CAPE AGULHAS MUNICIPALITY



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2023/24

SECTION 52 REPORT FOR THE 1st QUARTER ENDING 30 SEPTEMBER 2023

(Section 71 report incorporated)

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To The Executive Mayor

In accordance with **Section 71(1)** of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of **30 September 2023**.

52. The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of the **quarterly report for the 1**st **quarter ending 30 September 2023** and supporting documentation for the consolidated period be noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

INTRODUCTION

2.1 PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

1. STRATEGIC OBJECTIVE

"To comply with MFMA priorities as well as MFMA implementation plan".

BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particular be reported on and in the format prescribed, hence this report to meet legislative compliance.

"Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However, section 71 of the MFMA states that, the accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget".

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3. MAYOR'S SUMMARY

The Budget and Reporting regulations become effective during April 2009 and the municipality is obliged to report in the prescribed format to National & Provincial Treasury, the Executive Mayor and council accordingly.

3.1 Budget Process:

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

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

 \circ Reporting on the previous year budget.

o 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 end of the quarter corresponds with the following main activities in process in finance:

- Auditor General is in process of auditing the 2022/23 Annual Financial statements submitted on the 31st of August as per legislation.
- Quarterly reporting of the financial information in terms of S71 and S52 of the MFMA.

4.SUMMARY FINANCIAL PERFORMANCE

Revenue performance

The total revenue recorded at end of quarter totals R139,523m of a budget of R455,677. That is 30.6% of the budgeted amounts. The quarter the municipality received all promulgated operational grants approved as per the National and Provincial gazettes. The main revenue source is the service charges: electricity as well as the property rates revenues. The municipal operational revenue package consists of 13% grant funded income, that is a positive aspect showing that the municipality is self sufficient and able to generate its own revenues. This also poses significant risk, if the protection of revenue sources is not prioritized by administration and council. To this effect the importance of the Long-term financial plan and the financial sustainability report needs to be prioritized as guiding documents for revenue protection mechanism that needs to be implemented.

Expenditure performance

Total expenditures for the quarter ending 30 September 2023 totals R110,811m of a total budget of R454,306m. The main expenditures categories are the employee-related cost as well as bulk purchases: electricity, contributing 80.3% of the total expenditure to date. This is as per normal business practices for municipal spending. The significant risk associated with the impact of loadshedding needs to be closely monitored to ensure that bulk purchases are managed within the budget parameters.

The municipality is also in the process of reviewing the Organigram and the implementation of a "streamlining of municipal functions". The potential outcome of this process will hopefully be a positive effect on municipal expenditures and operations.

Capital Performance

The capital expenditures for the period ending 30 September 2023 are R8.594m of a budget of R59,933m. Performance to date of 14.3% that is below the 25% equal quarterly targets. The municipality is continuously assessing the risk of underspending of the capital budget and the administration has a standing item relating to project implementation.

Historically the municipality has been struggling to implement and spend capital budget over the last 3 financial years. This is placing significant risk on council infrastructure implementation, and in the current socio and economic climate and consult in dire outcome like unrest and riots in the community.

4. VARIANCE ANALYSIS BASED ON C4 BUDGET SUMMARY

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

Financial Performances

Revenue items

Service charges - Electricity

The municipal performance for sale of electricity revenues is playing a significant role in the budget revenue mix. The impact of load-shedding and the corresponding drop in sales of electricity needs to be carefully monitored to ensure that revenue protection measures can be implemented. To date the total reflects at R42.4m of a budget of R161.8m or 26% of budgeted amounts. The current trends of reductions in the loadshedding being implemented by Eskom have a positive effect on the trends.

Service charges - Water

The performance for water services revenues is above the projections for the quarter ending 30 September. Based on the budgeted amounts a total of 27% of revenues are reflected on 30 September. This can be the result of new initiatives that were introduced with the water tariff structures during the budget process. The effect of the reduction from 6kl free basic water to all residents to only 3kl is producing a positive impact. The other changes implemented in the municipal water structure tariffs of ensuring the penalization of users using more than 20kl water also contribute to this positive performance recorded. A reassessment of the budgeted amounts will be done with the mid-year budget assessment to reflect this positive outcome.

Service charges - Waste management

Waste management revenues also reflect positive for the quarter based on year-to-date budgeted projections. This can be because of additional service requested during the wet weather experienced during the quarter. The revenue source consists mostly of monthly billed revenues (basic charge) as well as ad-hoc billing of consumers that use septic tank services (residents not connected to the infrastructure network). Risk also exists with challenges with the billing of debtors and finance is continuously monitoring the billing to ensure errors are kept to minimum. For the quarter ending September revenues of R6,189m are recorded against a budget of R21,524 or 29% of budgeted amounts.

Interest from Current and Non-Current Assets

The current high interest rate climate in the South African economy context result in the municipal interest from external investments performing better than projected. The totals interest for the quarter of R1,915m based on a budget of R6,194 or 31% of budget. The income source will be reassessed with the mid-year budget assessment in December for realistic budgeted amounts.

Rental from Fixed Assets

The municipality needs to ensure that the transactions processed are correctly accounted. Allocation issues exist with the rental from fixed assets allocated and the balance reflects a debt transaction on the revenue category. This needs to be checked and corrected in next reporting cycle.

Gains on disposal of Assets

As part of the budget process the council identified numerous strategic properties for sale. The administrative process will be implemented during the 2nd quarter of the financial year. Administration is busy compiling the list of properties and council item to ensure the SCM process can commence within the next quarter. The municipality budgeted a total of R15m from the disposal of assets.

The non achievement of the above targets will place a significant risk on the municipal revenue mix due to the allocation of additional budgeted expenditures based on the projections. This will needs to be carefully monitored and managed.

Expenditure items

Remuneration of councillors

This is mainly due to the Gazetted increase that was not processed to date and only accounted for during October 2023.

Bulk purchases - electricity

The risk of the Bulk purchases: Electricity expenditures needs to be closely monitored due to the impact of the revenue side of a reduction in sale on the overall performance of the municipality.

Debt impairment

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

Contracted services

Contracted services consist of the following – external consultancy services, example town planning / rezoning / financial consultancy services as well as repairs and maintenance related expenses.

This differentiation needs to be made in the assessment of expenditures on contracted services is evaluated. For the end of quarter, no significant risk is identified with spending and reassessment will be done with midyear review.

5. COUNCIL - EQUITABLE SHARE ALLOCATION FUNDING

Equitable share is a allocation received from National Government as part of the yearly Budget allocations of government as communicated in the yearly budget speech of the Minister of Finance during February yearly. The Equitable share allocation is a Schedule 3 and based on the yearly DORA Division of Revenue Act the allocation formulae - LGES = BS + $(I + CS)xRA \pm C$ where

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

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

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

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

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

The review of the municipal monthly billing of household on the municipal indigent register / masakhane will impact the spending reflected on free basic services spending reported. This reduced the budgeted totals from the 2022/23 financial year.

6. MFMA LEGISLATED DUE DATES / LIST OF ACTIVITIES

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

LEGISLATIVE REFERENCE	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 71	14 October	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	
Section 74	14 October	Cash Management Reporting – Provincial Treasury	
Section 11	31 October	Quarterly withdrawals and report – Submitted to Council	
Section 52	31 October	Quarterly section 52 report to Council	

7. BANK RECONCILIATION

88842

Production

Bank Reconciliation Summary

al Punicipality Production

	Accession	(1000004050032506 ABS/ V	Pisancial Hile (200 V)
Opening Balance Opening Balance on Reconciliatory Dem bro Reconciled opening bal	20200901 ught forward	Bank Statement 43,844,430.77+ 163,432,534.63- 115,500,103.06-	Cashbook 118,588,583.86- 119,588,183.86-
Reconciled Nove Deposits Interest Received Withdrawals Charges	832628808001 832628808006 832628808006 832628808006 8326288080067	82,000,054.35+ 235,053.54+ 99,112,499.03- 112,438.51-	112,643,474.054 255,853.544 99,380,409.30 112,438.51
Unreconciled No Pending Approval Unmatched		0 299,176-344	0 4,342,840.28+
Closing Balances Closing Balance Reconciliatory Itam Car Reconciled Closing Bala	ESCECERCECCO ried forward	27,955,106.36+ 125,015,039,15- 106,066,772,75-	100,860,772.79-

Breakdown of Unreconciled Items		
Bank credits not in Cashbook	357,976.45+	Pending Auto Hatch Approvals
Cashier deposits not in Bank	4,354,712.55+	Pending Journals
Outstanding from prior periods	42,945.54+	Bank Charges
Reyments not in Bank	2,700.00	Determat Paid
Bank debits not in Cashbook	\$8,809.31	

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS N	IUNICIPALITY						
CASH FLOW INFORMATIC	ON IN TERMS OF PRO						
		Μον	ements for the me	onth	Balance as at 30	Interest	
DETAILS	Balance as at 01 Sept 2023	Investments Investments matured made		Interest capitalised	Sept 2023	earned	Interest earned
						Month	Year to date
Municipality							
Interest Received YTD	-				-		
Standard Bank (CRR)	10 000 000	-	-		10 000 000	71 836	375 466
Standard Bank	25 000 000	-	-		25 000 000	181 524	485 154
ABSA (CRR)	-	-	-		-	-	-
Nedbank (CRR)	-	-	-		-	-	-
Nedbank (Housing)	15 000 000	-	-		15 000 000	109 110	335 745
Nedbank	20 000 000	-	-		20 000 000	144 296	413 441
ABSA (ESKOM Deposit)	1 254 000	-	-		1 254 000	5 164	15 493
ABSA (ESKOM Deposit)	2 535 000	-	-		2 535 000	10 442	31 326
Nedbank	-	-	-		-	-	-
Investec	-	-	-		-	-	-
BANK DEPOSITS	73 789 000	-	-	-	73 789 000	522 372	1 656 626

9. LONG-TERM BORROWING / DEBT

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH - 30 SEPTEMBER 2023

Lending Institition	Loan Number	Institution	Loan start date	Loan settlement date	Loan Amount	Balance 01 September 2023	Balance 30 September 2023
ABSA - Infrastr. (Old Nostra)	3044713107	ABSA	30 June 2016	30 June 2026	1 200 000,00	501 668,00	501 668,00
ABSA - Various	3046537820	ABSA	06 July 2017	30 June 2027	2 400 000,00	1 243 529,00	1 243 529,00
Nedbank - Infrastructure Medium Term	INFRA 4	ABSA	27 June 2019	30 June 2024	4 120 000,00	824 000,00	824 000,00
Nedbank - Infrastructure Long Term	INFRA 2	Nedbank	26 June 2018	30 June 2028	7 000 000,00	3 500 000,00	3 500 000,00
Nedbank	Asset Finance	Nedbank	26 June 2019	30 June 2024	2 880 000,00	576 000,00	576 000,00
Nedbank - Infrastructure	INFRA 1	Nedbank	26 June 2018	30 June 2023	3 000 000,00	-	-
Nedbank - Infrastructure	INFRA 3	Nedbank	27 June 2019	30 June 2029	10 000 000,00	6 000 000,00	6 000 000,00
Std Bank - Motor Vehicle Fleet	Medium (655404)	Standard Bank	29 June 2021	30 June 2024	4 800 000,00	1 698 194,00	1 698 194,00
Std Bank - New and Upgrade Infrastructure	Asset (655433)	Standard Bank	29 June 2021	30 June 2026	2 318 000,00	1 476 485,00	1 476 485,00
Std Bank - New and Upgrade Infrastructure	Long (655414)	Standard Bank	29 June 2021	30 June 2031	27 082 000,00	22 857 172,00	22 857 172,00
FNB - Motor Vehicle Fleet	4-000-520-347-105	First National Bank	27 June 2022	30 June 2027	8 542 000,00	7 086 630,00	7 086 630,00
FNB - New and Upgrade Infrastructure	4-000-520-347-543	First National Bank	27 June 2022	30 June 2027	4 091 200,00	3 395 024,00	3 395 024,00
FNB - New and Upgrade Infrastructure	4-000-520-347-806	First National Bank	27 June 2022	30 June 2032	21 992 850,00	20 454 270,00	20 454 270,00
Total						69 612 972,00	69 612 972,00

10. CASH AND CASH COMMITMENTS / LIQUIDITY ASSESSMENT

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

WC033 - CAPE AGULHAS MUNICIPALITY				
REPORTING MONTH:	30 SEPTEMBER 2023			
Commitments against Cash & Cas	h Equivalents			
DESCRIPTION	Previous Month R'000	Current Month R'000		
Cash & Cash Equivalents	117 633	101 744		
Commitments:	68 225	68 181		
Unspent Loans	17 140	16 650		
Unspent Grants	3 199	5 370		
Capital Funding Requirement	-	-		
Capital Replacement Reserve by 30 June 2023	39 500	39 500		
Loan repayment due 30 June	-	-		
Projected salary	-	-		
Projected creditors	4 630	5 217		
Capital commitment outstanding	3 756	1 444		
Year-end creditor payments (partly funded)				
Surplus / (Deficit)	56 646	33 563		

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

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

11. DEBTORS MANAGEMENT / INTERVENTIONS

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Year	Over 1 Year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables fromExchange									
Transactions - Water	5 712 554	1 507 760	945 437	708 677	939 108	290 763	1 914 700	2 783 931	14 802 930
Trade and Other Receivables fromExchange									
Transactions - Electricity	12 667 719	2 089 489	636 277	370 196	541 944	277 768	1 157 453	1 941 612	19 682 458
Receivables from Non-exchange Transactions -									
Property Rates	5 250 956	1 407 582	17 003 981	554 080	492 446	159 451	1 724 470	4 006 095	30 599 061
Receivables from Exchange Transactions - Waste									
Water Management	2 424 538	741 648	379 562	446 889	602 095	190 887	1 243 496	1 771 489	7 800 604
Receivables from Exchange Transactions - Water									
Management	3 622 761	1 005 805	566 948	611 156	757 327	267 581	1 698 169	2 540 226	11 069 973
Receivables from Exchange Transactions - Property									
Rental Debtors	- 55 942	210 689	26 046	16 425	216 137	6 339	139 863	824 701	1 384 258
Interest on Arrear Debtor Accounts	440 429	240 230	142 964	180 035	253 013	82 419	626 412	1 550 712	3 516 214
Recoverable unauthorised or irregular or fruitless and									
wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 3 525 136	82 957	11 447	42 551	52 051	4 018	144 138	407 051	- 2 780 923
Total By Income Source	26 537 879	7 286 160	19 712 662	2 930 009	3 854 121	1 279 226	8 648 701	15 825 817	86 074 575
Debtors Age Analysis By Customer Group									
Organs of State	- 607 791	355 522	295 046	221 516	83 075	66 971	426 552	1 386 324	2 227 215
Commercial	6 949 023	977 716	3 088 496	208 742	172 922	262 616	920 433	2 134 707	14 714 655
Households	19 210 439	5 944 309	16 318 383	2 489 324	3 596 725	948 331	7 285 007	12 232 045	68 024 563
Other	986 208	8 613	10 737	10 427	1 399	1 308	16 709	72 741	1 108 142
Total By Customer Group	26 537 879	7 286 160	19 712 662	2 930 009	3 854 121	1 279 226	8 648 701	15 825 817	86 074 575



The age analysis for debtors reported that a total of **R86.07m** of debt is outstanding for the reporting period.

Analysis of the outstanding debtor balances as follows:

- The debtors balance decreases on a month-to-month basis from August 2023 totals of R89.8m.
- The outstanding debtor balances over the period of 365 days increase in September.
- The risk for the municipality is the increase in debt for the period 60-90 days, due the difficultly with the ability to collect the funds in the current economic conditions if not debt collection measures is implemented timeously.
- A possible reason for this increase can be due to the property rates payable at the end of October.
- The collection rate for the month of **30 September 2023** is above the **National norm of 95% at 111.47%.**
- This is positive but a complete assessment of outstanding debts is required.

12. AGE ANALYSIS CREDITORS

Year	Month End	Mun							
2024	M03-SEP	WC033							
					121 - 150	151 - 180	181 Days -1		
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Days	Days	Year	Over 1 Year	Total
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT [output less input]	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	595 846	861 993	-	4 989 986	-	-	-	-	6 447 825
Auditor General	-	-	-	-	-	-	-	-	-
Other	120 383	-	-	-	-	-	-	-	120 383
TOTAL	716 229	861 993	-	4 989 986	-	-	-	_	6 568 208

The outstanding creditors is mainly the result of the Capital project provisions at the year-end 30 June 2023. The municipality experience challenges with the purchasing of generators for the 2022/23 financial year. The supplier delivered the incorrect product, and the generators had to be returned. The transactions is still in process of being finalized.

13. mSCOA ROADMAP

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

Regulation of Minimum Business Processes and System Specifications:

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

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

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

Mscoa Roadmap – For implementation and action plans required.

<u>Category</u>	Description of changes required	Target date / Actions
Item		
Borrowing / Loan balances	The municipality needs to ensure that the Loans/ Borrowing is budgeted per department and the corresponding Interest payments are processed with the department where the Capital expenditures is incurred.	This is currently being implemented with the current borrowings / loans and needs to be budget corrected with the new loans for the new financial year.
Item: Donations	The municipality need to ensure the allocations (Donations and other allocations) needs to be processed via the Creditors / Accrual balance vote. This is to ensure that the Cashflow can be correctly reflected within the cashflow statement of the monthly budget statement	2024/25 financial year.
Item: Bulk purchases	Split of bulk purchases in the different wards to ensure that the municipality can implement regional budgeting and reporting	2024/25 financial year
Function		
Core vs non-core	An analysis of the Core vs non-core functions needs to be done to ensure that the municipality budget based on the Constitutional functions of Schedule 4 and 5. Unfunded mandates need to be addressed and limited to allocated resources to the municipal functions.	This needs to be reviewed for the 2023/24 financial year. Changes needs to be recorded to ensure new MTREF budget correctly allocated to Core vs non-core.

Category	Description of changes required	Target date / Actions
Fund		
Control accounts per service - Fund	The classification of the control accounts to ensure that all services is allocated the corresponding fund segment based on the basic services [Water / Electricity / Refuse / Sewerage]	3 rd quarter 2023/24
Region		
Ward based budgeting	Implement ward-based budgeting to ensure that reporting to citizens can be done to improve accountability during the public participation and IDP engagement processes	2024/25
Costing		
Basis municipal services	Needs to implement the costing for the Basic services component to ensure more realistic cost, that is direct and indirect cost allocated to the different services. This is required for the following services – - Water / Electricity / Sewerage / Refuse	2024/25 implementation

<u>Category</u>	Description of changes required	Target date / Actions
Project		
Elec FBS project	Required Rebates project needs to be implemented to account for the correct reporting of Free	January 2024 Adjustment budget
0PO003060	basic services (FBS) to informal areas.	
0PO 003 058	Operational: Typical Work Streams: Revenue Cost of Free Services – The additional cost associated with the FBS allocated to the citizens to ensure that municipality account for loss of revenue that can be billed / additional services provided	January 2024 Adjustment budget
Other items		
Council parameters (Vat) indicators	The municipality needs to be ensured that the VAT indicators is correctly indicated before the start of the financial year. Items created needs to be correctly indicated on the VAT indicator parameter to ensure that the legislated compliance is complied with	This can only be done for new items in the financial year. Current items that need to be changed that already transacted on needs to be correctly at the beginning of the financial year.
Budget and virement Policy	 The policy needs to be reviewed to ensure that virements is only processed within the different categories of the mSCOA categories as follows: Function / Funding 	Amendment and review of policy for implementation in the 2024/25 financial year.
Payday full integration	The full integration of the Third party (Payday) salary control accounts into the Phoenix (Vesta) financial system. Review of the data strings to ensure the correct guids is selected for the seamless integration of the financial information.	2 nd quarter 2023/24 financial year

Category	Description of changes required	Target date / Actions
IDP review	Review of the IDP to ensure that the relevant National KPA is selected relevant to Local government, and excluding the KPA's not applicable	2024/25 financial year
Asset Module	Implementation of the Electronic asset module into Vesta to ensure seamless integration into the financial system	3 rd quarter 2023/24 financial year.
NT AFS template	The National Treasury issued a Template for use with the compilation of the Annual financial statements, which is compulsory to be extracted from the financial system for the 2023/24 financial year.	3 rd quarter 2023/24 action plan needs to be compiled

14. COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS

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

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

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

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

	Total cost saving disclosure in the In-year report											
COST CONTAINMENT IN-YEAR REPORT - 30 SEPTEMBER 2023												
MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent				
Use of Consultants	7 282 510,00	731 073,28	-	-	-	731 073,28	6 551 436,72	10,0%				
Use of RME contractors	10 389 340,00	2 020 362,78	-	-	-	2 020 362,78	8 368 977,22	19,4%				
Travel and subsistence	368 000,00	85 347,78	-	-	-	85 347,78	282 652,22	23,2%				
Domestic accommodation	208 120,00	43 931,18	-	-	-	43 931,18	164 188,82	21,1%				
Sponsorship, events and catering	186 950,00	42 004,65	-	-	-	42 004,65	144 945,35	22,5%				
Communication	242 740,00	60 423,89	-	-	-	60 423,89	182 316,11	24,9%				
Other related expenditures	961 150,00	165 691,90	-	-	-	165 691,90	795 458,10	17,2%				
Total	19 638 810,00	3 148 835,46	-	-	-	3 148 835,46	16 489 974,54	16,0%				

15. SECTION 11 (4) MFMA WITHDRAWALS

(((a)))) Withdravala	NCIAL TREASU from Municipal Bar th Soction 11, Sub-se	uk Accounts 【之天子】
NAME OF MUNICIPALITY:	CAPE AGELIERS MU	NICEALITY
MUNICIPAL DEMANCATION CODE:	W0003	
	Mil Kenteniher 2023	
QUARTER ENDED-	and the second se	Reason for withdramal
MPMA antine 11. (1) Only the occuseting affert -		Perment of Openetional and Capital
the chie/Geoscial officer of a researchedry, or any rik		expenditures.
senter feasoial effectal of the manifipality using a		expenditures.
its writes adonity of the accessing effect to		
withdraw money or authorize the withdrawal of more		
from any of the sus-tripolity's bank accounts, and m	9	
de se ody-		
(5) is definy expenditure authorized in terms of sector		
its) to deliver undownread-to and gravolidable expenditor	e None	None
authorized in terms of section 29(1);		
id in the case of a back second opened in target	ef None	Nene
section 17, to make premarks from the account		
accordance with subsection (4) of that section:		
(c) to pay over to a person or regan of state mon		None
reseived by the manicipality on helself of their porson	02 02	
organ of state, including-		
(i) money collected by the sum/cipality on behalf of th	or Nene	Nexe
person or organ of state by agreement, or Vill any insurance or other personnel received by 6	a bina	Victor
(c)) any insubance or other payment interved by a manifold payment of state.	A Passa	Provident
off to estimat memory incompatibly paid into a bank second	e Nore	None
(1) of all rest closely restricted have use a case which	~ ~	1.000
(g) to refused guarantees, surption and security deposite	: Note	Nost
(b) for each management and investment purposes accordings with section 13;	in RADe	Q1 cosselidated investments (Roll-ever)
(ii) to delay increased expenditory in terms of serif	en Note	None
All the sector data and an end of the sector like it.	Mare	Non
(4) The accounting afflior must within 30 days after t and of and, awarity -	Name and Surnas	IIO PHILLIPS
(a) table in the summinged council a consolidated rep of all withdrawais made in terms of subsection (10)5 G-daring that security ; and		Municipal Manager
(b) submit a supp of the report to the solovant province reasony and the Auditor General.	Signatore:	-2-
Tel number Ext number		Empli Address
028 425 5500		the confiction of the gos to
The completed form must reach Mr Edwin Wale Street, Cape Town, 8000, Tel: 021 48	Name at the Prov 3 8662, Fax 821 483	ineial Treasury, Private Bag x 9168, 7 8623, Email: enkunacit pgwc.gov.za on or

before the 15th of the month following the end of each quarter.

<u>PART B</u>

16. LEGISLATED INFORMATION

<u>C1 – Budget statement -Summary</u>

WORD Cape Agailus - Table C1 Monthly Evolget Statement Summary - B01 September

Construction of the second sec	SCOOL Restored Two INTON										
Description	Applied	Cranel	Adjusted			Test 1	100	110	April 1 apr		
	Outcome	Balant	Burgert	Monthly artical	Tax 10 attack	index.	ratasa.	- minera	Presson 1		
1 Personale								- 1			
Install Television											
Property sales		10.000		1,000	40.700	44,246	30		10,000		
Service durges		200.000		20.001	12,005	62 067	100	-	200.500		
handhand strange					_						
Transfers and advision - Transferral		50.000		1100	-	18.646			58,000		
Other same strategy		47.42		100	1.40	10.075	0.000				
Total for ensure the shading sagning together and		40.00		10.000	100.000	10.001	1.00		00.007		
and before					100 000				100 100		
Engines with		10,576		14.087	40.722	48,489	1.00	-	103,526		
Parameter of Coastline		6.753			1.00	1 200	- 201		120		
Transferration of contracts		10,000			2.626	1.00			11 (21)		
	-		-				11				
wigwest .		0.000			=	2.20	4.00		4.000		
meeting constant and belt purchases	-	185,545		54.045	40.110		8 994	1976.	105.545		
Transferm and subsidies		100		200	300		1.00	100	1.003		
Ober expendion	-	64 001		4.607	17.045	18.525	0.446	- 196	64.001		
Total Expanditure		464 200		48,075	100.00	100.002	2,000	196	454,299		
Region/Delot		1.476		(1) (2)	26.715	27 8 M S	- 14 March	- 14%	1.070		
Transfers and subsidies - capital (manufact)	-	19425	-	1407	1407		1407	100.01	16403		
Transfermant subsidies - sagital (in And)											
Regise(Shine) after saysial transfers S		10.000		(54 artis)	10.175	52 825	10 1100	- 200	18.091		
a set ibilities											
Share of surplusi (Adfolf) of exercisite						-			-		
Register (Delicit) for the year		10.003		(14.03)	00.070	07 0 M	10 P 10	- 275	10.000		
Carly seculize Lines some											
Explorependitore		10.003		1402	1.54	4.000	1.000	-	56.803		
Capital Insentence recognized		144.03		3 8 2 9			3 849		4403		
Bowering .	-	22.6.04			400	1.000	1.000	- 1784	12 4 6 4		
Interfactly generated heads		21.675		1 491	162	1 101	1457	1976	20 575		
Total express of capital funder		00000		1.007	8 Dec	4 100	3 666	1000	00.003		
I manage grantise											
Total securit costs		200 170			172-042				30.00		
Total non-connect pagests		472 126			101128				12,000		
Table agent lighting		19.535			10.00				10.500		
Total names and taking		24,221			10.04				24.01		
		214 221			101.04				100.000		
Community anality figuity											
Cash Reat											
Net cash from (acoust operating		10.000		198 102	152.005	21.071	100.000		10 100		
The party how panel investing		044 0020		10.000	1000	000	19.00	0000	44 102		
That much from Ground Strengthing		10.000		10	10	(83)	100	6,000	10.000		
Contribution repair electrics of the manifely part and		100 000	100.000		202.000	10100	10000	1999	10.000		
faiters & codiers and pix	N-DE Deges	05-00 Exps	15.40 Dage	R-SI Bays	121-120-044	103-100 (544	thi bya ti Ta	0.001	1444		
Deburn Age Analysis											
Tabal By Income Scarce		2,000	19250	2 100	1.050	1.000	1.640	15.65	00.075		
Environ Age Analysis											
Tuby Coalition		63		0.000					1.000		

Financial Performance (Functional classification)

Remonde Rem	1	201202 Audited Datame	0rgeni Bulget 15481 15481 15481 15481 1545 1545 1545	Aljustet Bolget - - - - - -	Ruthy star 5454 - 5454 - 5454 - 5454 - 5454 -	Notper Tear 2 Tear 72 actual 04 SN 14 82 49 70	1994 1997 1998 1997 1997 1997 1997 1997 1997	112 104000 (1473 (1473 (1473	10 a 10 a 10 a	Full Tear Forecast 175420 4030
Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Remonte Re		0400mm	544 634 64 54 55 55 55	варя 	9494 	005N 1485 4970	1000 000	1949400 (2473) (2	45 5	Forecast 175421
	1	-	95481 4038 (544) 3459 1459 1459	-	+04 - 105	005N 1485 4970	866 145 522	043	45	1542
			438 (54) 331 143 145	-	6434	14.83 49.749	9465 5725		45	
Operations and administration Executive and scienced stand Frances and administration Internal public Community and public safety Community and public safety Community and public safety Community and public Sport and excellation Public safety Housing House Proving and identifyment Franks Environments/public time Franks Environments/public time Franks Franks Environments/Public time Franks			438 (54) 331 143 145	-	6434	14.83 49.749	9465 5725		15	
Executive and scienced Finance and selected place Interval paid Community and public safety Community and public safety Community and social services Sport and environmental services Paids safety Housing Health Economics and environmental services Practing and inscitument Social transport Environmental protection Practing services Energy courses Vote: management Votes management Votes management Votes management			438 (54) 331 143 145	-	6434	14.83 49.749	9465 5725		15	
Finance and selected stan Internal suit Community and public safety Community and public safety Community and exciton Sport and excellance Pails safety Housing Houth Economic and environmental services Provide and environmental services Every scores Visite management Visite management Visite management Visite management			95441 2423 1429 1429	-	5436	49.748	9.25			40,000
Internal suit Community and public safety Community and public safety Sport and workston Pakin safety Housing Houth Economic and environmental services Proving and identityment Road transport Econometry publicities Energy sources Vote: management Votes management Votes management Votes management Votes management Votes management			28.721 19.479 19.627	-	-			0.00		
Community and public safety Community and social services Sport and workston Pakin safety Housing Houth Economic and environmental services Provide and environmental services Environmental services Environmental services Environmental services Environmental services Environmental services Environmental services Environmental services			3479 1945 1947	-						10.40
Connuelly and social services Sport and ecosition Pails safety Insafe Economic and ecositemental services Process and Revelopment Reset Services Econometric protection Trading services Environment protection Trading services Every sources Reset management Vicels management Vicels management Vicels management		-	19-478		1.546			-		-
Sport and workston Pakit: subay Housing Houth Economic and environmental services Planning and Reviewment Road transport Environmental protection Trading services Environmental protection Trading services Environment Vicels management Vicels management Vicels management Vicels management			10.027	-		44.05	1408	1809	85	24.72
Pakic solety Income Teach Economic and environmental services Process and Revelopment Accel transport Environmental protection Trading services Every sources Roder management Vicels management Vicels management Vicels management Vicels management		-			193	1901	15	1645	1965	949
Nosing Nucle Economic and environmental services Process and Revelopment Accel transport Environmental protection Trading services Everys coarces Rolar management Vicels water management Vicels management Vicels management Other		-		-	1415	1945	140	404	105	10.00
Kash Economic and environmental services Porning-and deviropment Accel transport Environmental protection Trading services Everys courses Vision management Vision management Vision management Vision management Other			-	-	-	-	-			-
Economic and environmental services Proving and Revelopment Accel transport Environmental protection Trading services Everys sciences Vicels management Vicels management Vicels management Other			4.225	-	5		50	(454)	485	4.225
Panning and development Accel transport Environmental protection Trading services Energy sources Violar management Violar management Violar management Violar management Other			-	-	-	-	-	-		-
ficul tengot Environmental protection Trading services Energy sources Violar management Violar management Violar management Violar management Other		-	12:303	-	1.000	1873	1.202	(74)	-20%	12,000
Environmentarigendection Trading services Energy sources Water management Works water management Works management Other			100		20	812	128	(24)	45	1.040
Trading sarvice Energy courses Viole: manupament Vionis manupament Vionis manupament Other			4.357		385	168	-	557	185	4.02
Energy sources Water management Water water management Water management Other			5.02	-	100	123	1466	11,015	44%	5.02
Role nangenet Role webr nangenet Role nangenet Oher			29115		21.000	57.635	68.985	10.0	25	29110
Role nangenet Role webr nangenet Role nangenet Oher			15.20		14-124	41470	44.737	11253	-05	15.90
Rute nungement Other			6.40		0.023	11.005	128	2198	225	6.10
Rute nungement Other			200		130	4.953	1.38	(44)	25	2010
Other			28.026		2.000	136	100	656	-	28.636
1.1.1	a l									
Total Revenue : Freedowal	÷1		67.20	-	2.00	100.000	10.01	1071	-	67.30
	-			-						
Espenditure Functional										
doversance and administration			104,581	-	6 MM	21.28	20.000	11204	4%	154.581
Executive and council			18.2%	-	1421	\$1021	1985	10.000		4.75
Finance and patronatotice		-	94422	-	143	25.16	27.58	3 580	125	94.432
Internal suit			1.60	-	108	1.0	105	(124)	-27%	1 88
Community and public safety		-	49.79	-	2.862	110	1.625	(1488)	-58%	49.750
Community and social services		-	54-154	-	825	1.786	141	(627)	-485	54-136
Sport and recreation		-	18-421	-	1.08	1421	1.30	294	28	18-421
Patrix soluty		-	5.52	-	120	1.75	12		-	5.50
Toxing			768	-	200	10	1262	11000	42%	76.0
TexB		-	-	-	-	-	-	-		-
Economic and environmental services			50.298		103	1054	11.248	(1962)	-055	50.230
Ponning and Revelopment			14.438		1100	1.121	1.95	(24)	45	14.43
Fixed transport			24.002		1.045	48-0	1.24	(750)	435	28.002
Environmental protection			9370		80	1.531	2100	(67)	425	0.03
Trading services			22:40		12.02	01.004	58.005	1100		229.442
Energy sources			158,899		27.77	44.53	34.376	11,048		14.00
Role nanopenet			8.60		178	5.002	6.400	110		2.40
Ristia autor management			1.10		120	140	4 (28)	124		1.40
Risk nategoriet			10.136		1.636	110	6.376	11 100		10.13
Oter									-	
	πİ		44.29		445	1000				64.28
Resident Defects for the year							100	2,256	200	

WC033 Cape Aguitus - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 803 September

Financial Performance (Revenue and Expenditure)

420000	120	HOLE		Bager to Ballet							
in the second seco	144	- Labor	Topic .	1000	100	Test Station	16275	15	10	10. Ver	
Trank	1.1	1000	1.000	1000		2223	100		1.1	1000	
to the second seco	+ +	_	_					-			
			10000		1.111	1.000		10.00	100	1000	
Aniso Cargo - Ballinto			in start		-		44.900	0.000	100	1 44	
THE REPORT OF THE					100	1.00	1.440	1.000	100	1.00	
Tens dage, tam ing taxaent			1.00		1.00	1.1.1.1.1.1.1	1.00	1.000	1.00	1.1	
Server Varger, Wylle sylogierae							1.00	100	1.00	1.5	
that it issues and homestic of backets			100		1.10	1.0		10.00	1		
Agence and the second of the second sec			100			1.00	1.00	1.100	100	- 2	
and the second s											
TRANSPORTED THE REAL PROPERTY.		1.16	10.000		1.00	1.000	1.10	1.16	1.66	- A4	
rational from Local and Sum Local at Summer		1.15	1.00			1.1.1.1.1.1.1.1	100	1.00	1.00	1 1	
inere .								1.1	1.64		
There are used								1.10	1.00		
Name Percentation		1.1	1.44		1.000	100		0.000	100%		
use state		1.50			1.11	n (* 1946)		1.46	100	N 13	
Taxanta Anana		1.1	Here		. 85		1.1	1.191	100		
an Andreag Annual I					0.0		10.2	1.00	1.00	17.5	
(Frank) (Ref.			2.00	-	- 1586	4.8	10.00		10		
Svisupered fax:			1000		1.10	10.00		1.14	- 64		
This protocol and terms		1.0	100				100	1.000			
Logical del garrillo		1.1					10.2	1.00	. 65		
Transfer of conduct laboration		1.1			1444		10.000	- 60	. 44		
(WWW)								40	1,676		
Carleo								1.1.1	10		
Call Subschement		1.1	1.4.4.1			1.00	1.48		100		
Carson propriet on Ballio		1.00		-		1.00		1.0.46	100		
One Los								1.24	1.00		
Surfax and	-	_	-		110	100	-		194	1000	
	1				10.000	in the set of	10.00	194	1.1		
tala harana bara ng kapita kariha ara karihalara			_	_	_				- 19-1		
Landing to the second se	1.1		and the second second			1.000			1.1	1	
Trates and unit							44.48	100	196	1.000	
Percentarian a successor		1.0	1000		1.00	1.1.1.1.1.1.1	1.000	1.000	1.00		
the contract - section.			100.004		10.000		10.000	10.005	100	1.1100	
Install States		1.1	4.00		1100		1.00	10.004	454		
Ind regiment		1.1						0.000	100		
Transmittion intelligent			1.00			1.000	1.000	1.1			
Charter		1.1						1.00	100		
Company Parent		1.2				10.100	1.14	1.00	1.00		
Torres and adolphic		1.00	130				1.00	1.1986	100		
Choose the Bally of Sec. (F		1.5						1.000	100		
(and then put)		1.1	10000		100		1116	226	- Mile -		
under an Preside Process		1.1				1.1.1		1.0	. 10.		
Descine		1.1				1.1			1000	1.1	
12 Farmers			- 00 (M)			10000	164 802	120			
and a second	+ +		1.00	-	198.875		to see	1.000		1	
Formation and an and states and the				1	1000		- 175			- 6	
and the second state of the second state of the			1.00		1.	1000		1.00	-	1	
Annual Contract of the State of								1.00			
PROMP OF ADDRESS AND A REEL			a strength of the		1.1.1.1.1.1.1	1996 (Sec. 19					
terraritetetetetetetetetetetetetetetetetetete					10.00		10.00	-	10.00		
900 Tel:					1000	114443		1	· •	1.00	
establishic Astronauta					24.00		1.00		-		
and all the Cold division is set in the											
Date of Summer Parks, principle or principal	11		100 A 100		Sec.	1000	100				
Contraction of Indiana in contraction			100		100.000		10.000		1	-	
Taxa d Auto-Child Strange L Auto-	124	-	-	-	100					-	
		_	-			-				-	
Personal Prevailable Provide Provider		_					_	-		-	
Name Collection for page	1.1						12.000				

MCALL Case Against - Table CA Rentille Dudget Statement: Property Partnerson (Income and Countedhers) - HEL September

Capital Expenditure – Functional Classification

Total Capital Expenditure			3400		5887	134	4 639	2966	175	910
Carld Examines - Functional Classification										
Governance and administration			138		101	100	212		4085	3 791
Executive and council										
Finance and administration			139		103	100	22		4365	3791
Menti adi										
Community and public safety			5258		12	158	340	(4)	-345	5,058
Community and social services		-	2.524		25	35	340	(22)	455	2 534
Spot and recealion			2.228		10	118		19	600	2 324
Patiestry			410							40
Huship										
Heath								-		
Economic and environmental cervices			30307		218	6112	375	3 107	965	2030
Planning and development										
Read Interspot			19.802		3 108	410	275	3.67	0876	992
Environmental protection			405		-					63
Trading pervices		-	30-668		1.01	3,385	1911	##	-0%	25 468
Energy sources			7.836		648	617	70	(40)	-185	783
Wuter nursagement			12.488		80	132	1800	678	435	2.08
Work when nanoperant			1810		-		60	(60)	400%	180
Work nonspirant			8.738		-	127	128	- 18	15	178
Other										
Total Capital Expenditors - Purctional Classification	1		3403		5 807	8.54	4400	386	10	50 BCC
Funded by:										
National Devenment			15 (23		278	4 140	136	4 334	2425	15 123
Product Coversment			1 500		35	38	30	(20)	405	1 300
District Nacionally Transfers and subjeter - capital (monitory alsochum) (NZ 1110) Unpath Agencies,								-		
Hausekolds, Non-politi institutions, Private Enterprises, Public Corporators, Higher										
Edua (Hothutiona)								-		
Transfers recognized - capital			943		2 823	4175	328	3 800	-	18 623
Bonowing	•	-	22404	-	400	400	138	(120)	-125	22 634
Internally precided funds		-	20475		240	3 103	2401	162	395	23.675
Trital Capital Funding			3983		5 802	136	1439	186	HPs.	SF 803

Financial position

and the second state of the second state of the second	the protocol and a state of the state of the state of the
WC033 Case Age/has - Takie C6 Monthly Burks	et Balement - Fisancial Peuliss - Mill September

		100000		Budget Y	No. (1979-19	
Cenergina	1946	Autor	Original	Adated	Tearth actual	Tel Test
	101	Outcome	Sugar	Butter	ABOUT D DOLLARS	Format
R Desexalda	1.4	Concernant and	1.0.0	1000		10000
NENL'II						
Gebeni assalto						
Talk and test and task		*.		5 E	16, (3)	
Tells and phonesers bird has each any horsestory		÷.,	123.000		64 100	100.00
Paradolitike hot not and star banaching		+ 1	10.675		15 925	
Canada portian of non-signant temploities		+	1.1	6 E	1.11.00	2 - MA
inanticy		+ 1	1100		5.362	1.44
yar.		-	4.947		3.835	1.91
Other turners county		-	105	-	788	
CERT SUCCESS CREATE		+ -	1042.116	-	115 885	2017.5
turi turiteri assalti						
iterations.						
invadorant programy					1.10.000	40.00
Presets plant and expenses		12	107.440		THE DAT	107.04
Internet and an and a			Parente.		10.000	10.204
Loning and real-fitting stationstati						
Hartines (don't)						
HONGINE LEADS		1.1	666	2 1	1.140	1.00
Tools and other repetualised from and online frammed data				1 1		
Sup-parter (approximate from two-exchange fratuations)			740			1.74
(Be as your asis						
Tatal one partners pages	+ +		171.799		100 104	100.00
ICCAL AMETS		_			And in case of the local division of the	and the second
	-		818.548			851.58
DOIL DOIL						
Luchweit furbeititem		-				
April and All			- Second			1.000
Riveral Verifier		1.1	a second	- t		10.04
Constre Recold.			1.842	· •	8,948	100
Took and chai prodice how and ange bonactions		÷.	C MATER		100.002	- 1
Tools and other populate from too-applyings homophony		+	5.448	: ÷	7.799	2.44
Perde		51	16,385	e 8	16 208	
ANT.		-	5.365		100	
The sector setters				-	1.000	-
Teta' summit fabilities		+	16408	+	140/454	19.43
kos turiet kultillas		_				
Thursd Miller		-	WE SHE		10,002	10.04
Person		+	80,160	+	10.000	12.14
jurg tem policy of teals acycline.			107215		10000	
Differ non-sentent Solution			42,900	-	30295	42.50
war one partners labelling			. 214.225		101104	
TOTAL LANGUTER		+	111 111	+	341.211	210.00
wit Assets	1.1	+	8,27,840	-	000.085	817.00
Comparty wild, the party						
Amazine interneties Art.			114.040	-	-440 944	148.04
Terranet and Look			1000		10000	1.00
Char 1.						A
TOTAL COMPLEXITY AND CHEVRINE			817-866	-	105 181	812.88

<u>Cash flow</u>

WCIDI Cape Agailtas - Table C7 Monthly Budget Statement - Cash Firew - M00 September

Transfer of the second se		20203				Relatives	1000					
Description	14	Audited	Original	Adjusted		No.13 wheth	Test 1	-	110	Full feet		
		Outcome	Budget	Balget	specific to prove		budget	Service	winter.	foreast		
Choyamin	1											
CASH FLOW FROM OPDIATING ACTIVITIES												
Receipte												
Repety-step		-	10.00	-	663	15,564	45 (21)	(2.20)	40%	81.547		
Service charges			222.05	-	9.48	38.965	79.903	04405	- 25	273 805		
Oberverse		-	22.95	-	5.00	54855	5.057	9.38	1946	22 505		
Transfers and Date date - Operational			11.34	-		1940	180	1163	1025	18,284		
Transfers and Databases - Capital			11.02			140		160	101/0	99.623		
Hared			100	-	-	-	864	(64)	-10%	1000		
Dutents												
Paymente												
Deputers and employees			(81.727)		97.60	101210	(8.32)	(***333)	1005	(811.727)		
Hared								-				
Transfers and Database												
NET CASH FROMUMED; DYERATING ACTIVITIES			11 000	-	14133	1248	21471	101070	425	19 200		
CARLES ON FROM INVESTING ACTIVITIES												
Receipte												
Proveds to diserval of PPI			11.000				179	0.20	100	15 000		
December (increased in non-carried receivables		-		_	-							
Decesse increase is non-great inactionals												
Page 1												
Cartal and			04400	-	440	18415	A 410	14.500	115	01100		
NET CASE FROMUNDO IN OTING ACTIVITIES			04 KOS		5.85	(941)		110	1005	44 10 10		
NO CREATENESS INTO A CREATE				-								
CASH FLOWS FROM FRANKING INCTIMITIES												
Receipts												
Dhort term loans												
Someting long termitedransing			11.00	-	-	-	-	-		19.000		
increase (decrease) in consume depends			190		2			10	10102	160		
Payments												
Seatured clientwing			8.28				(23)	23	100%	8 228		
NET CARRENDOLUMED) FINANCING ACTIVITIES			1170	-	10		(1)	1213	5295	19,700		
NET INCREASE DECREASE IN CASH HELD			9.2%	-	94.02	1010	20.56			0.020		
Codvicant equivalents of beginning			144.675	2455	18.55	19,55	19.55			119.575		
Codrigative equivalents of monthlyspeed			102-408	19.25		2018	16.10			110 305		
The second secon			100 100			1000100				100.000		

17. QUALITY CERTIFICATE

MARKAGE. ENOURIES:

S-Stanley

CONTACT NO 028 425 5798

VERM. HOP:

5/3/2023-24 (M03_571/952)

KANTODRI Bredandorp-OFFICER.

DATUM DATE

12 October 2023

KAAP AGREENES MODERATETT CARL AUGUSAS MOREOPAUTY U MARTINA WORKAPT ADDRESS

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 123

For the month ended 30 September 2023 (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: EBEN OLIVER PHILLIPS

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

Signature:

12 October 2023 Date: