

CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY
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2023/24

**SECTION 52 REPORT FOR THE
2ND QUARTER ENDING 31 DECEMBER 2023**
(Section 71 report incorporated)

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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 December 2023**.

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 **quarterly report for the 2nd quarter ending 31 December 2023** and supporting documentation for the consolidated period be noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

INTRODUCTION

2.1 PURPOSE

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).

1. STRATEGIC OBJECTIVE

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

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.

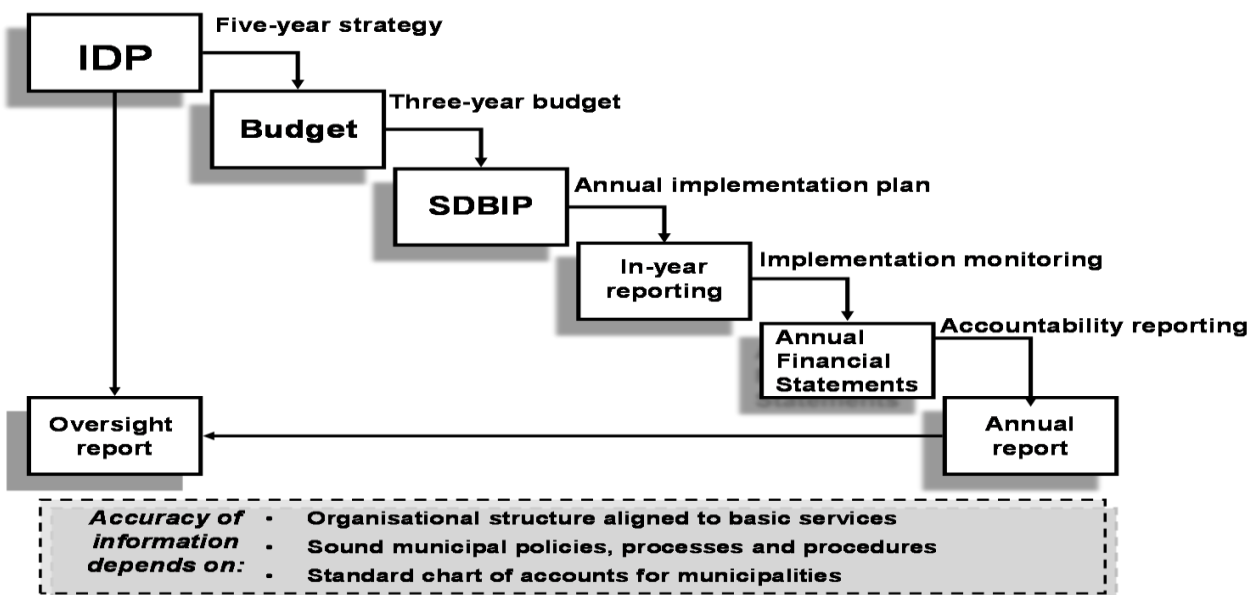
3.1 Budget Process:

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:



The Auditor General of South Africa completed and finalised its annual audit for 2022/23 and the municipality received its 10th consecutive "CLEAN AUDIT". There are however many challenges ahead and processes to be implemented to ensure municipal goals are achieved which is primarily the provision of basic services.

The municipality is currently in process of compiling its Mid-Year Adjustment Budget and Performance Assessment for 2023/24. The Adjustment Budget 2023/24 must be tabled to Council latest 28 February 2024.

4.SUMMARY FINANCIAL PERFORMANCE

Revenue performance

December report marks the end of the second quarter and midway of the financial year. The total revenue recorded at the end of the second quarter totals R243.7m of a budget of R455,677m which is equivalent to 53.47% of revenue budget (see table below).

The abovementioned table compares the revenue recognized against its budget. A more comprehensive table is detailed in Table C4.

Expenditure performance

Total expenditures for the quarter ending 31 December 2023 totals R225m of a total budget of R454,206m. The impact of loadshedding needs to be closely monitored as the national election will be a factor for the rest of the financial year. The municipality already started to review its Organigram and the potential outcome of this process will hopefully be a positive effect on municipal expenditures and operations.

Operating expenditure is underspent by R2.7m as displayed above.

Capital Performance

The capital expenditures for the period ending 31 December 2023 are R19.3m of a budget of R59,9m which is equivalent to 32.2% spending to date. Capital expenditure is underspent by R3.7m

4. VARIANCE ANALYSIS BASED ON C4 BUDGET SUMMARY

Analysis of variance on the C4 report with a 10% variance on the performance of the municipality.

Financial Performances

Revenue items

Service charges – Water (+26%)

The performance for water services revenues is above the projections for the quarter ending 31 December. Different reasons for this, new initiatives that were introduced with the water tariff structures during the budget process. The effect of the reduction from 6kl free basic water to all residents to only 3kl.

Interest from Current and Non-Current Assets (+65%)

A positive YTD variance of 65% because of more cash being held on investments than anticipated during the original budget. An adjustment may be done to the budget after considering the mid-year financial results.

Rental from Fixed Assets (-113%)

A correction needs to be made as YTD amount shows negative revenue. The municipality needs to ensure that the transactions processed are correctly accounted.

Fines, penalties and forfeits (-61%)

The collection of traffic fines is generally a challenge as it will be discussed during the Adjustment Budget meetings to ensure mechanisms are in place to address challenges and an adjusted revenue amount based on available resources.

Gains on disposal of Assets (-79%)

As part of the budget process the council identified numerous strategic properties for sale. The administrative process will be implemented during the 2nd quarter of the financial year as part of Adjustment Budget discussions. The administration is busy compiling the list of properties and council items to ensure the SCM process can commence within the next quarter. The municipality budgeted a total of R15m from the disposal of assets. The non achievement of the above targets will place a significant risk on the municipal revenue mix due to the allocation of additional budgeted expenditures based on the projections. This will need to be carefully monitored and managed.

Expenditure items

Remuneration of councillors

This is mainly due to the Gazetted increase that was not processed to date and only accounted for during the next few reporting cycles.

Bulk purchases – electricity (+18%)

Bulk Purchases – Electricity already overspent by 18% at midpoint of financial year. An adjustment may be done to the budget after considering the mid-year financial results. Existing risk continues due to the impact of reduction in sale on the overall performance of the municipality.

Debt impairment (-100%)

Debt impairment is mostly accounted for at the end of the financial year. The provincial treasury already indicated that the municipality needs to implement internal controls to ensure that expenditures can be accounted for throughout the financial year.

Contracted services (-19%)

Contracted services consist of the following – external consultancy services, example town planning / rezoning / financial consultancy services as well as repairs and maintenance related expenses. It is combination of different under-over expenditures.

5. COUNCIL – EQUITABLE SHARE ALLOCATION FUNDING

Equitable share is a allocation received from National Government as part of the yearly Budget allocations of government as communicated in the yearly budget speech of the Minister of Finance during February yearly.

The Equitable share allocation is a Schedule 3 and based on the yearly DORA Division of Revenue Act the allocation formulae - **LGES = BS + (I + CS)xRA ± C**

where

- LGES is the local government equitable share
- BS is the basic services component
- I is the institutional component
- CS is the community services component
- RA is the revenue adjustment factor
- C is the correction and stabilisation factor

2023/24	2024/25	2025/26
R40,380,000	R43,729,000	R47,082,000

The funds are used to fund the following expenditures in the municipal budget with year-to-date expenditures as follows:

mSCOAConfigDescription	TotalBudget	YearToDateBudge	YearToDateActual
FREE BASIC SERVICES - WATER	8 750 740,00	2 702 896,00	1 637 801,19
FREE BASIC SERVICES - SANITATION	6 468 060,00	1 963 125,00	769 215,45
FREE BASIC SERVICES - REFUSE REMOVAL	9 214 810,00	2 828 913,00	1 135 715,84
FREE BASIC SERVICES - ELECTRICITY	500 000,00	196 708,00	22 385,47
FREE BASIC SERVICES - ELECTRICITY (ESCOM)	658 810,00	223 769,00	207 925,48
	25 592 420,00	7 915 411,00	3 773 043,43

Based on the above table it is evident that the municipal Equitable share allocation is allocated to the provision of basic services of 63% of the allocation received. The EQS is also used to fund other Operational expenditures as per the grant conditions etc. Councillor allowances, administrative expenditure relating to the functioning of the municipality.

The review of the municipal monthly billing of household on the municipal indigent register / Masakhane will impact the spending reflected on free basic services.

6. MFMA LEGISLATED DUE DATES / LIST OF ACTIVITIES

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF DECEMBER 2023 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 71	15 January	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	
Section 74	15 January	Cash Management Reporting – Provincial Treasury	
Section 11	31 January	Quarterly withdrawals and report – Submitted to Council	
Section 52	31 January	Quarterly section 52 report to Council	
Section 72 (1)	25 January	Mid-Year Budget and Performance Assessment	

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF FEBRUARY 2024 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 71	14 February	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	
Section 74	14 February	Cash Management Reporting – Provincial Treasury	
Section 72 (3)	31 January	Table Adjustment Budget	

7. BANK RECONCILIATION

1/12/24, 2:46 PM

BRS02

Production

Bank Reconciliation Summary

WC033 Cape Agulhas Local Municipality Production

AccountNo

0000004058832586 ABSA

Financial Mth

2312

Opening Balances

Opening Balance on 20231201
 Reconciliatory Item brought forward
 Reconciled opening balance 20231201

Bank Statement

44,507,486.89+
 238,135,198.48-
 193,627,711.59-

Cashbook

193,627,711.59-
 193,627,711.59-

Reconciled Movements

Deposits 032628000011
 Interest Received 032628000016
 Withdrawals 032628000015
 Charges 032628000017

101,756,809.90+
 383,174.69+
 51,730,684.82-
 185,424.30-

238,978,152.21+
 383,174.69+
 51,891,451.69-
 185,424.30-

Unreconciled Movements

Pending Approval
 Unmatched

0
 448,550.18+

0
 106,116,405.35+

Closing Balances

Closing balance 032628000010
 Reconciliatory Item Carried forward
 Reconciled Closing Balance 20231231

95,179,912.54+
 4,593,232.13+
99,773,144.67+

99,773,144.67+
99,773,144.67+

Breakdown of Unreconciled Items

Bank credits not in Cashbook
 Cashier deposits not in Bank
 Outstanding from prior periods
 Payments not in Bank
 Bank debits not in Cashbook

1,102,759.73+
 1,303,519.56+
 652.14-
 42,483.01-
 654,209.55-

Pending Auto Match Approvals
 Pending Journals
 Bank Charges
 Interest Paid

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 Dec 2023	Movements for the month			Balance as at 31 Dec 2023	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
Municipality							
<i>Interest Received YTD</i>	-				-		
<i>Standard Bank (CRR)</i>	30 000 000	-	-		30 000 000	67 685	705 322
<i>Standard Bank</i>	-	-	-		-		673 065
ABSA (CRR)	-	-	-		-	-	-
Nedbank (CRR)	-	-	-		-	-	-
Nedbank (CRR)	25 000 000	-	-		25 000 000	54 062	579 303
Nedbank	-	-	-		-		561 901
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	5 164	30 987
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	10 442	62 653
<i>Nedbank</i>	-	-	-		-	-	-
<i>Investec</i>	-	-	-		-	-	-
	-				-		
BANK DEPOSITS	58 789 000	-	-	-	58 789 000	137 353	2 613 231

9. LONG-TERM BORROWING / DEBT

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

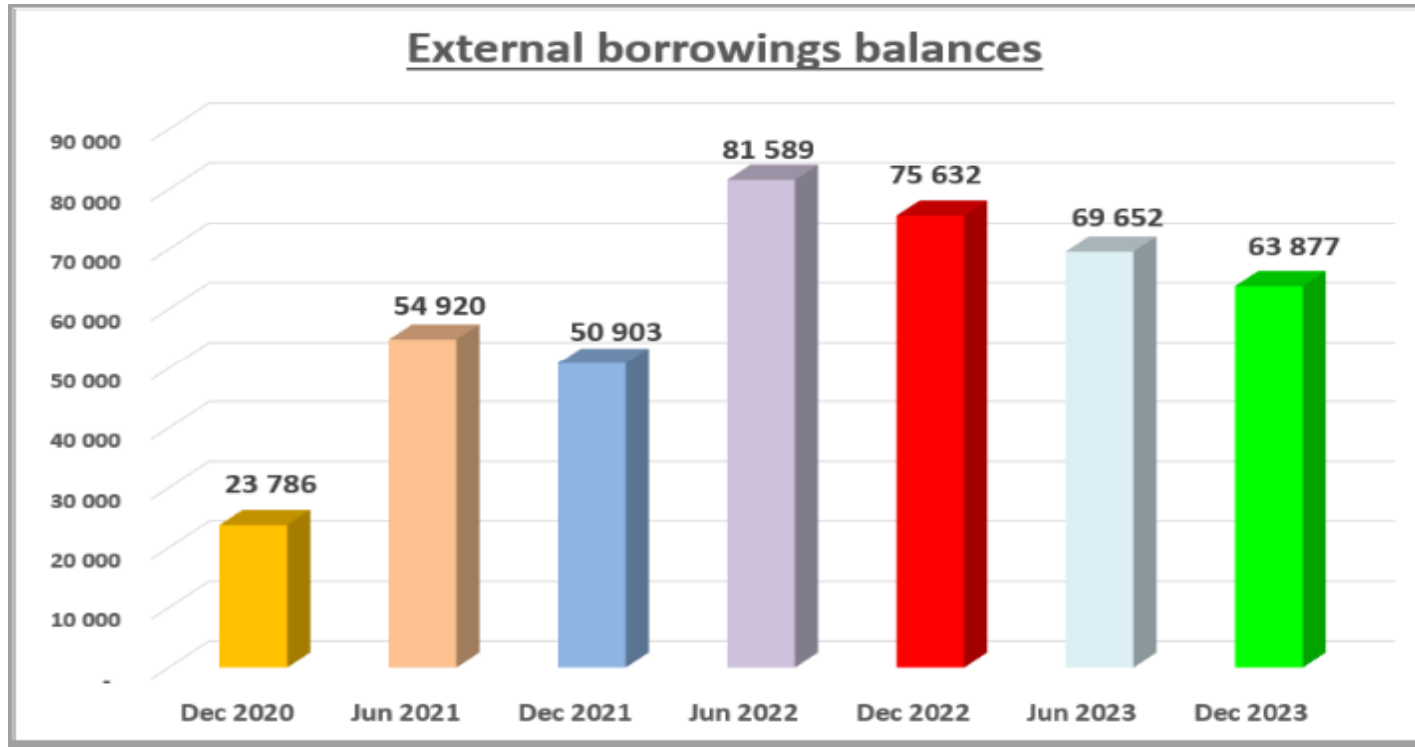
Name of municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH - 31 DECEMBER 2023

Lending Institution	Loan Number	Institution	Loan start date	Loan settlement date	Loan Period	Loan Amount	Balance 01 December 2023	Capital Repayment	Balance 31 December 2023
ABSA - Infrastr. (Old Nostra)	3044713107	ABSA	30 June 2016	30 June 2026	10 years	1 200 000,00	501 668,00	72 935,96	428 732,04
ABSA - Various	3046537820	ABSA	06 July 2017	30 June 2027	10 years	2 400 000,00	1 243 529,00	129 681,82	1 113 847,18
Nedbank - Infrastructure Medium Term	INFRA 4	ABSA	27 June 2019	30 June 2024	5 years	4 120 000,00	824 000,00	412 000,00	412 000,00
Nedbank - Infrastructure Long Term	INFRA 2	Nedbank	26 June 2018	30 June 2028	10 years	7 000 000,00	3 500 000,00	350 000,00	3 150 000,00
Nedbank	Asset Finance	Nedbank	26 June 2019	30 June 2024	5 years	2 880 000,00	576 000,00	288 000,00	288 000,00
Nedbank - Infrastructure	INFRA 3	Nedbank	27 June 2019	30 June 2029	10 years	10 000 000,00	6 000 000,00	500 000,00	5 500 000,00
Std Bank - Motor Vehicle Fleet	Medium (655404)	Standard Bank	29 June 2021	30 June 2024	3 years	4 800 000,00	1 698 194,00	836 295,34	861 898,66
Std Bank - New and Upgrade Infrastructure	Asset (655433)	Standard Bank	29 June 2021	30 June 2026	5 years	2 318 000,00	1 476 485,00	227 513,61	1 248 971,39
Std Bank - New and Upgrade Infrastructure	Long (655414)	Standard Bank	29 June 2021	30 June 2031	10 years	27 082 000,00	22 857 172,00	1 138 935,22	21 718 236,78
FNB - Motor Vehicle Fleet	4-000-520-347-105	First National Bank	27 June 2022	30 June 2027	5 years	8 542 000,00	7 086 630,00	731 839,74	6 354 790,26
FNB - New and Upgrade Infrastructure	4-000-520-347-543	First National Bank	27 June 2022	30 June 2027	5 years	4 091 200,00	3 395 024,00	350 201,48	3 044 822,52
FNB - New and Upgrade Infrastructure	4-000-520-347-806	First National Bank	27 June 2022	30 June 2032	10 years	21 992 850,00	20 454 270,00	698 534,23	19 755 735,77
Total							69 612 972,00	5 735 937,40	63 877 034,60

- The municipality paid its first installments for the financial year 2023/24 on December 2023. Capital repayments amounted to R5 735 937.40 for the period.
- The next payment is due on 30 June 2024.
- Overall, municipality is able to pay all its short-term commitments.

Below mentioned diagram illustrates the movements in external loans over the past three years.



It is clear from the diagram that no new loans were taken up during 2022/23 period, the decline in balances are merely the capital repayments.

10. CASH AND CASH COMMITMENTS / LIQUIDITY ASSESSMENT

As part of the Provincial Treasury legislated oversight responsibilities the municipality is required to report on 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.

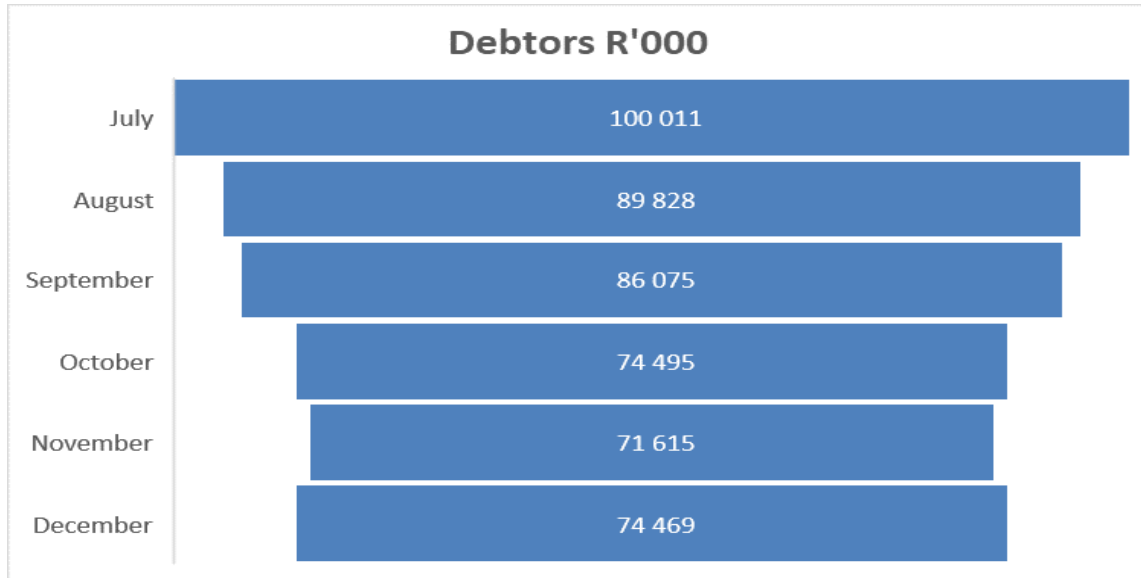
Please find below the detail report as per Cash Management commitments as follows:

WC033 - CAPE AGULHAS MUNICIPALITY		
REPORTING MONTH:	31 December 2023	
Commitments against Cash & Cash Equivalents		
DESCRIPTION	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	103 296	103 915
Commitments:	89 729	87 679
Unspent Loans	11 994	11 662
Unspent Grants	26 404	27 625
Capital Funding Requirement	-	-
Capital Replacement Reserve by 30 June 2023	39 500	39 500
Loan repayment due 30 June	-	-
Projected salary	-	-
Projected creditors	5 208	3 747
Capital commitment outstanding	6 623	5 145
Year-end creditor payments (partly funded)		
Surplus / (Deficit)	13 567	16 236

The cash commitments are used to determine the level of "FREE CASH" available at the municipality. This is a barometer to determine the level of liquidity and cash coverage of the municipality.

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	5 284 833,00	1 513 348,00	1 045 421,00	1 862 832,00	789 987,00	672 521,00	2 601 321,00	3 133 876,00	16 904 139,00
Trade and Other Receivables from Exchange Transactions - Electricity	10 831 479,00	1 785 909,00	569 685,00	716 233,00	322 100,00	198 453,00	1 404 660,00	2 098 521,00	17 927 040,00
Receivables from Non-exchange Transactions - Property Rates	5 606 238,00	1 128 194,00	510 948,00	552 371,00	293 153,00	3 188 405,00	1 830 950,00	4 199 717,00	17 309 976,00
Receivables from Exchange Transactions - Waste Water Management	1 740 458,00	644 496,00	453 570,00	1 005 370,00	383 701,00	269 265,00	1 700 600,00	1 994 192,00	8 191 652,00
Receivables from Exchange Transactions - Water Management	2 792 055,00	909 100,00	596 320,00	1 214 744,00	486 849,00	385 866,00	2 265 808,00	2 878 644,00	11 529 386,00
Receivables from Exchange Transactions - Property Rental Debtors	52 081,00	252 558,00	53 474,00	47 224,00	192 732,00	12 808,00	320 482,00	863 064,00	1 794 423,00
Interest on Arrear Debtor Accounts	335 888,00	265 870,00	236 091,00	363 243,00	149 087,00	114 369,00	776 309,00	1 677 305,00	3 918 162,00
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 3 947 906,00	105 918,00	61 235,00	77 739,00	13 209,00	6 636,00	116 043,00	461 779,00	- 3 105 347,00
Total By Income Source	22 695 126,00	6 605 393,00	3 526 744,00	5 839 756,00	2 630 818,00	4 848 323,00	11 016 173,00	17 307 098,00	74 469 431,00
Debtors Age Analysis By Customer Group									
Organs of State	- 179 366,00	273 819,00	198 749,00	172 891,00	158 442,00	123 496,00	420 736,00	1 499 782,00	2 668 549,00
Commercial	6 108 034,00	1 142 723,00	401 828,00	291 527,00	221 477,00	674 621,00	968 945,00	2 363 808,00	12 172 963,00
Households	15 874 396,00	5 184 180,00	2 921 886,00	5 364 125,00	2 243 178,00	4 040 555,00	9 610 539,00	13 359 741,00	58 598 600,00
Other	892 062,00	4 671,00	4 281,00	11 213,00	7 721,00	9 651,00	15 953,00	83 767,00	1 029 319,00
Total By Customer Group	22 695 126,00	6 605 393,00	3 526 744,00	5 839 756,00	2 630 818,00	4 848 323,00	11 016 173,00	17 307 098,00	74 469 431,00



Age analysis for debtors as at December 2023 is reported at **R74,4m** of debt outstanding.

As indicated above debtors over the last six months have decline with December showing slight increase. The reason for the decline in debtors over the period is because of strict debtors' collection policy with necessary arrangements in place. The management of debtors is however an ongoing challenge with the impact of economic conditions.

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)
- Collection rate for the period remained above 95%, with the final calculation for the six months in December still subject to change when debt collection processes will be concluded for the period.

12. AGE ANALYSIS CREDITORS

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
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT [output less input]	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	171 918,00	1 524,00	-	-	-	-	2 976 517,00	-	3 149 960,00
Auditor General	-	-	-	-	-	-	-	-	-
Other	23 156,00	-	-	-	-	-	-	-	23 156,00
TOTAL	195 074,00	1 524,00	-	-	-	-	2 976 517,00	-	3 173 116,00

The municipality experience challenges with the purchasing of generators for the 2022/23 financial year. The supplier delivered the incorrect product, and the generators had to be returned. The transactions is still in process of being finalized.

13. mSCOA ROADMAP

In terms of section the yearly Municipal Budget Circular no 122 section 4.4 reads as follows –

Regulation of Minimum Business Processes and System Specifications:

“Where a municipality is not fully compliant with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast track the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/her delegate, must use the mSCOA Road Map to track process and take correction action where required.”

The mSCOA Road Map needs to address the municipal approach to ensuring full mSCOA compliance and the roadmap must be table to Council on a quarterly basis as part of their in-year reporting.

The municipality needs to ensure that the mSCOA requirements are implemented based on the roadmap plan tabled.

The Municipal Budget Circular 2024/25 has been issued on 07 December 2023 with some guidelines and directions. On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors, mSCOA is an ongoing municipal process that report revenue and expenditure within local government sphere contributing to whole of government reporting.

Msooa Roadmap – For implementation and action plans required.

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
Item		
Borrowing / Loan balances	The municipality needs to ensure that the Loans/ Borrowing is budgeted per department and the corresponding Interest payments are processed with the department where the Capital expenditures is incurred.	This is currently being implemented with the current borrowings / loans and needs to be budget corrected with the new loans for the new financial year.
Item: Donations	The municipality need to ensure the allocations (Donations and other allocations) needs to be processed via the Creditors / Accrual balance vote. This is to ensure that the Cashflow can be correctly reflected within the cashflow statement of the monthly budget statement	31 March 2024
Item: Bulk purchases	Split of bulk purchases in the different wards to ensure that the municipality can implement regional budgeting and reporting	31 March 2024
Function		
Core vs non-core	An analysis of the Core vs non-core functions needs to be done to ensure that the municipality budget based on the Constitutional functions of Schedule 4 and 5. Unfunded mandates need to be addressed and limited to allocated resources to the municipal functions.	This needs to be reviewed for the 2023/24 financial year. Changes needs to be recorded to ensure new MTREF budget correctly allocated to Core vs non-core.

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
Fund		
Control accounts per service - Fund	The classification of the control accounts to ensure that all services is allocated the corresponding fund segment based on the basic services [Water / Electricity / Refuse / Sewerage]	31 March 2024
Region		
Ward based budgeting	Implement ward-based budgeting to ensure that reporting to citizens can be done to improve accountability during the public participation and IDP engagement processes	31 March 2024
Costing		
Basis municipal services	Needs to implement the costing for the Basic services component to ensure more realistic cost, that is direct and indirect cost allocated to the different services. This is required for the following services – - Water / Electricity / Sewerage / Refuse	31 March 2024

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
Project		
Elec FBS project 0PO003060	Required Rebates project needs to be implemented to account for the correct reporting of Free basic services (FBS) to informal areas.	31 March 2024
OPO 003 058	Operational: Typical Work Streams: Revenue Cost of Free Services – The additional cost associated with the FBS allocated to the citizens to ensure that municipality account for loss of revenue that can be billed / additional services provided	31 March 2024
Other items		
Council parameters (Vat) indicators	The municipality needs to be ensured that the VAT indicators is correctly indicated before the start of the financial year. Items created needs to be correctly indicated on the VAT indicator parameter to ensure that the legislated compliance is complied with	This can only be done for new items in the financial year. Current items that need to be changed that already transacted on needs to be correctly at the beginning of the financial year.
Budget and virement Policy	The policy needs to be reviewed to ensure that virements is only processed within the different categories of the mSCOA categories as follows: - Function / Funding	31 March 2024
Payday full integration	The full integration of the Third party (Payday) salary control accounts into the Phoenix (Vesta) financial system. Review of the data strings to ensure the correct guids is selected for the seamless integration of the financial information.	31 December 2023

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
IDP review	Review of the IDP to ensure that the relevant National KPA is selected relevant to Local government, and excluding the KPA's not applicable	31 March 2024
Asset Module	Implementation of the Electronic asset module into Vesta to ensure seamless integration into the financial system	31 March 2024
NT AFS template	The National Treasury issued a Template for use with the compilation of the Annual financial statements, which is compulsory to be extracted from the financial system for the 2023/24 financial year.	31 March 2024

14. 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.

The administration as part of the strategic planning and processes needs to review the approach followed with respect to the implementation of the Cost containment measures and policy. This needs to be escalated to a higher priority on the radar screens to ensure that the municipality will ensure that long-term benefits can achieved with the implementation of these measures.

Total cost saving disclosure in the In-year report

COST CONTAINMENT IN-YEAR REPORT - 31 DECEMBER 2023

MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent
<i>Use of Consultants</i>	7 337 510,00	731 073,28	978 429,17	-	-	1 709 502,45	5 628 007,55	23,3%
<i>Use of RME contractors</i>	10 389 340,00	2 020 362,78	2 547 454,98	-	-	4 567 817,76	5 821 522,24	44,0%
<i>Travel and subsistence</i>	370 100,00	85 347,78	88 361,71	-	-	173 709,49	196 390,51	46,9%
<i>Domestic accommodation</i>	212 120,00	43 931,18	45 009,96	-	-	88 941,14	123 178,86	41,9%
<i>Sponsorship, events and catering</i>	186 950,00	42 004,65	46 537,42	-	-	88 542,07	98 407,93	47,4%
<i>Communication</i>	272 740,00	60 423,89	58 116,60	-	-	118 540,49	154 199,51	43,5%
<i>Other related expenditures</i>	959 050,00	165 691,90	207 829,59	-	-	373 521,49	585 528,51	38,9%
Total	19 727 810,00	3 148 835,46	3 971 739,43	-	-	7 120 574,89	12 607 235,11	36,1%

15. SECTION 11 (4) MFMA WITHDRAWALS

 PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) 			
NAME OF MUNICIPALITY:	CAPE AGULHAS MUNICIPALITY		
MUNICIPAL DEMARCATION CODE:	WC033		
QUARTER ENDED:	31 December 2023		
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (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; (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 - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> .	Amount	Reason for withdrawal	
			Payment of Operational and Capital expenditures.
		Not Applicable	
		None	None
		None	None
		None	None
		None	None
		None	None
		None	None
		R55m	Q2 consolidated investments (Roll-over)
		None	None
	None	None	
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (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) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Name and Surname:	EO PHILLIPS	
	Rank/Position:	Municipal Manager	
	Signature:		
Tel number	Fax number	Email Address	
028 425 5500		shauns@capeagulhas.gov.za	
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.			

PART B

16. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	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	-	93 065	-	5 353	61 883	60 611	1 272	2%	93 065
Service charges	-	236 549	-	20 349	123 612	118 359	5 253	4%	236 549
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	58 906	-	13 090	34 230	43 552	(9 323)	-21%	58 906
Other own revenue	-	67 157	-	3 182	23 946	30 934	(6 989)	-23%	-
Total Revenue (excluding capital transfers and contributions)	-	455 677	-	41 974	243 670	253 457	(9 787)	-4%	455 677
Employee costs	-	178 576	-	13 583	90 232	93 294	(3 062)	-3%	178 576
Remuneration of Councillors	-	5 753	-	504	3 345	3 075	270	9%	5 753
Depreciation and amortisation	-	11 311	-	943	5 654	5 655	(1)	-0%	11 311
Interest	-	6 900	-	3 673	3 673	2 179	1 494	69%	6 900
Inventory consumed and bulk purchases	-	165 045	-	11 959	85 201	78 920	6 282	8%	165 045
Transfers and subsidies	-	2 292	-	74	615	965	(350)	-36%	2 292
Other expenditure	-	84 331	-	5 558	36 349	43 666	(7 317)	-17%	84 331
Total Expenditure	-	454 206	-	36 293	225 069	227 753	(2 685)	-1%	454 206
Surplus/(Deficit)	-	1 470	-	5 681	18 602	25 704	(7 102)	-28%	1 470
Transfers and subsidies - capital (monetary)	-	16 623	-	-	6 256	7 015	(760)	-11%	16 623
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	18 093	-	5 681	24 857	32 719	(7 862)	-24%	18 093
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	18 093	-	5 681	24 857	32 719	(7 862)	-24%	18 093
Capital expenditure & funds sources									
Capital expenditure	-	59 933	-	2 050	19 345	23 059	(3 714)	-16%	59 933
Capital transfers recognised	-	16 623	-	416	6 981	4 275	2 706	63%	16 623
Borrowing	-	22 634	-	332	5 478	9 861	(4 382)	-44%	22 634
Internally generated funds	-	20 675	-	1 301	6 885	8 923	(2 038)	-23%	20 675
Total sources of capital funds	-	59 933	-	2 050	19 345	23 059	(3 714)	-16%	59 933
Financial position									
Total current assets	-	282 779	-	-	174 725	-	-	-	282 779
Total non current assets	-	670 789	-	-	614 849	-	-	-	670 789
Total current liabilities	-	99 436	-	-	80 260	-	-	-	99 436
Total non current liabilities	-	216 271	-	-	180 606	-	-	-	216 271
Community wealth/Equity	-	637 860	-	-	528 708	-	-	-	637 860
Cash flows									
Net cash from (used) operating	-	16 900	-	9 943	172 418	23 365	(149 053)	-638%	16 900
Net cash from (used) investing	-	(44 933)	-	(5 230)	(32 314)	(15 559)	16 755	-108%	(44 933)
Net cash from (used) financing	-	18 763	-	22	160	(1 788)	(1 948)	109%	18 763
Cash/cash equivalents at the month/year end	-	135 406	119 575	-	259 839	125 593	(134 247)	-107%	110 305
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	-	6 605	3 527	5 840	2 631	4 848	11 016	17 307	74 469
Creditors Age Analysis									
Total Creditors	-	2	-	-	-	-	2 977	-	3 173

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		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>		-	175 821	-	19 563	106 359	109 848	(3 488)	-3%	175 821
Executive and council		-	40 380	-	13 090	29 915	30 286	(371)	-1%	40 380
Finance and administration		-	135 441	-	6 473	76 444	79 562	(3 118)	-4%	135 441
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	24 731	-	515	7 818	16 952	(9 133)	-54%	24 731
Community and social services		-	10 479	-	16	2 678	10 076	(7 398)	-73%	10 479
Sport and recreation		-	10 027	-	500	5 103	5 102	1	0%	10 027
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	4 225	-	-	38	1 773	(1 736)	-98%	4 225
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	12 563	-	187	3 367	5 662	(2 294)	-41%	12 563
Planning and development		-	3 044	-	37	1 104	1 385	(281)	-20%	3 044
Road transport		-	4 287	-	100	1 806	1 940	(134)	-7%	4 287
Environmental protection		-	5 231	-	50	457	2 337	(1 880)	-80%	5 231
<i>Trading services</i>		-	259 185	-	21 709	132 381	128 012	4 369	3%	259 185
Energy sources		-	165 993	-	13 117	84 541	85 064	(523)	-1%	165 993
Water management		-	47 140	-	4 456	23 589	19 621	3 967	20%	47 140
Waste water management		-	20 019	-	1 755	9 936	10 087	(151)	-1%	20 019
Waste management		-	26 034	-	2 380	14 315	13 239	1 076	8%	26 034
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	472 299	-	41 974	249 926	260 473	(10 547)	-4%	472 299
Expenditure - Functional										
<i>Governance and administration</i>		-	134 581	-	11 721	67 760	71 508	(3 748)	-5%	134 581
Executive and council		-	38 256	-	2 483	14 522	20 006	(5 485)	-27%	38 256
Finance and administration		-	94 437	-	9 104	52 456	50 513	1 943	4%	94 437
Internal audit		-	1 888	-	133	782	988	(206)	-21%	1 888
<i>Community and public safety</i>		-	43 750	-	2 646	17 845	20 802	(2 956)	-14%	43 750
Community and social services		-	14 124	-	881	6 134	7 359	(1 225)	-17%	14 124
Sport and recreation		-	16 451	-	1 318	7 925	7 617	308	4%	16 451
Public safety		-	5 537	-	187	2 029	1 986	42	2%	5 537
Housing		-	7 638	-	259	1 758	3 839	(2 082)	-54%	7 638
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	53 259	-	3 744	22 697	28 331	(5 634)	-20%	53 259
Planning and development		-	16 928	-	1 121	7 213	9 383	(2 170)	-23%	16 928
Road transport		-	24 052	-	1 997	11 196	12 414	(1 217)	-10%	24 052
Environmental protection		-	12 278	-	626	4 288	6 534	(2 246)	-34%	12 278
<i>Trading services</i>		-	222 617	-	18 183	116 766	107 113	9 653	9%	222 617
Energy sources		-	148 894	-	12 493	84 715	72 265	12 450	17%	148 894
Water management		-	27 597	-	2 578	13 728	13 224	504	4%	27 597
Waste water management		-	15 905	-	1 202	7 692	8 290	(598)	-7%	15 905
Waste management		-	30 220	-	1 910	10 632	13 334	(2 703)	-20%	30 220
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	454 206	-	36 293	225 069	227 753	(2 685)	-1%	454 206
Surplus/ (Deficit) for the year		-	18 093	-	5 681	24 857	32 719	(7 862)	-24%	18 093

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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	-	43 732	-	13 139	30 117	30 741	(624)	-2.0%	43 732
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		-	119 382	-	6 383	70 153	72 510	(2 356)	-3.2%	119 382
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		-	9 518	-	150	2 263	4 277	(2 013)	-47.1%	9 518
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		-	15 312	-	50	3 077	12 220	(9 143)	-74.8%	15 312
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		-	9 761	-	500	4 875	4 920	(44)	-0.9%	9 761
Vote 7 - ENGINEERING SERVICES DIRECTORATE		-	205 107	-	15 504	105 028	104 953	75	0.1%	205 107
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		-	2 328	-	37	886	1 144	(257)	-22.5%	2 328
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		-	47 140	-	4 456	23 589	19 621	3 967	20.2%	47 140
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		-	20 019	-	1 755	9 936	10 087	(151)	-1.5%	20 019
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	472 299	-	41 974	249 926	260 473	(10 547)	-4.0%	472 299
Expenditure by Vote										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION	1	-	65 203	-	4 377	27 193	34 402	(7 209)	-21.0%	65 203
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		-	73 183	-	7 206	37 935	39 662	(1 727)	-4.4%	73 183
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		-	30 262	-	1 710	12 124	14 816	(2 692)	-18.2%	30 262
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		-	35 004	-	2 108	14 854	18 081	(3 227)	-17.8%	35 004
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		-	9 888	-	845	4 440	4 072	368	9.0%	9 888
Vote 7 - ENGINEERING SERVICES DIRECTORATE		-	180 927	-	14 669	96 420	86 536	9 884	11.4%	180 927
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		-	16 236	-	1 598	10 683	8 671	2 012	23.2%	16 236
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		-	27 597	-	2 578	13 728	13 224	504	3.8%	27 597
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		-	15 905	-	1 202	7 692	8 290	(598)	-7.2%	15 905
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	454 206	-	36 293	225 069	227 753	(2 685)	-1.2%	454 206
Surplus/ (Deficit) for the year	2	-	18 093	-	5 681	24 857	32 719	(7 862)	-24.0%	18 093

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2023/24								Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	161 815	-	12 780	82 467	82 896	(430)	-1%	161 815
Service charges - Water		-	38 168	-	4 162	21 297	16 957	4 341	26%	38 168
Service charges - Waste Water Management		-	15 042	-	1 386	7 686	7 600	87	1%	15 042
Service charges - Waste management		-	21 524	-	2 020	12 161	10 906	1 255	12%	21 524
Sale of Goods and Rendering of Services		-	12 901	-	555	6 098	6 378	(281)	-4%	12 901
Agency services		-	4 287	-	100	1 806	1 940	(134)	-7%	4 287
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		-	1 385	-	175	880	693	187	27%	1 385
Interest from Current and Non Current Assets		-	6 194	-	849	4 064	2 469	1 595	65%	6 194
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		-	-	-	-	-	-	-	0%	-
Rental from Fixed Assets		-	2 788	-	61	(31)	246	(277)	-113%	2 788
Licence and permits		-	44	-	-	-	31	(31)	-100%	44
Operational Revenue		-	1 617	-	145	1 271	420	851	203%	1 617
Non-Exchange Revenue										
Property rates		-	93 065	-	5 353	61 883	60 611	1 272	2%	93 065
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		-	6 014	-	50	998	2 552	(1 554)	-61%	6 014
Licence and permits		-	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		-	58 906	-	13 090	34 230	43 552	(9 323)	-21%	58 906
Interest		-	850	-	125	536	402	134	33%	850
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		-	16 077	-	1 121	6 784	8 304	(1 519)	-18%	16 077
Gains on disposal of Assets		-	15 000	-	-	1 540	7 500	(5 960)	-79%	15 000
Other Gains		-	-	-	-	-	-	-	0%	-
Discontinued Operations		-	-	-	-	-	-	-	0%	-
Total Revenue (excluding capital transfers and contributions)		-	455 677	-	41 974	243 670	253 457	(9 787)	-4%	455 677
Expenditure By Type										
Employee related costs		-	178 576	-	13 583	90 232	93 294	(3 062)	-3%	178 576
Remuneration of councillors		-	5 753	-	504	3 345	3 075	270	9%	5 753
Bulk purchases - electricity		-	125 894	-	9 134	70 825	59 965	10 860	18%	125 894
Inventory consumed		-	39 151	-	2 824	14 376	18 954	(4 578)	-24%	39 151
Debt impairment		-	6 085	-	-	-	3 043	(3 043)	-100%	6 085
Depreciation and amortisation		-	11 311	-	943	5 654	5 655	(1)	0%	11 311
Interest		-	6 900	-	3 673	3 673	2 179	1 494	69%	6 900
Contracted services		-	33 427	-	1 967	11 439	14 053	(2 614)	-19%	33 427
Transfers and subsidies		-	2 292	-	74	615	965	(350)	-36%	2 292
Irrecoverable debts written off		-	3 750	-	-	217	1 875	(1 658)	-88%	3 750
Operational costs		-	40 720	-	3 591	24 693	24 522	171	1%	40 720
Losses on Disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Losses		-	347	-	-	-	174	(174)	-100%	347
Total Expenditure		-	454 206	-	36 293	225 069	227 753	(2 685)	-1%	454 206
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	1 470	-	5 681	18 602	25 704	(7 102)	-28%	1 470
Transfers and subsidies - capital (in-kind)		-	16 623	-	-	6 256	7 015	(760)	-11%	16 623
Surplus/(Deficit) after capital transfers & contributions		-	18 093	-	5 681	24 857	32 719			18 093
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	18 093	-	5 681	24 857	32 719			18 093
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	18 093	-	5 681	24 857	32 719			18 093
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	18 093	-	5 681	24 857	32 719			18 093

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23		Budget Year 2023/24						
		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		-	58	-	-	5	58	(53)	-92%	58
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		-	3 066	-	117	1 298	2 362	(1 064)	-45%	3 066
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		-	1 870	-	1 008	1 408	670	738	110%	1 870
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		-	3 874	-	124	699	1 904	(1 205)	-83%	3 874
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		-	100	-	13	39	-	39	#DIV/0!	100
Vote 7 - ENGINEERING SERVICES DIRECTORATE		-	13 703	-	140	2 289	8 131	(5 842)	-72%	13 703
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		-	20 785	-	451	11 678	6 803	4 873	72%	20 785
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		-	11 236	-	197	1 931	3 071	(1 139)	-37%	11 236
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		-	60	-	-	-	60	(60)	-100%	60
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	54 733	-	2 050	19 345	23 059	(3 714)	-16%	54 733
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		-	-	-	-	-	-	-	-	-
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		-	60	-	-	-	-	-	-	60
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		-	450	-	-	-	-	-	-	450
Vote 7 - ENGINEERING SERVICES DIRECTORATE		-	1 890	-	-	-	-	-	-	1 890
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		-	-	-	-	-	-	-	-	-
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		-	1 250	-	-	-	-	-	-	1 250
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		-	1 550	-	-	-	-	-	-	1 550
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	5 200	-	-	-	-	-	-	5 200
Total Capital Expenditure		-	59 933	-	2 050	19 345	23 059	(3 714)	-16%	59 933
Capital Expenditure - Functional Classification										
Governance and administration		-	3 761	-	217	1 781	2 997	(1 216)	-41%	3 761
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 761	-	217	1 781	2 997	(1 216)	-41%	3 761
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5 258	-	1 001	1 623	1 538	86	6%	5 258
Community and social services		-	2 524	-	964	1 017	1 284	(267)	-21%	2 524
Sport and recreation		-	2 324	-	37	206	44	162	369%	2 324
Public safety		-	410	-	-	400	210	190	90%	410
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	20 247	-	495	11 720	6 539	5 181	79%	20 247
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	19 842	-	495	11 720	6 134	5 586	91%	19 842
Environmental protection		-	405	-	-	-	405	(405)	-100%	405
Trading services		-	30 668	-	336	4 220	11 985	(7 765)	-65%	30 668
Energy sources		-	7 836	-	-	647	4 219	(3 572)	-85%	7 836
Water management		-	12 486	-	197	1 931	3 071	(1 139)	-37%	12 486
Waste water management		-	1 610	-	-	-	60	(60)	-100%	1 610
Waste management		-	8 736	-	140	1 642	4 636	(2 994)	-65%	8 736
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	59 933	-	2 050	19 345	23 059	(3 714)	-16%	59 933
Funded by:										
National Government		-	15 123	-	416	6 946	3 015	3 931	130%	15 123
Provincial Government		-	1 500	-	-	35	1 260	(1 225)	-97%	1 500
District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	16 623	-	416	6 981	4 275	2 706	63%	16 623
Borrowing	6	-	22 634	-	332	5 478	9 861	(4 382)	-44%	22 634
Internally generated funds		-	20 675	-	1 301	6 885	8 923	(2 038)	-23%	20 675
Total Capital Funding		-	59 933	-	2 050	19 345	23 059	(3 714)	-16%	59 933

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	163 998	-	105 088	163 998
Trade and other receivables from exchange transactions		-	102 004	-	71 742	102 004
Receivables from non-exchange transactions		-	10 071	-	(8 801)	10 071
Current portion of non-current receivables		-	2	-	7	2
Inventory		-	1 132	-	2 337	1 132
VAT		-	4 917	-	3 651	4 917
Other current assets		-	655	-	701	655
Total current assets		-	282 779	-	174 725	282 779
Non current assets						
Investments						
Investment property		-	40 107	-	39 593	40 107
Property, plant and equipment		-	627 440	-	571 992	627 440
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	3 095	-	3 129	3 095
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	147	-	135	147
Other non-current assets		-	-	-	-	-
Total non current assets		-	670 789	-	614 849	670 789
TOTAL ASSETS		-	953 568	-	789 574	953 568
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	12 047	-	5 926	12 047
Consumer deposits		-	5 903	-	6 405	5 903
Trade and other payables from exchange transactions		-	54 711	-	31 365	54 711
Trade and other payables from non-exchange transactions		-	5 448	-	13 408	5 448
Provision		-	15 965	-	15 006	15 965
VAT		-	5 363	-	8 149	5 363
Other current liabilities						
Total current liabilities		-	99 436	-	80 260	99 436
Non current liabilities						
Financial liabilities		-	91 586	-	57 982	91 586
Provision		-	82 182	-	83 880	82 182
Long term portion of trade payables						
Other non-current liabilities		-	42 503	-	38 744	42 503
Total non current liabilities		-	216 271	-	180 606	216 271
TOTAL LIABILITIES		-	315 707	-	260 866	315 707
NET ASSETS	2	-	637 860	-	528 708	637 860
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	598 360	-	475 669	598 360
Reserves and funds		-	39 500	-	53 039	39 500
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	637 860	-	528 708	637 860

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		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		-	93 147	-	5 116	42 437	61 050	(18 612)	-30%	93 147
Service charges		-	272 935	-	18 386	115 155	136 328	(21 172)	-16%	272 935
Other revenue		-	22 505	-	5 538	32 517	11 090	21 427	193%	22 505
Transfers and Subsidies - Operational		-	18 396	-	13 090	33 631	13 267	20 364	153%	18 396
Transfers and Subsidies - Capital		-	16 623	-	3 997	12 021	7 015	5 006	71%	16 623
Interest		-	5 002	-	-	-	2 074	(2 074)	-100%	5 002
Dividends										
Payments										
Suppliers and employees		-	(411 707)	-	(36 185)	(63 344)	(207 459)	(144 115)	69%	(411 707)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	16 900	-	9 943	172 418	23 365	(149 053)	-638%	16 900
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	15 000	-	-	1 540	7 500	(5 960)	-79%	15 000
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		-	(59 933)	-	(5 230)	(33 854)	(23 059)	10 795	-47%	(59 933)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(44 933)	-	(5 230)	(32 314)	(15 559)	16 755	-108%	(44 933)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		-	19 088	-	-	-	-	-		19 088
Increase (decrease) in consumer deposits		-	5 903	-	22	160	-	160	#DIV/0!	5 903
Payments										
Repayment of borrowing		-	(6 229)	-	-	-	(1 788)	(1 788)	100%	(6 229)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	18 763	-	22	160	(1 788)	(1 948)	109%	18 763
NET INCREASE/ (DECREASE) IN CASH HELD		-	(9 270)	-	4 735	140 264	6 018			(9 270)
Cash/cash equivalents at beginning:		-	144 676	119 575	119 575	119 575	119 575			119 575
Cash/cash equivalents at month/year end:		-	135 406	119 575		259 839	125 593			110 305

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	4.0%	0.0%	1.6%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	37.8%	0.0%	267.3%	117.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	32.3%	0.0%	27.9%	32.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	284.4%	0.0%	217.7%	284.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	164.9%	0.0%	130.9%	164.9%
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		0.0%	0.0%	0.0%	0.0%	0.0%
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		0.0%	39.2%	0.0%	37.0%	39.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	19.1%	0.0%	19.0%	19.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	4.0%	0.0%	1.5%	2.8%
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						

WC033 Cape Agulhas - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 218	1 513	1 045	1 861	790	672	2 600	3 131	16 829	9 054	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 088	1 784	568	711	320	197	1 404	2 098	17 170	4 730	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 606	1 128	511	552	293	3 182	1 822	4 128	17 222	9 977	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 720	644	453	1 004	383	269	1 699	1 991	8 163	5 346	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 729	909	596	1 213	486	386	2 264	2 875	11 457	7 224	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	51	252	53	47	188	12	320	863	1 787	1 431	-	-
Interest on Arrear Debtor Accounts	1810	336	266	236	363	149	114	776	1 677	3 915	3 079	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(3 052)	111	65	89	21	16	132	545	(2 074)	803	-	-
Total By Income Source	2000	22 695	6 605	3 527	5 840	2 631	4 848	11 016	17 307	74 469	41 642	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(179)	274	199	173	158	123	421	1 500	2 669	2 375	-	-
Commercial	2300	6 108	1 143	402	292	221	675	969	2 364	12 173	4 520	-	-
Households	2400	15 874	5 184	2 922	5 364	2 243	4 041	9 611	13 360	58 599	34 618	-	-
Other	2500	892	5	4	11	8	10	16	84	1 029	128	-	-
Total By Customer Group	2600	22 695	6 605	3 527	5 840	2 631	4 848	11 016	17 307	74 469	41 642	-	-

WC033 Cape Agulhas - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3 434	-	298	2 099	1 829	269	15%	3 434
Pension and UIF Contributions		-	541	-	47	327	389	(62)	-16%	541
Medical Aid Contributions		-	30	-	2	15	15	(0)	0%	30
Motor Vehicle Allowance		-	1 300	-	113	663	571	92	16%	1 300
Cellphone Allowance		-	449	-	43	241	271	(29)	-11%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	5 753	-	504	3 345	3 075	270	9%	5 753
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	4 159	-	369	2 249	2 149	101	5%	4 159
Pension and UIF Contributions		-	167	-	19	63	83	(21)	-25%	167
Medical Aid Contributions		-	104	-	12	66	50	16	32%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	830	-	272	298	756	(458)	-61%	830
Motor Vehicle Allowance		-	299	-	25	150	134	15	11%	299
Cellphone Allowance		-	65	-	5	32	20	12	59%	65
Housing Allowances		-	89	-	8	38	44	(6)	-14%	89
Other benefits and allowances		-	117	-	10	59	48	11	24%	117
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 829	-	719	2 954	3 285	(330)	-10%	5 829
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	115 334	-	8 513	52 589	58 324	(5 734)	-10%	115 334
Pension and UIF Contributions		-	19 495	-	1 580	9 435	9 661	(226)	-2%	19 495
Medical Aid Contributions		-	6 097	-	495	2 976	2 957	19	1%	6 097
Overtime		-	3 307	-	544	3 708	1 445	2 263	157%	3 307
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	7 481	-	658	3 864	3 752	111	3%	7 481
Cellphone Allowance		-	475	-	43	230	232	(2)	-1%	475
Housing Allowances		-	803	-	72	430	387	43	11%	803
Other benefits and allowances		-	15 445	-	667	12 141	11 187	954	9%	15 445
Payments in lieu of leave		-	750	-	88	881	383	498	130%	750
Long service awards		-	721	-	101	581	310	270	87%	721
Post-retirement benefit obligations		-	1 612	-	-	-	806	(806)	-100%	1 612
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	1 228	-	103	442	564	(122)	-22%	1 228
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	172 747	-	12 864	87 277	90 009	(2 732)	-3%	172 747
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	184 329	-	14 087	93 576	96 369	(2 792)	-3%	184 329
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

17. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2023-24 (M06_S71/S52)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 11 January 2024



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 –

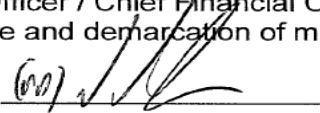
(mark as appropriate)

- The monthly budget 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 December 2023** (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: 11 January 2024