent Loans	33 801	33 801
Unspent Grants	3 761	26 681
Capital Funding Requirement 2019/20 (cash resources)		
Capital Replacement Reserve by 30 June 2021	39 500	39 500
Loan repayment due 30 June	-	-
Projected salary	-	-
Projected creditors	-	1 823
Capital commitment outstanding	-	939
Year-end creditor payments (partly funded)		
Surplus / (Deficit)	39 173	37 083

11. DEBTORS MANAGEMENT / INTERVENTIONS

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
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	4 973 746,00	1 570 686,00	1 018 124,00	898 841,00	1 364 915,00	235 352,00	1 485 919,00	284 334,00	11 831 917,00
Trade and Other Receivables from Exchange Transactions - Electricity	11 686 677,00	2 055 070,00	1 137 801,00	301 496,00	786 653,00	142 795,00	1 397 631,00	535 554,00	18 043 677,00
Receivables from Non-exchange Transactions - Property Rates	5 452 921,00	19 646 147,00	981 789,00	294 141,00	645 551,00	179 487,00	2 328 365,00	2 563 267,00	32 091 668,00
Receivables from Exchange Transactions - Waste Water Management	2 740 174,00	748 488,00	548 619,00	200 277,00	687 544,00	181 533,00	892 499,00	222 797,00	6 221 931,00
Receivables from Exchange Transactions - Water Management	3 914 065,00	1 092 211,00	770 022,00	276 115,00	939 688,00	246 633,00	1 338 454,00	331 017,00	8 908 205,00
Receivables from Exchange Transactions - Property Rental Debtors	101 444,00	195 219,00	1 501 865,00	121 395,00	54 905,00	54 927,00	664 393,00	1 084 602,00	3 778 750,00
Interest on Arrear Debtor Accounts	815 012,00	204 903,00	213 930,00	73 441,00	454 177,00	88 330,00	742 221,00	609 508,00	3 201 522,00
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 3 111 484,00	56 187,00	155 610,00	25 033,00	162 997,00	30 198,00	143 743,00	247 941,00	- 2 289 775,00
Total By Income Source	26 572 555,00	25 568 911,00	6 327 760,00	2 190 739,00	5 096 430,00	1 159 255,00	8 993 225,00	5 879 020,00	81 787 895,00
Debtors Age Analysis By Customer Group									
Organs of State	- 312 442,00	386 000,00	285 477,00	118 014,00	152 057,00	100 044,00	484 434,00	1 582 415,00	2 795 999,00
Commercial	7 513 210,00	3 966 109,00	2 199 417,00	187 668,00	277 781,00	104 055,00	1 855 048,00	2 253 677,00	18 356 965,00
Households	19 375 164,00	21 195 658,00	3 841 845,00	1 883 989,00	4 665 641,00	954 239,00	6 643 893,00	1 984 492,00	60 544 921,00
Other	- 3 377,00	21 144,00	1 021,00	1 068,00	951,00	917,00	9 850,00	58 436,00	90 010,00
Total By Customer Group	26 572 555,00	25 568 911,00	6 327 760,00	2 190 739,00	5 096 430,00	1 159 255,00	8 993 225,00	5 879 020,00	81 787 895,00

The age analysis for debtors reported that a total of **R81,8m** of debt is outstanding for the reporting period.

Currently the municipality implemented the following initiatives in terms of debt collection:

- All outstanding debt longer than 90 days has been handed over to the external service provider to collect as per the new SCM tender awarded.
- Debt older than 30 to 90 days is being pursued internally by the Income department (Masakhane)

Historically due to the Property rates valuation implementation the first month of the financial year is seen as abnormal period with respect to the debt collection. The yearly property rates payable at the end of October yearly is levied.

Analysis of the debtor's book of the municipality reflects the following:

- Household debts – R60 544 921 (74% of all outstanding debtors)

12. mSCOA IMPLEMENTATION

The new budget of 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 focused attention can be given to ensure compliance with the latest financial reforms introduced by National Treasury.

The implementation of MSCOA requirements is a continuous process with many challenges already addressed.

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 are 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. 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

Total cost saving disclosure in the In-year report

COST CONTAINMENT IN-YEAR REPORT

MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent
<i>Use of Consultants</i>	7 063 600,00	492 235,78	-	-	-	492 235,78	6 571 364,22	7,0%
<i>Use of RME contractors</i>	10 096 600,00	838 143,38	-	-	-	838 143,38	9 258 456,62	8,3%
<i>Travel and subsistence</i>	332 800,00	38 432,14	-	-	-	38 432,14	294 367,86	11,5%
<i>Domestic accommodation</i>	213 600,00	23 999,51	-	-	-	23 999,51	189 600,49	11,2%
<i>Sponsorship, events and catering</i>	181 700,00	26 534,01	-	-	-	26 534,01	155 165,99	14,6%
<i>Communication</i>	377 800,00	41 598,13	-	-	-	41 598,13	336 201,87	11,0%
<i>Other related expenditures</i>	1 033 200,00	91 611,48	-	-	-	91 611,48	941 588,52	8,9%
Total	19 299 300,00	1 552 554,43	-	-	-	1 552 554,43	17 746 745,57	8,0%

PART B

14. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	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	81 031	81 511	-	4 897	37 220	35 500	1 720	5%	81 511
Service charges	223 789	241 821	-	20 283	39 399	40 303	(904)	-2%	241 821
Investment revenue	4 783	2 506	-	254	365	418	(53)	-13%	2 506
Transfers and subsidies	48 416	53 037	-	-	14 444	17 285	(2 841)	-16%	53 037
Other own revenue	35 277	38 439	-	1 279	2 610	6 406	(3 796)	-59%	38 439
Total Revenue (excluding capital transfers and contributions)	393 296	417 313	-	26 714	94 038	99 913	(5 875)	-6%	417 313
Employee costs	157 389	167 932	-	12 298	24 699	26 647	(1 947)	-7%	167 932
Remuneration of Councillors	5 577	5 777	-	483	966	963	3	0%	5 777
Depreciation & asset impairment	19 950	10 827	-	902	1 805	1 805	(0)	-0%	10 827
Finance charges	9 430	6 564	-	-	-	1 094	(1 094)	-100%	6 564
Inventory consumed and bulk purchases	130 834	140 289	-	16 039	29 801	18 374	11 427	62%	140 289
Transfers and subsidies	2 354	2 361	-	478	578	394	185	47%	2 361
Other expenditure	60 934	75 411	-	4 606	8 143	13 101	(4 958)	-38%	75 411
Total Expenditure	386 468	409 161	-	34 807	65 992	62 376	3 616	6%	409 161
Surplus/(Deficit)	6 828	8 152	-	(8 093)	28 047	37 538	(9 491)	-25%	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	25 102	31 504	-	-	-	2 812	(2 812)	-100%	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	365	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 295	39 656	-	(8 093)	28 047	40 350	(12 303)	-30%	39 656
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32 295	39 656	-	(8 093)	28 047	40 350	(12 303)	-30%	39 656
Capital expenditure & funds sources									
Capital expenditure	72 502	70 616	-	153	181	988	(807)	-82%	70 616
Capital transfers recognised	24 729	28 004	-	1	1	-	1	#DIV/0!	28 004
Borrowing	13 937	19 088	-	-	29	103	(75)	-72%	19 088
Internally generated funds	33 836	23 524	-	151	151	885	(733)	-83%	23 524
Total sources of capital funds	72 502	70 616	-	153	181	988	(807)	-82%	70 616
Financial position									
Total current assets	188 717	257 356	-	-	232 182	-	-	-	257 356
Total non current assets	543 139	629 471	-	-	558 602	-	-	-	629 471
Total current liabilities	67 616	94 374	-	-	103 197	-	-	-	94 374
Total non current liabilities	174 425	180 407	-	-	180 912	-	-	-	180 407
Community wealth/Equity	491 908	612 047	-	-	506 675	-	-	-	612 047
Cash flows									
Net cash from (used) operating	(107 499)	48 052	-	13 049	25 681	2 652	(23 029)	-868%	48 052
Net cash from (used) investing	(36 203)	(55 616)	-	2 708	(8 007)	1 512	9 519	630%	(55 616)
Net cash from (used) financing	34 626	13 330	-	-	-	(960)	(960)	100%	13 330
Cash/cash equivalents at the month/year end	284	125 110	123 457	-	141 130	126 662	(14 469)	-11%	129 223
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	26 573	25 569	6 328	2 191	5 096	1 159	8 993	5 879	81 788
Creditors Age Analysis									
Total Creditors	1 267	1	-	-	-	-	-	-	1 268

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		158 928	153 811	-	5 493	52 858	56 367	(3 509)	-6%	153 811
Executive and council		33 385	37 037	-	-	14 444	14 699	(255)	-2%	37 037
Finance and administration		125 543	116 774	-	5 493	38 414	41 668	(3 254)	-8%	116 774
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 160	16 790	-	471	993	2 789	(1 796)	-64%	16 790
Community and social services		7 259	7 463	-	21	38	1 235	(1 196)	-97%	7 463
Sport and recreation		6 726	8 483	-	450	955	1 414	(459)	-32%	8 483
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	844	-	-	-	141	(141)	-100%	844
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 663	11 054	-	451	759	1 842	(1 084)	-59%	11 054
Planning and development		3 979	3 180	-	157	328	530	(202)	-38%	3 180
Road transport		3 415	4 045	-	255	348	674	(327)	-48%	4 045
Environmental protection		2 268	3 830	-	39	83	638	(556)	-87%	3 830
<i>Trading services</i>		236 013	267 163	-	20 299	39 428	41 727	(2 299)	-6%	267 163
Energy sources		151 470	174 959	-	13 687	26 304	29 193	(2 889)	-10%	174 959
Water management		43 259	49 444	-	2 873	5 790	5 407	383	7%	49 444
Waste water management		17 308	18 314	-	1 503	2 901	3 052	(152)	-5%	18 314
Waste management		23 975	24 446	-	2 236	4 433	4 074	359	9%	24 446
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 763	448 817	-	26 714	94 038	102 725	(8 687)	-8%	448 817
Expenditure - Functional										
<i>Governance and administration</i>		115 302	118 757	-	10 093	19 208	20 346	(1 138)	-6%	118 757
Executive and council		15 457	15 017	-	1 434	2 430	3 772	(1 341)	-36%	15 017
Finance and administration		98 233	101 909	-	8 518	16 481	16 284	197	1%	101 909
Internal audit		1 612	1 831	-	140	296	290	6	2%	1 831
<i>Community and public safety</i>		31 858	35 897	-	2 282	4 281	5 766	(1 485)	-26%	35 897
Community and social services		10 913	13 061	-	945	1 762	2 076	(315)	-15%	13 061
Sport and recreation		14 188	14 957	-	964	1 792	2 414	(622)	-26%	14 957
Public safety		3 625	4 082	-	110	220	667	(447)	-67%	4 082
Housing		3 133	3 798	-	264	508	609	(102)	-17%	3 798
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 028	48 039	-	2 745	5 447	7 423	(1 976)	-27%	48 039
Planning and development		12 791	15 157	-	964	1 980	2 138	(158)	-7%	15 157
Road transport		21 578	21 625	-	1 352	2 621	3 466	(844)	-24%	21 625
Environmental protection		7 659	11 258	-	429	845	1 819	(974)	-54%	11 258
<i>Trading services</i>		197 280	206 467	-	19 687	37 056	28 841	8 215	28%	206 467
Energy sources		129 515	140 202	-	15 114	29 643	18 256	11 386	62%	140 202
Water management		26 168	24 946	-	1 828	3 150	3 970	(820)	-21%	24 946
Waste water management		15 859	13 701	-	1 474	2 227	2 222	6	0%	13 701
Waste management		25 738	27 619	-	1 271	2 036	4 393	(2 357)	-54%	27 619
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386 468	409 161	-	34 807	65 992	62 376	3 616	6%	409 161
Surplus/ (Deficit) for the year		32 295	39 656	-	(8 093)	28 047	40 350	(12 303)	-30%	39 656

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2021/22		Budget Year 2022/23						
		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 - COUNCIL & EXECUTIVE ADMINISTRATION	1	38 743	39 493	-	127	14 784	15 108	(324)	-2.1%	39 493
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		105 295	102 630	-	5 427	38 171	38 762	(591)	-1.5%	102 630
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		5 684	7 874	-	294	430	1 312	(882)	-67.2%	7 874
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		14 363	17 115	-	487	1 025	2 843	(1 819)	-64.0%	17 115
Vote 5 - ENGINEERING SERVICES DIRECTORATE		252 350	279 679	-	20 300	39 429	44 362	(4 933)	-11.1%	279 679
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		2 329	2 027	-	78	199	338	(139)	-41.1%	2 027
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	418 763	448 817	-	26 714	94 038	102 725	(8 687)	-8.5%	448 817
Expenditure by Vote										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION	1	39 972	40 961	-	3 450	6 459	7 633	(1 175)	-15.4%	40 961
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		67 162	70 541	-	5 261	10 265	11 273	(1 008)	-8.9%	70 541
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		20 847	25 207	-	1 180	2 348	4 063	(1 716)	-42.2%	25 207
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		33 638	38 143	-	2 727	5 051	6 113	(1 061)	-17.4%	38 143
Vote 5 - ENGINEERING SERVICES DIRECTORATE		198 914	208 266	-	19 798	37 323	29 122	8 201	28.2%	208 266
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		25 935	26 043	-	2 392	4 546	4 171	375	9.0%	26 043
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	386 468	409 161	-	34 807	65 992	62 376	3 616	5.8%	409 161
Surplus/ (Deficit) for the year	2	32 295	39 656	-	(8 093)	28 047	40 350	(12 303)	-30.5%	39 656

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		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		81 031	81 511	-	4 897	37 220	35 500	1 720	5%	81 511
Service charges - electricity revenue		147 271	167 603	-	13 670	26 282	27 934	(1 652)	-6%	167 603
Service charges - water revenue		35 549	31 974	-	2 873	5 790	5 329	461	9%	31 974
Service charges - sanitation revenue		16 993	18 089	-	1 503	2 895	3 015	(120)	-4%	18 089
Service charges - refuse revenue		23 975	24 154	-	2 236	4 433	4 026	407	10%	24 154
Rental of facilities and equipment		2 940	1 564	-	66	249	261	(12)	-5%	1 564
Interest earned - external investments		4 783	2 506	-	254	365	418	(53)	-13%	2 506
Interest earned - outstanding debtors		1 922	1 991	-	144	301	332	(31)	-9%	1 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 656	3 520	-	40	185	587	(401)	-68%	3 520
Licences and permits		4	142	-	-	-	24	(24)	-100%	142
Agency services		3 415	4 045	-	255	348	674	(327)	-48%	4 045
Transfers and subsidies		48 416	53 037	-	-	14 444	17 285	(2 841)	-16%	53 037
Other revenue		11 271	12 177	-	772	1 526	2 029	(504)	-25%	12 177
Gains		13 070	15 000	-	2	2	2 500	(2 498)	-100%	15 000
Total Revenue (excluding capital transfers and contributions)		393 296	417 313	-	26 714	94 038	99 913	(5 875)	-6%	417 313
Expenditure By Type										
Employee related costs		157 389	167 932	-	12 298	24 699	26 647	(1 947)	-7%	167 932
Remuneration of councillors		5 577	5 777	-	483	966	963	3	0%	5 777
Debt impairment		10 344	9 018	-	-	-	1 503	(1 503)	-100%	9 018
Depreciation & asset impairment		19 950	10 827	-	902	1 805	1 805	(0)	0%	10 827
Finance charges		9 430	6 564	-	-	-	1 094	(1 094)	-100%	6 564
Bulk purchases - electricity		112 352	116 487	-	13 640	27 172	14 407	12 766	89%	116 487
Inventory consumed		18 482	23 802	-	2 399	2 628	3 967	(1 339)	-34%	23 802
Contracted services		23 601	30 263	-	1 733	2 232	4 284	(2 052)	-48%	30 263
Transfers and subsidies		2 354	2 361	-	478	578	394	185	47%	2 361
Other expenditure		26 989	36 119	-	2 873	5 911	7 312	(1 401)	-19%	36 119
Losses		-	10	-	-	-	2	(2)	-100%	10
Total Expenditure		386 468	409 161	-	34 807	65 992	62 376	3 616	6%	409 161
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25 102	31 504	-	-	-	2 812	(2 812)	(0)	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		365	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 295	39 656	-	(8 093)	28 047	40 350			39 656
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32 295	39 656	-	(8 093)	28 047	40 350			39 656
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		32 295	39 656	-	(8 093)	28 047	40 350			39 656
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		32 295	39 656	-	(8 093)	28 047	40 350			39 656

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year 2022/23								
		2021/22 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 - COUNCIL & EXECUTIVE ADMINISTRATION		1 216	761	-	4	4	8	(5)	-54%	761
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		3 613	1 721	-	60	60	6	54	932%	1 721
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		486	1 000	-	-	-	91	(91)	-100%	1 000
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		1 662	465	-	16	16	17	(1)	-7%	465
Vote 5 - ENGINEERING SERVICES DIRECTORATE		39 292	39 477	-	-	29	733	(704)	-96%	39 477
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		15 127	11 782	-	72	72	133	(60)	-45%	11 782
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	61 396	55 206	-	153	181	988	(807)	-82%	55 206
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		13	8	-	-	-	-	-	-	8
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		584	4	-	-	-	-	-	-	4
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		281	1 469	-	-	-	-	-	-	1 469
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		678	1 774	-	-	-	-	-	-	1 774
Vote 5 - ENGINEERING SERVICES DIRECTORATE		4 537	8 154	-	-	-	-	-	-	8 154
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		(3 731)	4 000	-	-	-	-	-	-	4 000
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	11 106	15 410	-	-	-	-	-	-	15 410
Total Capital Expenditure		72 502	70 616	-	153	181	988	(807)	-82%	70 616
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		371	1 903	-	77	77	32	45	142%	1 903
Executive and council		13	-	-	-	-	-	-	-	-
Finance and administration		359	1 903	-	77	77	32	45	142%	1 903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 808	3 498	-	4	4	58	(55)	-94%	3 498
Community and social services		82	1 368	-	1	1	58	(57)	-98%	1 368
Sport and recreation		2 371	2 101	-	2	2	-	2	#DIV/0!	2 101
Public safety		355	29	-	-	-	-	-	-	29
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 620	16 753	-	72	72	134	(62)	-46%	16 753
Planning and development		1 314	1 188	-	-	-	2	(2)	-100%	1 188
Road transport		18 838	14 655	-	72	72	100	(28)	-28%	14 655
Environmental protection		468	910	-	-	-	33	(33)	-100%	910
<i>Trading services</i>		48 703	48 463	-	-	29	764	(735)	-96%	48 463
Energy sources		12 141	12 156	-	-	-	517	(517)	-100%	12 156
Water management		10 833	8 325	-	-	29	142	(113)	-80%	8 325
Waste water management		24 901	19 320	-	-	-	103	(103)	-100%	19 320
Waste management		828	8 662	-	-	-	1	(1)	-100%	8 662
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	72 502	70 616	-	153	181	988	(807)	-82%	70 616
Funded by:										
National Government		20 106	27 302	-	-	-	-	-	-	27 302
Provincial Government		4 623	703	-	1	1	-	1	#DIV/0!	703
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 729	28 004	-	1	1	-	1	#DIV/0!	28 004
Borrowing	6	13 937	19 088	-	-	29	103	(75)	-72%	19 088
Internally generated funds		33 836	23 524	-	151	151	885	(733)	-83%	23 524
Total Capital Funding		72 502	70 616	-	153	181	988	(807)	-82%	70 616

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123 298	30 750	-	140 629	30 750
Call investment deposits		-	118 998	-	-	118 998
Consumer debtors		44 403	88 783	-	67 178	88 783
Other debtors		19 234	17 244	-	22 429	17 244
Current portion of long-term receivables		2	3	-	2	3
Inventory		1 780	1 578	-	1 944	1 578
Total current assets		188 717	257 356	-	232 182	257 356
Non current assets						
Long-term receivables		155	154	-	147	154
Investments		-	-	-	-	-
Investment property		40 127	40 301	-	40 125	40 301
Investments in Associate		-	-	-	-	-
Property, plant and equipment		498 660	585 573	-	514 508	585 573
Biological		-	-	-	-	-
Intangible		4 197	3 443	-	3 822	3 443
Other non-current assets		-	-	-	-	-
Total non current assets		543 139	629 471	-	558 602	629 471
TOTAL ASSETS		731 856	886 827	-	790 784	886 827
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		4 047	8 000	-	12 047	8 000
Consumer deposits		5 903	6 095	-	5 938	6 095
Trade and other payables		45 705	65 004	-	70 984	65 004
Provisions		11 960	15 274	-	14 228	15 274
Total current liabilities		67 616	94 374	-	103 197	94 374
Non current liabilities						
Borrowing		77 587	68 993	-	69 594	68 993
Provisions		96 838	111 413	-	111 318	111 413
Total non current liabilities		174 425	180 407	-	180 912	180 407
TOTAL LIABILITIES		242 041	274 781	-	284 109	274 781
NET ASSETS	2	489 815	612 047	-	506 675	612 047
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454 908	574 547	-	467 175	574 547
Reserves		37 000	37 500	-	39 500	37 500
TOTAL COMMUNITY WEALTH/EQUITY	2	491 908	612 047	-	506 675	612 047

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		73 858	80 404	-	12 066	16 398	9 027	7 371	82%	80 404
Service charges		237 107	262 863	-	17 894	34 452	43 810	(9 359)	-21%	262 863
Other revenue		15 438	18 458	-	5 249	9 575	3 076	6 499	211%	18 458
Transfers and Subsidies - Operational		38 998	16 820	-	11 494	25 959	2 723	23 236	853%	16 820
Transfers and Subsidies - Capital		15 298	30 804	-	-	3 840	1 592	2 248	141%	30 804
Interest		-	1 747	-	-	-	291	(291)	-100%	1 747
Dividends								-		
Payments										
Suppliers and employees		(488 198)	(365 404)	-	(33 654)	(64 542)	(58 261)	6 281	-11%	(365 404)
Finance charges								-		
Transfers and Grants		-	2 361	-	-	-	394	394	100%	2 361
NET CASH FROM/(USED) OPERATING ACTIVITIES		(107 499)	48 052	-	13 049	25 681	2 652	(23 029)	-868%	48 052
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 115	15 000	-	2 879	2 879	2 500	379	15%	15 000
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(40 319)	(70 616)	-	(171)	(10 886)	(988)	9 898	-1002%	(70 616)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 203)	(55 616)	-	2 708	(8 007)	1 512	9 519	630%	(55 616)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		34 626	19 088	-	-	-	-	-		19 088
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		-	(5 758)	-	-	-	(960)	(960)	100%	(5 758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		34 626	13 330	-	-	-	(960)	(960)	100%	13 330
NET INCREASE/ (DECREASE) IN CASH HELD		(109 077)	5 767	-	15 757	17 674	3 205			5 767
Cash/cash equivalents at beginning:		109 361	119 343	123 457	123 457	123 457	123 457			123 457
Cash/cash equivalents at monthly/year end:		284	125 110	123 457		141 130	126 662			129 223

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	4.3%	0.0%	0.0%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		19.2%	27.0%	0.0%	15.8%	27.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.9%	23.2%	0.0%	30.1%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		209.7%	184.0%	0.0%	176.2%	184.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	279.1%	272.7%	0.0%	225.0%	272.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		182.4%	158.7%	0.0%	136.3%	158.7%
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		16.2%	25.4%	0.0%	95.4%	25.4%
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))						
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		40.0%	40.2%	0.0%	26.3%	40.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.5%	4.2%	0.0%	0.0%	3.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

15. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2022-23 (M02_S71)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 12 September 2022



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 statements.**
- 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 August 2022** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **EBEN OLIVER PHILLIPS**

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

Signature: _____

Date: 12 September 2022