

# CAPE AGULHAS MUNICIPALITY



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## 2021/2022

**SECTION 52 REPORT FOR THE  
QUARTER ENDING 31 DECEMBER 2021**  
(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 2021**.

### **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 December 2021** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

## **1. 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).

### **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.

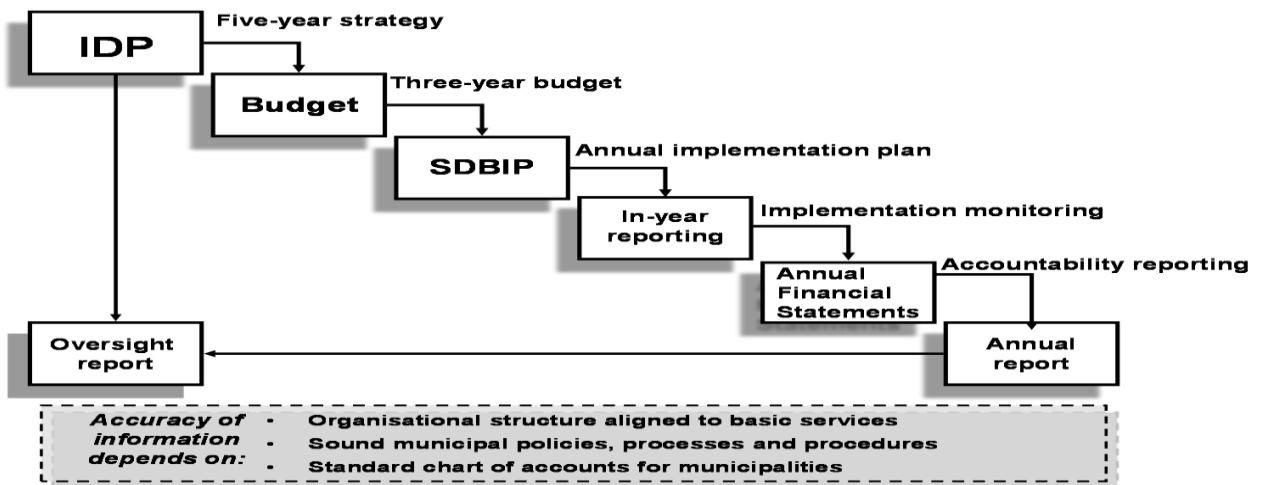
#### **3.1 Budget Process:**

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:



The municipality received another “Clean Audit” for the 2020/21 financial year. Numerous administrative processes and improvements were identified and this need to be accounted for to ensure improvement in operations.

Administration is currently in process of the compilation of the Adjustment budget process for the 2021/22 financial year due in February 2022.

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

##### Revenue performance

The municipality has reached the end of the first half of the financial year which ended on 31 December 2021. The total revenue for the period ended 31 December 2021 is R207,5m of budgeted revenues of R385,4m. The main income component is service charges which currently makes up 54.4% of total actual income recognised thus far. Additional grants were gazette in December and will be received within the next few months. Overall revenue performance is very satisfactory when total revenue is compared to budget to date with only a 5% variance.

##### Expenditure performance

Total expenditure for the period ended 31 December 2021 totals at R176,3m of the budget amount of R394,95m. This represents 45% of budgeted amounts. Administration is in a process of reviewing expenditure as preparation of the Mid-year adjustment process and managers will need to ensure that they analyse departmental spending to reflect accurate information. The biggest components relating to expenditures to date is Employee related cost and Bulk purchases – Electricity.

##### Capital performance

Capital performance is another area of concern with spending recorded at a low of 15.39%. Only R8.2m was recognised to date from a total budget of R53,87m capital budget. Great deal of discussions has been conducted to ensure that performances improve over the next few months and many of the top 10 projects are already in process and contractors appointed. The municipality will surely monitor these projects over the next few reporting period until the end of the financial year.

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

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

### **Financial Performances**

#### **Revenue items**

##### **Investment revenue (35%)**

The performance for investment revenues reflects positively to date. The projections relating to the interest revenue received needs to be reviewed to ensure alignment with actual performance. This will be processed within the next reporting month. The practice of the municipality is to invest funds not utilized for operational purposes for a period of 30 days on a monthly basis.

##### **Other own revenue (-49%)**

Income from other resources included Resorts / Traffic fines / Rental of buildings and facilities that account for other own revenues. Income from Traffic Fines are reflected as part of the other revenue category, which is also biggest contributor. Traffic fines recognised to date is R247 108.55 Discussions are also underway to address the challenges with the collection of fines and will address in the Adjustment Budget 2021/22.

#### **Expenditure items**

##### **Finance charges (-74%)**

The finance charges represent the cost associated with post employee benefits, external borrowings, and finance leases. External loans are payable during December and June yearly. The recognition of finance charges will also needs to be implemented to ensure more accurate alignment with budgeted amount.

##### **Remuneration of Councillors (-19%)**

The main reason for this variance is actual expenditure being less than the budget to date.

##### **Transfers and subsidies (-40%)**

The negative variance is mostly because of the low capital spending on the revenues recognized for the period. The bulk of the transfers related to National and Provincial allocations and the municipality only recognized revenues as and when spending occurred based on the grant funded expenditures. The municipality needs to implement a strategy to ensure that the revenue is recorded on a more continuous basis to improve performance.

### Other expenditures (-38%)

Other expenditure is well below budget to date amount. The impact of the Covid 19 on operations should also not be underestimated with services. Spending should gradually pick up especially during the second half of the financial year.

## **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. INVESTMENT PORTFOLIO

| WC033 CAPE AGULHAS MUNICIPALITY                               |                           |                         |                  |                      |                           |                 |                  |
|---|---------------------------|-------------------------|------------------|----------------------|---------------------------|-----------------|------------------|
| CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50 |                           |                         |                  |                      |                           |                 |                  |
| DETAILS   | Balance as at 01 Dec 2021 | Movements for the month |                  |                      | Balance as at 31 Dec 2021 | Interest earned | Interest earned  |
|   |                           | Investments matured     | Investments made | Interest capitalised |                           |                 |                  |
|   |                           |                         |                  |                      | Month                     | Year to date    |                  |
| <b>Municipality</b>   |                           |                         |                  |                      |                           |                 |                  |
| <i>YTD</i>  |                           |                         |                  |                      | -                         |                 |                  |
| <i>Standard Bank</i>  | 25 000 000                | 25 000 000              | -                |                      | -                         | 67 808          | 387 616          |
| <i>FNB</i>  | -                         | -                       | -                |                      | -                         | -               | -                |
| <i>ABSA (CRR)</i>   | -                         | -                       | -                |                      | -                         | -               | 112 562          |
| <i>ABSA (ESKOM Deposit)</i>                                   | 1 254 000                 | -                       | -                |                      | 1 254 000                 | -               | -                |
| <i>ABSA (ESKOM Deposit)</i>                                   | 2 535 000                 | -                       | -                |                      | 2 535 000                 | -               | -                |
| <i>Nedbank</i>  | -                         | -                       | -                |                      | -                         | -               | 256 772          |
| <i>Nedbank (CRR)</i>  | -                         | -                       | -                |                      | -                         | -               | 194 548          |
| <i>Investec</i>   | 20 000 000                | 20 000 000              | -                |                      | -                         | 46 290          | 65 227           |
|   | -                         |                         |                  |                      | -                         |                 |                  |
| <b>BANK DEPOSITS</b>  | <b>48 789 000</b>         | <b>45 000 000</b>       | <b>-</b>         | <b>-</b>             | <b>3 789 000</b>          | <b>114 099</b>  | <b>1 016 725</b> |

## 8. EXTERNAL BORROWING PORTFOLIO

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

Name of municipality

Cape Agulhas Municipality

### SUMMARY OF EXTERNAL LOANS FOR MONTH

| Lending Institution                       | Loan Number     | Loan start date | Loan settlement date | Loan Amount   | Repayment installment | Balance 01 December 21 | New loans raised | Repayments          | Balance 31 December 21 |
|---|-----------------|-----------------|----------------------|---------------|-----------------------|------------------------|------------------|---------------------|------------------------|
| ABSA - Infrastr. (Old Nostra)             | 3044713107      | 30 June 2016    | 30 June 2026         | 1 200 000,00  | 200 389,14            | 758 043,00             |                  | 93 291,54           | 664 751,46             |
| ABSA - Various                            | 3046537820      | 06 July 2017    | 30 June 2027         | 2 400 000,00  | 385 310,66            | 1 704 857,00           |                  | 177 809,93          | 1 527 047,07           |
| Nedbank - Infrastructure Medium Term      | INFRA 4         | 27 June 2019    | 30 June 2024         | 4 120 000,00  | 1 034 895,46          | 2 472 000,00           |                  | 412 000,00          | 2 060 000,00           |
| Nedbank - Infrastructure Long Term        | INFRA 2         | 26 June 2018    | 30 June 2028         | 7 000 000,00  | 1 189 186,37          | 4 900 000,00           |                  | 350 000,00          | 4 550 000,00           |
| Nedbank                                   | Asset Finance   | 26 June 2019    | 30 June 2024         | 2 880 000,00  | 723 422,07            | 1 728 000,00           |                  | 288 000,00          | 1 440 000,00           |
| Nedbank - Infrastructure                  | INFRA 1         | 26 June 2018    | 30 June 2023         | 3 000 000,00  | 701 338,85            | 1 200 000,00           |                  | 300 000,00          | 900 000,00             |
| Nedbank - Infrastructure                  | INFRA 3         | 27 June 2019    | 30 June 2029         | 10 000 000,00 | 1 769 003,84          | 8 000 000,00           |                  | 500 000,00          | 7 500 000,00           |
| Std Bank - Motor Vehicle Fleet            | Medium (655414) | 29 June 2021    | 30 June 2024         | 4 800 000,00  | 1 776 574,16          | 4 800 000,00           | -                | 199 791,00          | 4 600 209,00           |
| Std Bank - New and Upgrade Infrastructure | Asset (655433)  | 29 June 2021    | 30 June 2026         | 2 318 000,00  | 548 085,44            | 2 318 000,00           | -                | 738 908,00          | 1 579 092,00           |
| Std Bank - New and Upgrade Infrastructure | Long (655414)   | 29 June 2021    | 30 June 2031         | 27 082 000,00 | 3 631 866,70          | 27 082 000,00          | -                | 1 000 580,00        | 26 081 420,00          |
| <b>Total</b>                              |                 |                 |                      |               | <b>11 960 072,69</b>  | <b>54 962 900,00</b>   | <b>-</b>         | <b>4 060 380,47</b> | <b>50 902 519,53</b>   |

## **9. mSCOA IMPLEMENTATION**

As part of the Budget meeting the MSCOA steering committee meetings will commence with the new Draft budget process for the 2022/23 financial year to ensure that the municipality complies with all requirements relating to mSCOA implementation.

## **10. DEBTORS MANAGEMENT / INTERVENTIONS**

The collection of debt remains a priority for the municipality throughout the financial year. The economic challenges and Covid 19 still have huge impact on households.

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)

The national norm of 95% and the municipality strives to exceed these norms.



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

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

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

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

| <b>Total cost saving disclosure in the In-year report - 31 December 2021</b> |                        |                     |                     |                     |                  |                     |                      |                |
|--|------------------------|---------------------|---------------------|---------------------|------------------|---------------------|----------------------|----------------|
| <b>COST CONTAINMENT IN-YEAR REPORT</b>                                       |                        |                     |                     |                     |                  |                     |                      |                |
| <b>MEASURES</b>  | <b>APPROVED BUDGET</b> | <b>Q1 - 30 Sept</b> | <b>Q2 - 31 Dec</b>  | <b>Q3 - 31 Mrch</b> | <b>Q4 - June</b> | <b>YTD TOTAL</b>    | <b>SAVINGS</b>       | <b>% Spent</b> |
| <i>Use of Consultants</i>  | 7 491 800,00           | 709 229,40          | 683 375,45          | -                   | -                | 1 392 604,85        | 6 099 195,15         | 18,6%          |
| <i>Use of RME contractors</i>  | 9 632 900,00           | 1 026 385,24        | 1 499 077,62        | -                   | -                | 2 525 462,86        | 7 107 437,14         | 26,2%          |
| <i>Travel and subsistence</i>  | 329 500,00             | 30 053,93           | 45 595,45           | -                   | -                | 75 649,38           | 253 850,62           | 23,0%          |
| <i>Domestic accommodation</i>  | 206 100,00             | 23 546,31           | 47 642,66           | -                   | -                | 71 188,97           | 134 911,03           | 34,5%          |
| <i>Sponsorship, events and catering</i>                                      | 204 800,00             | 27 121,91           | 52 648,63           | -                   | -                | 79 770,54           | 125 029,46           | 39,0%          |
| <i>Communication</i>   | 382 300,00             | 25 629,59           | 54 436,61           | -                   | -                | 80 066,20           | 302 233,80           | 20,9%          |
| <i>Other related expenditures</i>  | 1 037 100,00           | 101 695,47          | 179 355,74          | -                   | -                | 281 051,21          | 756 048,79           | 27,1%          |
| <b>Total</b>   | <b>19 284 500,00</b>   | <b>1 943 661,85</b> | <b>2 562 132,16</b> | <b>-</b>            | <b>-</b>         | <b>4 505 794,01</b> | <b>14 778 705,99</b> | <b>23,4%</b>   |

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

## 12. SECTION 11 (4) MFMA WITHDRAWALS

|  <b>PROVINCIAL TREASURY</b><br><b>Withdrawals from Municipal Bank Accounts</b><br><b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>    |                           |                              |  |
|---|---------------------------|------------------------------|--|
| <b>NAME OF MUNICIPALITY:</b>  | CAPE AGULHAS MUNICIPALITY |                              |  |
| <b>MUNICIPAL DEMARCATION CODE:</b>  | WC033                     |                              |  |
| <b>QUARTER ENDED:</b>   | 31 DECEMBER 2021          |                              |  |
| <b>MFMA section 11.</b> (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 -<br>(b) to defray expenditure authorised in terms of section 26(4);<br>(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);<br>(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;<br>(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 -<br>(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or<br>(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;<br>(f) to refund money incorrectly paid into a bank account;<br>(g) to refund guarantees, sureties and <i>security</i> deposits;<br>(h) for cash management and <i>investment</i> purposes in accordance with section 13;<br>(i) to defray increased expenditure in terms of section 31; or<br>(j) for such other purposes as may be <i>prescribed</i> .<br>(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -<br>(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<br>(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> . | <b>Amount</b>             | <b>Reason for withdrawal</b> |  |
|   |                           |                              | Payment of Operational and Capital expenditures. |
|   |                           | Not Applicable               |  |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | None                         | None   |
|   |                           | R90m                         | Q2 consolidated investments (Roll-over)          |
|   |                           | None                         | None   |
|   | None                      | None                         |  |
|   | <b>Name and Surname:</b>  | EO PHILLIPS                  |  |
|   | <b>Rank/Position:</b>     | Municipal Manager            |  |
|   | <b>Signature:</b>         |                              |  |
| <b>Tel number</b>   | <b>Fax number</b>         | <b>Email Address</b>         |  |
| 028 425 5500  |                           | shauns@capeagulhas.gov.za    |  |
| <b>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.</b>  |                           |                              |  |

## PART B

### 13. LEGISLATED INFORMATION

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

| Description  | 2020/21         |                 | Budget Year 2021/22 |                |                |                |                 |                |                    |
|--|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                 |                     |                |                |                |                 |                |                    |
| <b>Financial Performance</b>   |                 |                 |                     |                |                |                |                 |                |                    |
| Property rates   | 77 423          | 77 675          | -                   | 4 576          | 53 097         | 51 372         | 1 725           | 3%             | 77 675             |
| Service charges  | 197 038         | 224 411         | -                   | 18 308         | 112 658        | 112 955        | (297)           | -0%            | 224 411            |
| Investment revenue   | 3 138           | 2 405           | -                   | 232            | 1 601          | 1 185          | 416             | 35%            | 2 405              |
| Transfers and subsidies  | 46 733          | 50 084          | -                   | 14 759         | 30 059         | 32 189         | (2 131)         | -7%            | 50 084             |
| Other own revenue  | 29 897          | 30 829          | -                   | 1 186          | 10 087         | 19 927         | (9 840)         | -49%           | 30 829             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>354 229</b>  | <b>385 404</b>  | <b>-</b>            | <b>39 060</b>  | <b>207 502</b> | <b>217 629</b> | <b>(10 127)</b> | <b>-5%</b>     | <b>385 404</b>     |
| Employee costs   | 157 304         | 160 777         | -                   | 13 855         | 80 208         | 80 404         | (196)           | -0%            | 160 777            |
| Remuneration of Councilors   | 5 626           | 6 212           | -                   | 393            | 2 521          | 3 105          | (584)           | -19%           | 6 212              |
| Depreciation & asset impairment  | 16 715          | 11 823          | -                   | 983            | 5 928          | 5 912          | 16              | 0%             | 11 823             |
| Finance charges  | 6 972           | 12 044          | -                   | 933            | 933            | 3 528          | (2 596)         | -74%           | 12 044             |
| Inventory consumed and bulk purchases  | 111 236         | 135 039         | -                   | 9 545          | 62 923         | 66 867         | (3 944)         | -6%            | 135 039            |
| Transfers and subsidies  | 2 987           | 2 646           | -                   | 113            | 940            | 1 553          | (614)           | -40%           | 2 646              |
| Other expenditure  | 52 590          | 66 411          | -                   | 4 152          | 22 899         | 37 233         | (14 334)        | -38%           | 66 411             |
| <b>Total Expenditure</b>   | <b>353 431</b>  | <b>394 952</b>  | <b>-</b>            | <b>29 974</b>  | <b>176 351</b> | <b>198 603</b> | <b>(22 252)</b> | <b>-11%</b>    | <b>394 952</b>     |
| <b>Surplus/(Deficit)</b>   | <b>798</b>      | <b>(9 548)</b>  | <b>-</b>            | <b>9 086</b>   | <b>31 151</b>  | <b>19 026</b>  | <b>12 126</b>   | <b>64%</b>     | <b>(9 548)</b>     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 15 772          | 21 563          | -                   | 1 976          | 4 220          | 18 015         | ####            | -77%           | 21 563             |
| 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) | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>16 570</b>   | <b>12 015</b>   | <b>-</b>            | <b>11 062</b>  | <b>35 371</b>  | <b>37 041</b>  | <b>(1 670)</b>  | <b>-5%</b>     | <b>12 015</b>      |
| Share of surplus/ (deficit) of associate   | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>16 570</b>   | <b>12 015</b>   | <b>-</b>            | <b>11 062</b>  | <b>35 371</b>  | <b>37 041</b>  | <b>(1 670)</b>  | <b>-5%</b>     | <b>12 015</b>      |
| <b>Capital expenditure &amp; funds sources</b>   |                 |                 |                     |                |                |                |                 |                |                    |
| <b>Capital expenditure</b>   | <b>42 700</b>   | <b>53 873</b>   | <b>-</b>            | <b>203</b>     | <b>2 986</b>   | <b>20 594</b>  | <b>(17 608)</b> | <b>-86%</b>    | <b>53 873</b>      |
| Capital transfers recognised   | 15 093          | 21 563          | -                   | 1 976          | 4 220          | 11 406         | (7 187)         | -63%           | 21 563             |
| Borrowing  | 31 181          | 14 760          | -                   | 1 989          | 2 512          | 3 885          | (1 373)         | -35%           | 14 760             |
| Internally generated funds   | 11 745          | 17 551          | -                   | 206            | 1 557          | 5 302          | (3 745)         | -71%           | 17 551             |
| <b>Total sources of capital funds</b>  | <b>58 018</b>   | <b>53 873</b>   | <b>-</b>            | <b>4 171</b>   | <b>8 290</b>   | <b>20 594</b>  | <b>(12 304)</b> | <b>-60%</b>    | <b>53 873</b>      |
| <b>Financial position</b>  |                 |                 |                     |                |                |                |                 |                |                    |
| Total current assets   | 159 638         | 155 039         | -                   | -              | 168 740        | -              | -               | -              | 155 039            |
| Total non current assets   | 526 114         | 570 630         | -                   | -              | 528 503        | -              | -               | -              | 570 630            |
| Total current liabilities  | 86 339          | 52 214          | -                   | -              | 62 864         | -              | -               | -              | 52 214             |
| Total non current liabilities  | 152 290         | 211 978         | -                   | -              | 151 904        | -              | -               | -              | 211 978            |
| Community wealth/Equity  | 446 034         | 456 477         | -                   | -              | 481 545        | -              | -               | -              | 456 477            |
| <b>Cash flows</b>  |                 |                 |                     |                |                |                |                 |                |                    |
| Net cash from (used) operating   | 211 923         | 153 571         | -                   | (17 026)       | 63 232         | 50 279         | (12 953)        | -26%           | 153 571            |
| Net cash from (used) investing   | (46 152)        | (56 244)        | -                   | (4 715)        | (4 677)        | (21 844)       | (17 167)        | 79%            | (56 244)           |
| Net cash from (used) financing   | 34 354          | 37 032          | -                   | 0              | 0              | -              | (0)             | #DIV/0!        | 37 032             |
| <b>Cash/cash equivalents at the month/year end</b>   | <b>273 214</b>  | <b>224 835</b>  | <b>109 361</b>      | <b>-</b>       | <b>167 916</b> | <b>137 796</b> | <b>(30 120)</b> | <b>-22%</b>    | <b>243 720</b>     |
| <b>Debtors &amp; creditors analysis</b>  |                 |                 |                     |                |                |                |                 |                |                    |
|  | 0-30 Days       | 31-60 Days      | 61-90 Days          | 91-120 Days    | 121-150 Dya    | 151-180 Dya    | 181 Dya-1 Yr    | Over 1Yr       | Total              |
| <b>Debtors Age Analysis</b>  |                 |                 |                     |                |                |                |                 |                |                    |
| Total By Income Source   | 18 126          | 15 193          | 3 147               | 3 562          | 2 557          | 3 810          | 9 618           | 14 818         | 70 831             |
| <b>Creditors Age Analysis</b>  |                 |                 |                     |                |                |                |                 |                |                    |
| Total Creditors  | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |

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

| Description                                | Ref      | Budget Year 2021/22           |                    |                    |                   |                  |                  |                 |                      |                       |
|--|----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|  |          | 2020/21<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                |          |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Revenue - Functional</b>                |          |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <i>Governance and administration</i>       |          | 147 421                       | 134 766            | -                  | 18 206            | 85 212           | 90 806           | (5 593)         | -6%                  | 134 766               |
| Executive and council                      |          | 34 393                        | 33 320             | -                  | 11 097            | 25 004           | 24 968           | 36              | 0%                   | 33 320                |
| Finance and administration                 |          | 113 028                       | 101 446            | -                  | 7 109             | 60 209           | 65 838           | (5 629)         | -9%                  | 101 446               |
| Internal audit                             |          | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <i>Community and public safety</i>         |          | 12 945                        | 20 536             | -                  | 4 040             | 7 963            | 11 218           | (3 256)         | -29%                 | 20 536                |
| Community and social services              |          | 6 810                         | 7 298              | -                  | 3 098             | 3 222            | 2 437            | 785             | 32%                  | 7 298                 |
| Sport and recreation                       |          | 5 959                         | 8 311              | -                  | 806               | 4 589            | 6 428            | (1 838)         | -29%                 | 8 311                 |
| Public safety                              |          | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Housing                                    |          | 175                           | 4 927              | -                  | 135               | 152              | 2 354            | (2 202)         | -94%                 | 4 927                 |
| Health                                     |          | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <i>Economic and environmental services</i> |          | 9 967                         | 16 783             | -                  | 440               | 4 548            | 10 988           | (6 440)         | -59%                 | 16 783                |
| Planning and development                   |          | 4 144                         | 2 984              | -                  | 89                | 2 349            | 2 023            | 327             | 16%                  | 2 984                 |
| Road transport                             |          | 3 405                         | 3 249              | -                  | 324               | 1 723            | 1 774            | (52)            | -3%                  | 3 249                 |
| Environmental protection                   |          | 2 417                         | 10 551             | -                  | 26                | 475              | 7 191            | (6 715)         | -93%                 | 10 551                |
| <i>Trading services</i>                    |          | 199 669                       | 234 882            | -                  | 18 350            | 113 999          | 122 632          | (8 633)         | -7%                  | 234 882               |
| Energy sources                             |          | 132 651                       | 158 607            | -                  | 12 293            | 76 636           | 81 182           | (4 545)         | -6%                  | 158 607               |
| Water management                           |          | 30 176                        | 40 663             | -                  | 2 697             | 16 608           | 23 524           | (6 916)         | -29%                 | 40 663                |
| Waste water management                     |          | 14 112                        | 14 297             | -                  | 1 368             | 8 568            | 7 234            | 1 333           | 18%                  | 14 297                |
| Waste management                           |          | 22 729                        | 21 314             | -                  | 1 992             | 12 187           | 10 691           | 1 496           | 14%                  | 21 314                |
| Other                                      | 4        | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total Revenue - Functional</b>          | <b>2</b> | <b>370 001</b>                | <b>406 967</b>     | <b>-</b>           | <b>41 036</b>     | <b>211 722</b>   | <b>235 644</b>   | <b>(23 922)</b> | <b>-10%</b>          | <b>406 967</b>        |
| <b>Expenditure - Functional</b>            |          |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <i>Governance and administration</i>       |          | 112 128                       | 112 563            | -                  | 10 650            | 55 911           | 56 977           | (1 065)         | -2%                  | 112 563               |
| Executive and council                      |          | 15 579                        | 15 032             | -                  | 1 122             | 7 703            | 8 577            | (875)           | -10%                 | 15 032                |
| Finance and administration                 |          | 95 043                        | 95 882             | -                  | 9 406             | 47 370           | 47 573           | (203)           | 0%                   | 95 882                |
| Internal audit                             |          | 1 506                         | 1 648              | -                  | 122               | 838              | 826              | 12              | 1%                   | 1 648                 |
| <i>Community and public safety</i>         |          | 31 331                        | 39 126             | -                  | 2 526             | 14 711           | 17 861           | (3 150)         | -18%                 | 39 126                |
| Community and social services              |          | 11 926                        | 12 559             | -                  | 893               | 5 738            | 6 449            | (711)           | -11%                 | 12 559                |
| Sport and recreation                       |          | 12 535                        | 14 302             | -                  | 1 196             | 6 360            | 7 336            | (977)           | -13%                 | 14 302                |
| Public safety                              |          | 4 028                         | 4 563              | -                  | 174               | 1 019            | 2 466            | (1 447)         | -59%                 | 4 563                 |
| Housing                                    |          | 2 843                         | 7 702              | -                  | 263               | 1 594            | 1 609            | (15)            | -1%                  | 7 702                 |
| Health                                     |          | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <i>Economic and environmental services</i> |          | 40 803                        | 51 261             | -                  | 3 337             | 18 899           | 25 672           | (6 773)         | -26%                 | 51 261                |
| Planning and development                   |          | 12 124                        | 15 474             | -                  | 1 060             | 6 270            | 8 069            | (1 799)         | -22%                 | 15 474                |
| Road transport                             |          | 20 324                        | 22 084             | -                  | 1 824             | 9 458            | 10 674           | (1 216)         | -11%                 | 22 084                |
| Environmental protection                   |          | 8 355                         | 13 702             | -                  | 453               | 3 171            | 6 929            | (3 758)         | -54%                 | 13 702                |
| <i>Trading services</i>                    |          | 169 168                       | 192 003            | -                  | 13 461            | 86 829           | 98 094           | (11 265)        | -11%                 | 192 003               |
| Energy sources                             |          | 110 190                       | 126 436            | -                  | 9 085             | 61 305           | 64 873           | (3 568)         | -5%                  | 126 436               |
| Water management                           |          | 24 007                        | 24 053             | -                  | 1 852             | 10 955           | 11 287           | (333)           | -3%                  | 24 053                |
| Waste water management                     |          | 12 627                        | 13 039             | -                  | 1 096             | 6 266            | 6 422            | (156)           | -2%                  | 13 039                |
| Waste management                           |          | 22 344                        | 28 475             | -                  | 1 428             | 8 303            | 15 511           | (7 208)         | -46%                 | 28 475                |
| Other                                      |          | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total Expenditure - Functional</b>      | <b>3</b> | <b>353 431</b>                | <b>394 952</b>     | <b>-</b>           | <b>29 974</b>     | <b>176 351</b>   | <b>198 603</b>   | <b>(22 252)</b> | <b>-11%</b>          | <b>394 952</b>        |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>16 570</b>                 | <b>12 015</b>      | <b>-</b>           | <b>11 062</b>     | <b>35 371</b>    | <b>37 041</b>    | <b>(1 670)</b>  | <b>-5%</b>           | <b>12 015</b>         |



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

| Vote Description                             | Ref | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue by Vote</b>                       | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION  |     | 39 467          | 36 170              | -               | 11 040         | 26 555         | 26 890         | (335)           | -1.2%          | 36 170             |
| Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE |     | 96 247          | 87 479              | -               | 5 105          | 57 297         | 56 146         | 1 151           | 2.1%           | 87 479             |
| Vote 3 - MANAGEMENT SERVICES DIRECTORATE     |     | 12 135          | 27 429              | -               | 1 310          | 7 046          | 17 958         | (10 912)        | -60.8%         | 27 429             |
| Vote 4 - ENGINEERING SERVICES DIRECTORATE    |     | 80 614          | 88 222              | -               | 8 122          | 39 823         | 50 032         | (10 209)        | -20.4%         | 88 222             |
| Vote 5 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 6 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 7 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 8 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 9 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 10 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 11 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 12 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 13 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 14 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 15 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>                 | 2   | <b>228 463</b>  | <b>239 300</b>      | <b>-</b>        | <b>25 577</b>  | <b>130 721</b> | <b>151 026</b> | <b>(20 306)</b> | <b>-13.4%</b>  | <b>239 300</b>     |
| <b>Expenditure by Vote</b>                   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION  |     | 38 409          | 40 822              | -               | 3 074          | 20 079         | 21 798         | (1 720)         | -7.9%          | 40 822             |
| Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE |     | 68 800          | 68 462              | -               | 6 840          | 33 084         | 33 483         | (399)           | -1.2%          | 68 462             |
| Vote 3 - MANAGEMENT SERVICES DIRECTORATE     |     | 40 614          | 54 773              | -               | 3 251          | 18 697         | 25 811         | (7 113)         | -27.6%         | 54 773             |
| Vote 4 - ENGINEERING SERVICES DIRECTORATE    |     | 61 575          | 68 632              | -               | 4 818          | 26 987         | 34 705         | (7 719)         | -22.2%         | 68 632             |
| Vote 5 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 6 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 7 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 8 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 9 -                                     |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 10 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 11 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 12 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 13 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 14 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 15 -                                    |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>             | 2   | <b>209 398</b>  | <b>232 689</b>      | <b>-</b>        | <b>17 983</b>  | <b>98 847</b>  | <b>115 797</b> | <b>(16 951)</b> | <b>-14.6%</b>  | <b>232 689</b>     |
| <b>Surplus/ (Deficit) for the year</b>       | 2   | <b>19 064</b>   | <b>6 611</b>        | <b>-</b>        | <b>7 593</b>   | <b>31 874</b>  | <b>35 229</b>  | <b>(3 355)</b>  | <b>-9.5%</b>   | <b>6 611</b>       |

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

| Description   | Ref | Budget Year 2021/22           |                    |                    |                   |                  |                  |                 |                      |                       |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|   |     | 2020/21<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Revenue By Source</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Property rates  |     | 77 423                        | 77 675             | -                  | 4 576             | 53 097           | 51 372           | 1 725           | 3%                   | 77 675                |
| Service charges - electricity revenue   |     | 130 028                       | 155 851            | -                  | 12 251            | 75 905           | 79 211           | (3 307)         | -4%                  | 155 851               |
| Service charges - water revenue   |     | 30 168                        | 32 960             | -                  | 2 697             | 16 003           | 15 824           | 179             | 1%                   | 32 960                |
| Service charges - sanitation revenue  |     | 14 112                        | 14 286             | -                  | 1 368             | 8 564            | 7 228            | 1 336           | 18%                  | 14 286                |
| Service charges - refuse revenue  |     | 22 729                        | 21 314             | -                  | 1 992             | 12 187           | 10 691           | 1 496           | 14%                  | 21 314                |
| Rental of facilities and equipment  |     | 2 338                         | 1 359              | -                  | (149)             | 122              | 501              | (378)           | -76%                 | 1 359                 |
| Interest earned - external investments  |     | 3 138                         | 2 405              | -                  | 232               | 1 601            | 1 185            | 416             | 35%                  | 2 405                 |
| Interest earned - outstanding debtors   |     | 2 190                         | 1 911              | -                  | 204               | 909              | 1 138            | (228)           | -20%                 | 1 911                 |
| Dividends received  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Fines, penalties and forfeits   |     | 2 437                         | 10 382             | -                  | 27                | 258              | 7 110            | (6 853)         | -96%                 | 10 382                |
| Licences and permits  |     | 3                             | 116                | -                  | 2                 | 80               | 16               | 64              | 405%                 | 116                   |
| Agency services   |     | 3 405                         | 3 249              | -                  | 324               | 1 723            | 1 774            | (52)            | -3%                  | 3 249                 |
| Transfers and subsidies   |     | 46 733                        | 50 084             | -                  | 14 759            | 30 059           | 32 189           | (2 131)         | -7%                  | 50 084                |
| Other revenue   |     | 18 990                        | 11 312             | -                  | 777               | 6 531            | 8 138            | (1 607)         | -20%                 | 11 312                |
| Gains   |     | 535                           | 2 500              | -                  | 2                 | 465              | 1 250            | (785)           | -63%                 | 2 500                 |
| <b>Total Revenue (excluding capital transfers and contributions)</b>  |     | <b>354 229</b>                | <b>385 404</b>     | <b>-</b>           | <b>39 060</b>     | <b>207 502</b>   | <b>217 629</b>   | <b>(10 127)</b> | <b>-5%</b>           | <b>385 404</b>        |
| <b>Expenditure By Type</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Employee related costs  |     | 157 304                       | 160 777            | -                  | 13 855            | 80 208           | 80 404           | (196)           | 0%                   | 160 777               |
| Remuneration of councillors   |     | 5 626                         | 6 212              | -                  | 393               | 2 521            | 3 105            | (584)           | -19%                 | 6 212                 |
| Debt impairment   |     | 6 697                         | 10 159             | -                  | -                 | -                | 5 080            | (5 080)         | -100%                | 10 159                |
| Depreciation & asset impairment   |     | 16 715                        | 11 823             | -                  | 983               | 5 928            | 5 912            | 16              | 0%                   | 11 823                |
| Finance charges   |     | 6 972                         | 12 044             | -                  | 933               | 933              | 3 528            | (2 596)         | -74%                 | 12 044                |
| Bulk purchases - electricity  |     | 95 595                        | 107 467            | -                  | 7 808             | 53 653           | 56 393           | (2 740)         | -5%                  | 107 467               |
| Inventory consumed  |     | 15 641                        | 27 572             | -                  | 1 737             | 9 270            | 10 474           | (1 204)         | -11%                 | 27 572                |
| Contracted services   |     | 22 619                        | 26 913             | -                  | 904               | 6 066            | 13 609           | (7 543)         | -55%                 | 26 913                |
| Transfers and subsidies   |     | 2 987                         | 2 646              | -                  | 113               | 940              | 1 553            | (614)           | -40%                 | 2 646                 |
| Other expenditure   |     | 23 274                        | 29 339             | -                  | 3 248             | 16 834           | 18 545           | (1 711)         | -9%                  | 29 339                |
| Losses  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total Expenditure</b>  |     | <b>353 431</b>                | <b>394 952</b>     | <b>-</b>           | <b>29 974</b>     | <b>176 351</b>   | <b>198 603</b>   | <b>(22 252)</b> | <b>-11%</b>          | <b>394 952</b>        |
| <b>Surplus/(Deficit)</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)   |     | 15 772                        | 21 563             | -                  | 1 976             | 4 220            | 18 015           | (13 795)        | (0)                  | 21 563                |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions) |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Transfers and subsidies - capital (in-kind - all)   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>  |     | <b>16 570</b>                 | <b>12 015</b>      | <b>-</b>           | <b>11 062</b>     | <b>35 371</b>    | <b>37 041</b>    |                 |                      | <b>12 015</b>         |
| Taxation  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) after taxation</b>   |     | <b>16 570</b>                 | <b>12 015</b>      | <b>-</b>           | <b>11 062</b>     | <b>35 371</b>    | <b>37 041</b>    |                 |                      | <b>12 015</b>         |
| Attributable to minorities  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) attributable to municipality</b>   |     | <b>16 570</b>                 | <b>12 015</b>      | <b>-</b>           | <b>11 062</b>     | <b>35 371</b>    | <b>37 041</b>    |                 |                      | <b>12 015</b>         |
| Share of surplus/ (deficit) of associate  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Surplus/ (Deficit) for the year</b>  |     | <b>16 570</b>                 | <b>12 015</b>      | <b>-</b>           | <b>11 062</b>     | <b>35 371</b>    | <b>37 041</b>    |                 |                      | <b>12 015</b>         |

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

| Vote Description   | Ref        | 2020/21         |                 | Budget Year 2021/22 |                |               |               |                 |                |                    |
|--|------------|-----------------|-----------------|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
|  |            | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | <b>1</b>   |                 |                 |                     |                |               |               |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | <b>2</b>   |                 |                 |                     |                |               |               |                 |                |                    |
| Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION  |            | 1 287           | -               | -                   | -              | 980           | -             | 980             | #DIV/0!        | -                  |
| Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE   |            | 3 078           | -               | -                   | 154            | 708           | -             | 708             | #DIV/0!        | -                  |
| Vote 3 - MANAGEMENT SERVICES DIRECTORATE   |            | 1 644           | -               | -                   | 49             | 654           | -             | 654             | #DIV/0!        | -                  |
| Vote 4 - ENGINEERING SERVICES DIRECTORATE  |            | 29 825          | -               | -                   | -              | 605           | -             | 605             | #DIV/0!        | -                  |
| Vote 5 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 6 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 7 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 8 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 9 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 10 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 11 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 12 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 13 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 14 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 15 -  |            | -               | 47 331          | -                   | -              | -             | 20 594        | (20 594)        | -100%          | 47 331             |
| <b>Total Capital Multi-year expenditure</b>  | <b>4,7</b> | <b>35 834</b>   | <b>47 331</b>   | <b>-</b>            | <b>203</b>     | <b>2 947</b>  | <b>20 594</b> | <b>(17 647)</b> | <b>-86%</b>    | <b>47 331</b>      |
| <b>Single Year expenditure appropriation</b>   | <b>2</b>   |                 |                 |                     |                |               |               |                 |                |                    |
| Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION  |            | 45              | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE   |            | 55              | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 3 - MANAGEMENT SERVICES DIRECTORATE   |            | 904             | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 4 - ENGINEERING SERVICES DIRECTORATE  |            | 5 862           | -               | -                   | -              | 39            | -             | 39              | #DIV/0!        | -                  |
| Vote 5 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 6 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 7 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 8 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 9 -   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 10 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 11 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 12 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 13 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 14 -  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Vote 15 -  |            | -               | 6 542           | -                   | -              | -             | -             | -               | -              | 6 542              |
| <b>Total Capital single-year expenditure</b>   | <b>4</b>   | <b>6 967</b>    | <b>6 542</b>    | <b>-</b>            | <b>-</b>       | <b>39</b>     | <b>-</b>      | <b>39</b>       | <b>#DIV/0!</b> | <b>6 542</b>       |
| <b>Total Capital Expenditure</b>   |            | <b>42 700</b>   | <b>53 873</b>   | <b>-</b>            | <b>203</b>     | <b>2 986</b>  | <b>20 594</b> | <b>(17 608)</b> | <b>-86%</b>    | <b>53 873</b>      |
| <b>Capital Expenditure - Functional Classification</b>   |            |                 |                 |                     |                |               |               |                 |                |                    |
| <b>Governance and administration</b>   |            | <b>3 577</b>    | <b>2 376</b>    | <b>-</b>            | <b>196</b>     | <b>782</b>    | <b>1 025</b>  | <b>(243)</b>    | <b>-24%</b>    | <b>2 376</b>       |
| Executive and council  |            | 37              | 18              | -                   | -              | -             | -             | -               | -              | 18                 |
| Finance and administration   |            | 3 540           | 2 359           | -                   | 196            | 782           | 1 025         | (243)           | -24%           | 2 359              |
| Internal audit   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Community and public safety</b>   |            | <b>2 058</b>    | <b>2 848</b>    | <b>-</b>            | <b>6</b>       | <b>592</b>    | <b>540</b>    | <b>52</b>       | <b>10%</b>     | <b>2 848</b>       |
| Community and social services  |            | 63              | 69              | -                   | -              | 13            | 50            | (37)            | -75%           | 69                 |
| Sport and recreation   |            | 1 980           | 2 280           | -                   | 3              | 576           | 340           | 236             | 70%            | 2 280              |
| Public safety  |            | 23              | 499             | -                   | 3              | 3             | 150           | (147)           | -98%           | 499                |
| Housing  |            | 2               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Health   |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Economic and environmental services</b>   |            | <b>10 563</b>   | <b>20 224</b>   | <b>-</b>            | <b>1 979</b>   | <b>3 615</b>  | <b>8 563</b>  | <b>(4 948)</b>  | <b>-58%</b>    | <b>20 224</b>      |
| Planning and development   |            | 1 473           | 1 116           | -                   | 3              | 992           | 400           | 592             | 148%           | 1 116              |
| Road transport   |            | 9 090           | 18 543          | -                   | 1 976          | 2 622         | 8 163         | (5 540)         | -68%           | 18 543             |
| Environmental protection   |            | -               | 455             | -                   | -              | -             | -             | -               | -              | 455                |
| <b>Trading services</b>  |            | <b>41 810</b>   | <b>28 425</b>   | <b>-</b>            | <b>1 989</b>   | <b>3 301</b>  | <b>10 466</b> | <b>(7 165)</b>  | <b>-68%</b>    | <b>28 425</b>      |
| Energy sources   |            | 6 148           | 10 084          | -                   | 1 989          | 2 656         | 2 978         | (322)           | -11%           | 10 084             |
| Water management   |            | 1 927           | 3 450           | -                   | -              | -             | 1 154         | (1 154)         | -100%          | 3 450              |
| Waste water management   |            | 29 982          | 11 950          | -                   | -              | 644           | 6 333         | (5 689)         | -90%           | 11 950             |
| Waste management   |            | 3 753           | 2 942           | -                   | -              | -             | -             | -               | -              | 2 942              |
| Other  |            | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>   | <b>3</b>   | <b>58 018</b>   | <b>53 873</b>   | <b>-</b>            | <b>4 171</b>   | <b>8 290</b>  | <b>20 594</b> | <b>(12 304)</b> | <b>-60%</b>    | <b>53 873</b>      |
| <b>Funded by:</b>  |            |                 |                 |                     |                |               |               |                 |                |                    |
| National Government  |            | 12 840          | 20 748          | -                   | 1 976          | 3 228         | 11 006        | (7 778)         | -71%           | 20 748             |
| Provincial Government  |            | 2 253           | 815             | -                   | -              | 991           | 400           | 591             | 148%           | 815                |
| 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   |            | 15 093          | 21 563          | -                   | 1 976          | 4 220         | 11 406        | (7 187)         | -63%           | 21 563             |
| Borrowing  |            | 31 181          | 14 760          | -                   | 1 989          | 2 512         | 3 885         | (1 373)         | -35%           | 14 760             |
| Internally generated funds   |            | 11 745          | 17 551          | -                   | 206            | 1 557         | 5 302         | (3 745)         | -71%           | 17 551             |
| <b>Total Capital Funding</b>   |            | <b>58 018</b>   | <b>53 873</b>   | <b>-</b>            | <b>4 171</b>   | <b>8 290</b>  | <b>20 594</b> | <b>(12 304)</b> | <b>-60%</b>    | <b>53 873</b>      |

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

| Description                              | Ref      | 2020/21         | Budget Year 2021/22 |                 |                |                    |
|--|----------|-----------------|---------------------|-----------------|----------------|--------------------|
|  |          | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>                       | <b>1</b> |                 |                     |                 |                |                    |
| <b>ASSETS</b>                            |          |                 |                     |                 |                |                    |
| <b>Current assets</b>                    |          |                 |                     |                 |                |                    |
| Cash                                     |          | (8 893)         | 37 516              | -               | (5 527)        | 37 516             |
| Call investment deposits                 |          | 118 254         | 118 254             | -               | 118 254        | 118 254            |
| Consumer debtors                         |          | 38 117          | 19 003              | -               | 49 205         | 19 003             |
| Other debtors                            |          | 10 592          | 13 477              | -               | 5 038          | 13 477             |
| Current portion of long-term receivables |          | 3               | 3                   | -               | 3              | 3                  |
| Inventory                                |          | 1 565           | (33 215)            | -               | 1 767          | (33 215)           |
| <b>Total current assets</b>              |          | <b>159 638</b>  | <b>155 039</b>      | <b>-</b>        | <b>168 740</b> | <b>155 039</b>     |
| <b>Non current assets</b>                |          |                 |                     |                 |                |                    |
| Long-term receivables                    |          | 154             | 129                 | -               | 155            | 129                |
| Investments                              |          | -               | -                   | -               | -              | -                  |
| Investment property                      |          | 40 320          | 42 498              | -               | 40 315         | 42 498             |
| Investments in Associate                 |          | -               | -                   | -               | -              | -                  |
| Property, plant and equipment            |          | 481 153         | 523 805             | -               | 483 546        | 523 805            |
| Biological                               |          | -               | -                   | -               | -              | -                  |
| Intangible                               |          | 4 486           | 4 198               | -               | 4 486          | 4 198              |
| Other non-current assets                 |          | -               | -                   | -               | -              | -                  |
| <b>Total non current assets</b>          |          | <b>526 114</b>  | <b>570 630</b>      | <b>-</b>        | <b>528 503</b> | <b>570 630</b>     |
| <b>TOTAL ASSETS</b>                      |          | <b>685 752</b>  | <b>725 669</b>      | <b>-</b>        | <b>697 243</b> | <b>725 669</b>     |
| <b>LIABILITIES</b>                       |          |                 |                     |                 |                |                    |
| <b>Current liabilities</b>               |          |                 |                     |                 |                |                    |
| Bank overdraft                           |          | -               | -                   | -               | -              | -                  |
| Borrowing                                |          | 8 000           | 6 027               | -               | (560)          | 6 027              |
| Consumer deposits                        |          | 6 095           | 5 589               | -               | 6 215          | 5 589              |
| Trade and other payables                 |          | 58 434          | 27 851              | -               | 43 453         | 27 851             |
| Provisions                               |          | 13 810          | 12 748              | -               | 13 757         | 12 748             |
| <b>Total current liabilities</b>         |          | <b>86 339</b>   | <b>52 214</b>       | <b>-</b>        | <b>62 864</b>  | <b>52 214</b>      |
| <b>Non current liabilities</b>           |          |                 |                     |                 |                |                    |
| Borrowing                                |          | 46 963          | 103 982             | -               | 47 001         | 103 982            |
| Provisions                               |          | 105 327         | 107 995             | -               | 104 903        | 107 995            |
| <b>Total non current liabilities</b>     |          | <b>152 290</b>  | <b>211 978</b>      | <b>-</b>        | <b>151 904</b> | <b>211 978</b>     |
| <b>TOTAL LIABILITIES</b>                 |          | <b>238 628</b>  | <b>264 192</b>      | <b>-</b>        | <b>214 768</b> | <b>264 192</b>     |
| <b>NET ASSETS</b>                        | <b>2</b> | <b>447 124</b>  | <b>461 477</b>      | <b>-</b>        | <b>482 474</b> | <b>461 477</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>           |          |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)            |          | 408 534         | 421 477             | -               | 444 045        | 421 477            |
| Reserves                                 |          | 37 500          | 35 000              | -               | 37 500         | 35 000             |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>2</b> | <b>446 034</b>  | <b>456 477</b>      | <b>-</b>        | <b>481 545</b> | <b>456 477</b>     |

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

| Description                                     | Ref | 2020/21         |                 | Budget Year 2021/22 |                 |                |                 |                 |                |                    |
|---|-----|-----------------|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual  | YearTD actual  | YearTD budget   | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands                                     | 1   |                 |                 |                     |                 |                |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>      |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| <b>Receipts</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Property rates                                  |     | 41 873          | 81 609          | -                   | 4 609           | 48 243         | 28 422          | 19 821          | 70%            | 81 609             |
| Service charges                                 |     | 140 241         | 222 273         | -                   | 19 663          | 116 268        | 110 385         | 5 883           | 5%             | 222 273            |
| Other revenue                                   |     | 7 568           | 26 001          | -                   | 1 105           | 8 388          | 8 720           | (332)           | -4%            | 26 001             |
| Transfers and Subsidies - Operational           |     | 20 780          | 49 084          | -                   | 2 337           | 26 790         | 16 595          | 10 196          | 61%            | 49 084             |
| Transfers and Subsidies - Capital               |     | 1 461           | 20 763          | -                   | -               | 5 769          | 3 548           | 2 221           | 63%            | 20 763             |
| Interest  |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| Dividends                                       |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| <b>Payments</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Suppliers and employees                         |     | -               | (246 159)       | -                   | (44 741)        | (142 226)      | (117 391)       | 24 836          | -21%           | (246 159)          |
| Finance charges                                 |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| Transfers and Grants                            |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| <b>NET CASH FROM(USED) OPERATING ACTIVITIES</b> |     | <b>211 923</b>  | <b>153 571</b>  | <b>-</b>            | <b>(17 026)</b> | <b>63 232</b>  | <b>50 279</b>   | <b>(12 953)</b> | <b>-26%</b>    | <b>153 571</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>     |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| <b>Receipts</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Proceeds on disposal of PPE                     |     | 79              | (2 500)         | -                   | 2               | 4 100          | (1 250)         | 5 350           | -428%          | (2 500)            |
| Decrease (increase) in non-current receivables  |     | 154             | 129             | -                   | 0               | 0              | -               | 0               | #DIV/0!        | 129                |
| Decrease (increase) in non-current investments  |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| <b>Payments</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Capital assets                                  |     | (46 385)        | (53 873)        | -                   | (4 717)         | (8 777)        | (20 594)        | (11 816)        | 57%            | (53 873)           |
| <b>NET CASH FROM(USED) INVESTING ACTIVITIES</b> |     | <b>(46 152)</b> | <b>(56 244)</b> | <b>-</b>            | <b>(4 715)</b>  | <b>(4 677)</b> | <b>(21 844)</b> | <b>(17 167)</b> | <b>79%</b>     | <b>(56 244)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>     |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| <b>Receipts</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Short term loans                                |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| Borrowing long term/refinancing                 |     | 34 200          | 36 902          | -                   | -               | -              | -               | -               |                | 36 902             |
| Increase (decrease) in consumer deposits        |     |                 |                 |                     |                 |                |                 | -               |                |                    |
| <b>Payments</b>                                 |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Repayment of borrowing                          |     | 154             | 129             | -                   | 0               | 0              | -               | (0)             | #DIV/0!        | 129                |
| <b>NET CASH FROM(USED) FINANCING ACTIVITIES</b> |     | <b>34 354</b>   | <b>37 032</b>   | <b>-</b>            | <b>0</b>        | <b>0</b>       | <b>-</b>        | <b>(0)</b>      | <b>#DIV/0!</b> | <b>37 032</b>      |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>    |     |                 |                 |                     |                 |                |                 |                 |                |                    |
| Cash/cash equivalents at beginning:             |     | 73 088          | 90 476          | 109 361             | 109 361         | 109 361        | 109 361         |                 |                | 109 361            |
| Cash/cash equivalents at month/year end:        |     | 273 214         | 224 835         | 109 361             |                 | 167 916        | 137 796         |                 |                | 243 720            |

## 14. QUALITY CERTIFICATE

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2021-22 (M06\_S71/S72)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 13 January 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 December 2021** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name *(pp) SHAWN STANLEY* \_\_\_\_\_

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

Signature: *Stanley* \_\_\_\_\_

Date: 13 January 2022