

# CAPE AGULHAS MUNICIPALITY



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## 2020/2021

**SECTION 52 REPORT FOR THE  
QUARTER ENDING 31 MARCH 2021**

*(Section 71 report incorporated)*

# **TABLE OF CONTENTS**

To The Executive Mayor .....	3
1. INTRODUCTION .....	4
3. MAYOR'S SUMMARY .....	5
4. SUMMARY FINANCIAL PERFORMANCE.....	6
5. VARIANCE ANALYSIS BASED ON C1 BUDGET SUMMARY.....	6
6. COUNCIL FOCUS AREAS (CASH FLOW / LIQUIDITY).....	9
7. INVESTMENT PORTFOLIO .....	10
8. EXTERNAL BORROWING PORTFOLIO .....	11
9. mSCOA IMPLEMENTATION .....	12
10. DEBTORS MANAGEMENT / INTERVENTIONS .....	12
11. COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS .....	14
12. COVID FUNDING DETAILS .....	15
13. PT – MUNICIPAL GOVERNANCE ASSESSMENT .....	16
14. SECTION 11 (4) MFMA WITHDRAWALS .....	18
15. LEGISLATED INFORMATION.....	19
16. QUALITY CERTIFICATE.....	26

## **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 March 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 March 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 particulars 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.

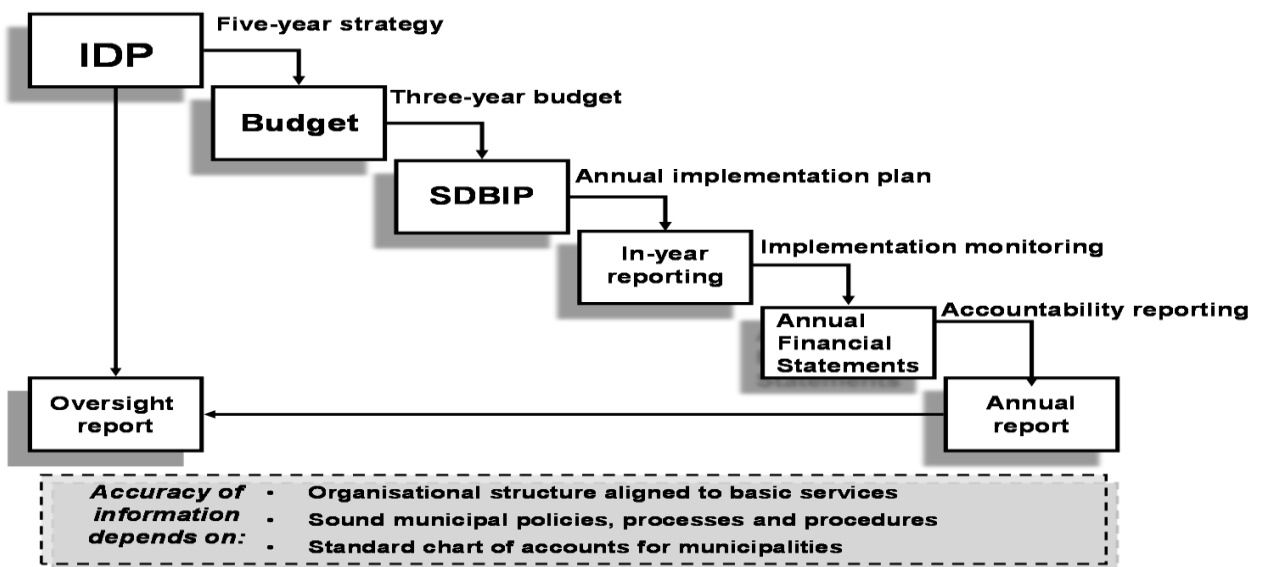
#### **3.1 Budget Process:**

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:

- o Reporting on the previous year budget;
- o Current year budget implementation; and
- o 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 a "Clean Audit" for the 2019/20 financial year. Numerous administrative processes and improvements were identified and this needs to be accounted for to ensure improvement in operations. An Audit action plan will be compiled and implemented to ensure the outcomes and recommendation of the Auditor General is taking into account with the future reporting cycles.

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

##### Revenue performance

Total revenue for the period ending 31 March 2021 reports at R271,5m of a revised budget of R383,9m. The main revenue sources of electricity and service charges reports on par with projections. All indication is that the municipality will achieve the budgeted amount for service charges as well as property rates.

##### Expenditure performance

The adjustment budget for the period totals R384,3m with the January approved budget. The expenses were reviewed, and this was done to ensure that the KPI's will be achieved for the financial year. Spending for the quarter ended 31 March 2021 totals R244,9m or 64% of budgeted amounts.

Various non-cash transactions can only be processed at year-end and this is impacting the spending patterns of the municipality. Administration is continuously monitoring the spending of the municipality.

##### Capital performance

Capital performance for the period ending 31 March 2021 totals 41% of budgeted information of R69.1m. The municipality is at risk of not achieving the capital spending due to the low spending to date. The biggest capital project on the municipal budget Bredasdorp Waste Water Treatment plant (BDWWT) contributes 50% of revised budget. To date the spending on this project reflect at 44% of budget. The project is ongoing and should be monitored, due to the fact that not completing of the project will result in a challenge to ensure capital spending of 95% as required.

Careful monitoring of the capital spending should be implemented over the last quarter 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 performance**

##### Interest earned – external investments (+17%)

This is mainly due to the review and reduction of revenue from external investment with the Adjustment budget process.

#### Interest earned – outstanding debtors (+19%)

This is mainly due to the review and reduction of revenue with the Adjustment budget process.

#### Fines, penalties and forfeits (-73%)

The impact of Covid has a significant effect on the Traffic and Licensing department of the municipality. These functions were closed for various time periods with only limited services allowed throughout the lockdown period with respect to licensing of vehicles. Various national extensions were also granted to citizens with respect to renewal of adhering to legislative requirement also impacting on municipal revenues.

The municipality used an external support partner (TMT) to manage the process of speed control and the administration of the fines system, and due to the restrictive measures implemented during the Lockdown the service provider had to cancel it's contract with the municipality due to reduction in revenue sources. The effect of this on the municipal income relating to the collection of fines is significant and adjustment to reduce the budget for fines revenues was required with the Mid-year budget process.

The accounting of traffic fine income is only processed in the last quarter of the financial year at year-end, and this contributes to the poor performance to date.

#### Licenses and permits (-81%)

the impact of Covid is contributing significantly on the performance of revenues relating to licenses and permits.

#### Transfers and subsidies (-22%)

Various grants were received to date in full, and this is accounted for as part of the Liabilities when received. The municipality received its Equitable share in total to date. The poor performance of Transfers and Subsidies is partly due to the poor spending of the related expenditures. The Housing allocation grant of R10m was received and this is only accounted when project is implemented.

## **Expenditures items**

### Debt impairment (-100%)

The municipality account for the Debt impairment at the end of the financial year. Most of the funds will account for the Traffic fines, written-off. The municipality budgeted for the gross fines issued, with a corrective impairment transaction as per GRAP requirements. This transaction is as per normal operations only accounted for at year-end.

### Finance charges (-83%)

This mainly relates to the loan repayments (R3.6m) the salary provisions (R5.7m) and the landfill site provision (R4.5m). The only component impacting on cash is the loan repayments. Loan instalments and repayments were processed in December 2020. Provisions is normally as per standard practice only accounted for with year-end transactions on 30 June.

The impact of the additional loans introduced in the financing source of Capital spending is also impacting on the performance for the expenditure of interest payable. This is normally only accounted after the loan amounts has been drawn down by the municipality. To date this has not been done yet.

### Contracted Services (-58%)

The budget for contracted services was increased from the approved budget in MAY 2020. This is mainly due to the structural changes made by administration whereas the municipality is improving the reporting and accounting for Repairs and Maintenance expenditures (RME). The bulk of the RME historically was accounted under materials and supplies, although a high % of the spending was based on Contracted services expenditures. The correction of the expenditures should still be processed, and this will improve over the next reporting cycle.

### Transfers and subsidies (-30%)

Represents transfers made to community organizations in support of welfare and other community projects. This is mainly done on an application basis and managed by the office of the Executive Mayor. Spending is only recorded as and when these applications are received and processed by the committee.



## Cash flows

Cashflow information report positive variances for the reporting period. This is due to the slow capital spending; numerous grants were also received this month and spending will be smooth over the reporting periods. This also contributes to the positive cash information.

### **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.

### **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 March 2021	Movements for the month			Balance as at 31 March 2021	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised		Month	Year to date
<b><i>Cape Agulhas Municipality</i></b>							
<i>Interest Received YTD</i>					-		
<i>Standard Bank</i>	-	-	-		-	-	542,842
<i>FNB</i>	-	-	-		-	-	-
<i>ABSA</i>	30,000,000	-	-		30,000,000	99,970	683,247
<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>	-	-	-		-		-
<i>Nedbank (CRR)</i>	20,000,000	-	-		20,000,000	65,852	127,512
<i>Investec</i>	-				-		-
	-				-		-
<b>BANK DEPOSITS</b>	<b>53,789,000</b>	-	-	-	<b>53,789,000</b>	<b>165,822</b>	<b>1,353,601</b>

## 8. EXTERNAL BORROWING PORTFOLIO

<b>CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 &amp; 50</b>							
<b>Name of municipality</b>				<b>CAPE AGULHAS MUNICIPALITY</b>			
<b>SUMMARY OF EXTERNAL LOANS FOR MONTH</b>							
<b>Lending Institution</b>	<b>Loan Amount</b>	<b>Balance 01 Mar 21</b>	<b>Interest Capitalised Mar 21</b>	<b>Repayments Mar 21</b>	<b>Balance 31 Mar 21</b>	<b>Percentage</b>	<b>Settlement Date</b>
						<b>%</b>	
DBSA 1268/B48		-		-	-		
ABSA - Sewerage Truck	729,252.74	91,070.48		-	91,070.48		30-06-2021
ABSA - Nissan NP 300	180,076.99	22,660.71		-	22,660.71		30-06-2021
ABSA - Roller and Jet Cleaner	319,060.53	39,958.02		-	39,958.02		30-06-2021
ABSA - Infrastr. (Old Nostra)	1,200,000.00	814,241.63		-	814,241.63		30-06-2026
ABSA - Rotary Broom	250,560.19	27,030.47		-	27,030.47		30-06-2021
ABSA - Various	2,400,000.00	1,807,501.95		-	1,807,501.95		30-06-2027
Nedbank - Asset Finance	5,000,000.00	833,333.34		-	833,333.34		30-06-2021
Nedbank - Infrastructure Medium Term	4,120,000.00	2,884,000.00		-	2,884,000.00		30-06-2024
Nedbank - Infrastructure Long Term	7,000,000.00	5,250,000.00		-	5,250,000.00		30-06-2028
Asset - Finance	2,880,000.00	2,016,000.00		-	2,016,000.00		30-06-2024
Infrastructure	3,000,000.00	1,500,000.00		-	1,500,000.00		30-06-2023
Infrastructure	10,000,000.00	8,500,000.00		-	8,500,000.00		30-06-2029
					-		
<b>Total</b>		<b>23,785,796.60</b>	<b>-</b>	<b>-</b>	<b>23,785,796.60</b>	<b>-</b>	<b>-</b>

## **9. mSCOA IMPLEMENTATION**

### **Summarised progress on the implementation of mSCOA and actions required**

With the compilation of the new budget the municipality will be required to ensure that a more formal steering committee are being implemented again.

The implementation plan also needs to be reviewed and updated to ensure more focussed attention can be given to ensure compliance with the latest financial reforms introduced by National Treasury.

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

The age analysis for debtors reported that a total of **R61.96m** of debt is outstanding for the reporting period. Although a huge amount of these debt relates to the implementation of the yearly property rates valuation, care should be taken that the **outstanding debt for longer than 90 days** represents **61%** of all outstanding debt.

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 collection for the month of March totals 97.48% that is above the National norm of 95% below the municipal target ratio of 98% that was maintained throughout the last couple of years. The impact of the handing over of outstanding debt to the service provider is visible in the the improvement of the debt collection ratio reported.

Analysis of the outstanding debt (TABLE BELOW) reflects that household debt represents the biggest component of municipal debts. Debt older than 1 year accounts for 34.80% of outstanding debts

Debt older than 1-year totals **R21.56m** of the totals outstanding debt.

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
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	271 922	283 744	214 507	93 790	104 806	67 422	341 841	1 074 755	2 452 787
Commercial	4 113 254	752 798	361 028	301 016	268 907	213 872	1 219 186	2 419 192	9 649 253
Households	11 614 047	3 848 412	2 431 620	2 079 396	1 758 815	1 620 460	8 418 012	18 052 712	49 823 474
Other	- 4 638	839	415	293	351	283	21 041	14 842	33 426
<b>Total By Customer Group</b>	<b>15 994 585</b>	<b>4 885 793</b>	<b>3 007 570</b>	<b>2 474 495</b>	<b>2 132 879</b>	<b>1 902 037</b>	<b>10 000 080</b>	<b>21 561 501</b>	<b>61 958 940</b>
<b>% of Customer group</b>	<b>25,81%</b>	<b>7,89%</b>	<b>4,85%</b>	<b>3,99%</b>	<b>3,44%</b>	<b>3,07%</b>	<b>16,14%</b>	<b>34,80%</b>	<b>100,00%</b>

## **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 MARCH 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 Consultant</i>	6 539 760,00	620 676,69	692 847,15	413 648,07		1 727 171,91	4 812 588,09	26,4%
<i>Travel and subsistence</i>	315 270,00	88 536,99	67 446,58	13 100,50		169 084,07	146 185,93	53,6%
<i>Domestic accomodation</i>	188 500,00	29 487,39	36 845,00	-		66 332,39	122 167,61	35,2%
<i>Sponsorships, events and catering</i>	206 960,00	10 057,60	25 942,16	8 771,64		44 771,40	162 188,60	21,6%
<i>Communication</i>	326 110,00	90 656,15	32 600,74	35 110,83		158 367,72	167 742,28	48,6%
<i>Other related expenditures</i>	873 104,00	109 274,62	209 682,14	231 002,89		549 959,65	323 144,35	63,0%
<b>Total</b>	<b>8 449 704,00</b>	<b>948 689,44</b>	<b>1 065 363,77</b>	<b>701 633,93</b>	<b>-</b>	<b>2 715 687,14</b>	<b>5 734 016,86</b>	<b>32,1%</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. COVID FUNDING DETAILS**

The municipality received additional Equitable share allocation funding during the September 2020 National Treasury budget process. These funds were allocated to fund the additional disaster relief efforts in addressing the Covid 19 pandemic.

The following table reflect the municipal projects identified and spending in terms of the Disaster management items as budgeted:

<b><i>VOTE DESCRIPTION</i></b>	<b><i>FULL YEAR TOTAL BUDGET</i></b>	<b><i>YEAR TO DATE</i></b>	<b><i>% Spent</i></b>
DISASTER RELIEF GRANT: SOCIAL SUPPORT COVID 1	300 000,00	300 000,00	100,00%
EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER)	292 740,00	133 223,80	45,51%
EMPLOYEE WELLNESS - PPE (COVID 19 DISASTER)	100 000,00	-	0,00%
EMPL. WELLNESS - BUILDING SANITATION (COVID 19	50 000,00	6 521,70	13,04%
COMMUNITY SERVICES - FEEDING SCHEME (COVID 19	165 900,00	-	0,00%
BAD DEBTS: NON-EXCHANGE TRANS - PROPERTY (INDI	1 000 000,00	-	0,00%
BAD DEBTS: EXCHANGE TRANS - REFUSE (INDIGENTS)	384 500,00	-	0,00%
<b>TOTAL</b>	<b>2 293 140,00</b>	<b>439 745,50</b>	<b>19,18%</b>

The implementation of these projects should address the impact of the Covid pandemic on the community and these projects should be carefully monitored to ensure that the benefits are targeted to the relevant areas as identified.

### **13. PT – MUNICIPAL GOVERNANCE ASSESSMENT**



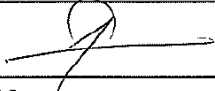
As part of the provincial TIME engagement the following items was identified as Governance challenges and the actions being implemented is herewith report to ensure Council is informed:

<b>Focus Area</b>	<b>Challenge / Risk</b>	<b>Municipal action plan</b>	<b>Progress</b>
Annual financial statement	The Annual financial statement and Asset Management assessment identified the following key areas that required attention to address challenges and risk and enhance the governance of the Municipality	<ul style="list-style-type: none"> <li>- Action plan in collaboration with internal audit to address the Audit outcomes</li> <li>- Transfer of skills plan with External Financial consultant compiling the AFS</li> <li>- Audit outcomes workshop with managers</li> </ul>	Needs to be implemented
Annual financial statement	Municipality needs to develop detailed Standard operating procedures for all financial transactions which outlines the purpose and timeframes for each financial transaction	<ul style="list-style-type: none"> <li>- Identification of key operational and transactional related activities</li> <li>- Do a GAP analysis</li> <li>- Workshop a standard SOP</li> <li>- Create a SOP register</li> </ul>	Needs to be implemented



		- Appoint champions for SOP development	
Asset Management	<ul style="list-style-type: none"> <li>- The municipality should create and asset management unit that is capacitated to effectively manage the assets.</li> <li>- This unit will ensure that proper processes and procedures are in place to manage all assets of the municipality effectively.</li> </ul>	<ul style="list-style-type: none"> <li>- Engage with Vendor relating to the electronic asset module.</li> <li>- Compile action plan to address Asset management shortcomings.</li> <li>- Develop SOP relating to Asset management.</li> <li>- Review Asset management policy and update as required.</li> </ul>	Needs to be implemented
Debtors	- Growing outstanding debtors remains a challenge especially debt older than 90 days which may add to additional administration and cost	- Communicate debtors processed as part of the S71 on monthly basis	Implemented – See section 10 of the report for details.

## 14. SECTION 11 (4) MFMA WITHDRAWALS

 <b>PROVINCIAL TREASURY</b> Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) 			
<b>NAME OF MUNICIPALITY:</b>	CAPE AGULHAS MUNICIPALITY		
<b>MUNICIPAL DEMARCATION CODE:</b>	WC033		
<b>QUARTER ENDED:</b>	31-Mar-21		
<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 -  (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<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
		R50m	Q3 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		<a href="mailto:shauns@capeaguihas.gov.za">shauns@capeaguihas.gov.za</a>	
<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: <a href="mailto:enkuna@pgwc.gov.za">enkuna@pgwc.gov.za</a> on or before the 15th of the month following the end of each quarter.</b>			

## PART B

### 15. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
Description	2019/20	Budget Year 2020/21							
	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	-	74 061	74 704	4 542	63 618	62 624	994	2%	74 704
Service charges	-	198 345	197 326	14 062	145 385	148 322	(2 937)	-2%	197 326
Investment revenue	-	3 300	2 410	267	2 091	1 789	302	17%	2 410
Transfers and subsidies	-	75 102	78 381	12 064	41 893	53 983	(12 091)	-22%	78 381
Other own revenue	-	29 236	31 101	2 272	18 092	21 854	(3 763)	-17%	31 101
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>380 044</b>	<b>383 922</b>	<b>33 207</b>	<b>271 078</b>	<b>288 573</b>	<b>(17 494)</b>	<b>-6%</b>	<b>383 922</b>
Employee costs	-	149 348	149 641	11 078	109 453	111 331	(1 878)	-2%	149 641
Remuneration of Councillors	-	6 034	6 034	475	4 268	4 438	(171)	-4%	6 034
Depreciation & asset impairment	-	11 369	11 369	944	8 528	8 528	0	0%	11 369
Finance charges	-	13 963	13 983	-	1 332	7 648	(6 317)	-83%	13 983
Materials and bulk purchases	-	147 587	140 356	20 868	93 874	97 833	(3 959)	-4%	140 356
Transfers and subsidies	-	4 071	3 911	51	1 628	2 326	(698)	-30%	3 911
Other expenditure	-	53 251	59 041	4 841	25 891	37 824	(11 933)	-32%	59 041
<b>Total Expenditure</b>	-	<b>385 623</b>	<b>384 335</b>	<b>38 257</b>	<b>244 973</b>	<b>269 929</b>	<b>(24 956)</b>	<b>-9%</b>	<b>384 335</b>
<b>Surplus/(Deficit)</b>	-	<b>(5 579)</b>	<b>(413)</b>	<b>(5 050)</b>	<b>26 105</b>	<b>18 644</b>	<b>7 462</b>	<b>40%</b>	<b>(413)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14 389	18 947	242	9 029	13 379	(4 350)	-33%	18 947
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>	<b>3 112</b>	<b>10%</b>	<b>18 534</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>	<b>3 112</b>	<b>10%</b>	<b>18 534</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>62 490</b>	<b>69 117</b>	<b>4 341</b>	<b>29 111</b>	<b>40 890</b>	<b>(11 779)</b>	<b>-29%</b>	<b>69 117</b>
Capital transfers recognised	-	14 389	18 947	313	9 970	12 058	(2 087)	-17%	18 947
Borrowing	-	36 183	36 478	3 064	14 592	21 150	(6 558)	-31%	36 478
Internally generated funds	-	11 917	13 691	964	4 549	7 682	(3 133)	-41%	13 691
<b>Total sources of capital funds</b>	-	<b>62 490</b>	<b>69 117</b>	<b>4 341</b>	<b>29 111</b>	<b>40 890</b>	<b>(11 779)</b>	<b>-29%</b>	<b>69 117</b>
<b>Financial position</b>									
Total current assets	-	99 218	103 136		151 718				103 136
Total non current assets	-	503 116	532 914		495 755				532 914
Total current liabilities	-	66 108	65 404		78 506				65 404
Total non current liabilities	-	125 295	130 229		111 949				130 229
Community wealth/Equity	-	410 931	440 417		457 018				440 417
<b>Cash flows</b>									
Net cash from (used) operating	-	2 579	27 348	27 396	65 423	50 710	(14 713)	-29%	27 348
Net cash from (used) investing	-	(62 482)	(66 914)	(4 341)	(29 113)	(43 460)	(14 347)	33%	(66 914)
Net cash from (used) financing	-	22 239	15 240	56	(2 606)	(2 535)	71	-3%	15 240
<b>Cash/cash equivalents at the month/year end</b>	-	<b>26 332</b>	<b>48 715</b>	<b>-</b>	<b>106 745</b>	<b>77 756</b>	<b>(28 989)</b>	<b>-37%</b>	<b>48 715</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	15 995	4 886	3 008	2 474	2 133	1 902	10 000	21 562	61 959
<b>Creditors Age Analysis</b>									
Total Creditors	0	-	-	-	-	-	-	-	-

**WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance  
(functional classification) - Q3 Third Quarter**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>127 465</b>	<b>141 388</b>	<b>6 197</b>	<b>112 436</b>	<b>117 885</b>	<b>(5 450)</b>	<b>-5%</b>	<b>141 388</b>
Executive and council	32 185	36 490	–	28 421	32 456	(4 035)	-12%	36 490
Finance and administration	95 280	104 898	6 197	84 015	85 430	(1 415)	-2%	104 898
Internal audit	–	–	–	–	–	–	–	–
<b>Community and public safety</b>	<b>58 298</b>	<b>54 124</b>	<b>12 480</b>	<b>17 632</b>	<b>29 192</b>	<b>(11 560)</b>	<b>-40%</b>	<b>54 124</b>
Community and social services	6 734	6 860	29	248	3 500	(3 252)	-93%	6 860
Sport and recreation	8 040	8 740	390	4 240	6 035	(1 795)	-30%	8 740
Public safety	12 460	7 460	60	1 090	4 112	(3 022)	-73%	7 460
Housing	31 064	31 064	12 001	12 055	15 545	(3 490)	-22%	31 064
Health	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	<b>7 231</b>	<b>7 402</b>	<b>455</b>	<b>4 173</b>	<b>5 129</b>	<b>(956)</b>	<b>-19%</b>	<b>7 402</b>
Planning and development	4 110	4 281	337	1 867	2 696	(829)	-31%	4 281
Road transport	3 121	3 121	118	2 306	2 433	(127)	-5%	3 121
Environmental protection	–	–	–	–	–	–	–	–
<b>Trading services</b>	<b>201 439</b>	<b>199 955</b>	<b>14 317</b>	<b>145 867</b>	<b>149 745</b>	<b>(3 879)</b>	<b>-3%</b>	<b>199 955</b>
Energy sources	139 038	137 924	8 566	96 698	102 830	(6 132)	-6%	137 924
Water management	30 682	30 182	2 883	22 758	22 158	600	3%	30 182
Waste water management	12 679	12 679	1 150	10 640	9 885	755	8%	12 679
Waste management	19 041	19 169	1 719	15 770	14 872	898	6%	19 169
<b>Other</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>394 433</b>	<b>402 869</b>	<b>33 449</b>	<b>280 108</b>	<b>301 952</b>	<b>(21 844)</b>	<b>-7%</b>	<b>402 869</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>107 460</b>	<b>108 790</b>	<b>9 162</b>	<b>70 856</b>	<b>78 930</b>	<b>(8 074)</b>	<b>-10%</b>	<b>108 790</b>
Executive and council	16 955	16 865	973	11 613	12 381	(769)	-6%	16 865
Finance and administration	88 977	90 430	8 074	58 106	65 407	(7 302)	-11%	90 430
Internal audit	1 528	1 495	114	1 137	1 141	(4)	0%	1 495
<b>Community and public safety</b>	<b>77 983</b>	<b>75 966</b>	<b>14 396</b>	<b>39 024</b>	<b>46 880</b>	<b>(7 856)</b>	<b>-17%</b>	<b>75 966</b>
Community and social services	11 385	10 929	932	8 862	8 459	403	5%	10 929
Sport and recreation	13 496	13 396	755	9 122	9 593	(470)	-5%	13 396
Public safety	19 089	17 692	599	6 814	11 045	(4 231)	-38%	17 692
Housing	34 014	33 949	12 110	14 226	17 784	(3 558)	-20%	33 949
Health	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	<b>32 395</b>	<b>32 050</b>	<b>2 335</b>	<b>20 071</b>	<b>22 609</b>	<b>(2 538)</b>	<b>-11%</b>	<b>32 050</b>
Planning and development	11 342	11 050	710	6 289	7 650	(1 361)	-18%	11 050
Road transport	20 976	20 954	1 624	13 782	14 936	(1 153)	-8%	20 954
Environmental protection	77	46	–	–	23	(23)	-100%	46
<b>Trading services</b>	<b>164 610</b>	<b>164 536</b>	<b>12 151</b>	<b>112 901</b>	<b>119 285</b>	<b>(6 383)</b>	<b>-5%</b>	<b>164 536</b>
Energy sources	106 613	107 040	7 798	76 396	79 465	(3 070)	-4%	107 040
Water management	22 604	22 233	2 052	15 764	16 089	(325)	-2%	22 233
Waste water management	11 960	11 836	889	8 698	8 682	16	0%	11 836
Waste management	23 433	23 427	1 412	12 043	15 048	(3 004)	-20%	23 427
<b>Other</b>	<b>3 176</b>	<b>2 993</b>	<b>213</b>	<b>2 121</b>	<b>2 226</b>	<b>(105)</b>	<b>-5%</b>	<b>2 993</b>
<b>Total Expenditure - Functional</b>	<b>385 623</b>	<b>384 335</b>	<b>38 257</b>	<b>244 973</b>	<b>269 929</b>	<b>(24 956)</b>	<b>-9%</b>	<b>384 335</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>	<b>3 112</b>	<b>10%</b>	<b>18 534</b>

**WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter**

Vote Description	2019/20	Budget Year 2020/21							
	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>									
Vote 1 - Executive and Council	-	36 384	40 971	450	29 741	34 987	(5 246)	-15,0%	40 971
Vote 2 - Financial Services & ICT	-	81 968	88 356	5 787	74 491	73 203	1 288	1,8%	88 356
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	-	61 415	57 310	12 603	19 983	31 687	(11 703)	-36,9%	57 310
Vote 5 - Engineering Services	-	214 666	216 231	14 610	155 893	162 076	(6 183)	-3,8%	216 231
<b>Total Revenue by Vote</b>	<b>-</b>	<b>394 433</b>	<b>402 869</b>	<b>33 449</b>	<b>280 108</b>	<b>301 952</b>	<b>(21 844)</b>	<b>-7,2%</b>	<b>402 869</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	-	47 891	47 253	3 156	31 777	34 436	(2 659)	-7,7%	47 253
Vote 2 - Financial Services & ICT	-	61 788	62 991	6 004	38 757	45 098	(6 341)	-14,1%	62 991
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	-	87 802	86 216	15 113	45 937	54 376	(8 440)	-15,5%	86 216
Vote 5 - Engineering Services	-	188 143	187 876	13 984	128 502	136 018	(7 516)	-5,5%	187 876
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>385 623</b>	<b>384 335</b>	<b>38 257</b>	<b>244 973</b>	<b>269 929</b>	<b>(24 956)</b>	<b>-9,2%</b>	<b>384 335</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>	<b>3 112</b>	<b>9,7%</b>	<b>18 534</b>

**WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance  
(revenue and expenditure) - Q3 Third Quarter**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	74 061	74 704	4 542	63 618	62 624	994	2%	74 704
Service charges - electricity revenue	136 457	135 310	8 312	96 221	101 415	(5 194)	-5%	135 310
Service charges - water revenue	30 178	30 178	2 882	22 754	22 155	599	3%	30 178
Service charges - sanitation revenue	12 669	12 669	1 150	10 640	9 880	760	8%	12 669
Service charges - refuse revenue	19 041	19 169	1 719	15 770	14 872	898	6%	19 169
Rental of facilities and equipment	1 200	1 305	406	783	783	0	0%	1 305
Interest earned - external investments	3 300	2 410	267	2 091	1 789	302	17%	2 410
Interest earned - outstanding debtors	1 839	1 839	258	1 565	1 312	254	19%	1 839
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 419	7 379	193	1 092	4 005	(2 913)	-73%	7 379
Licences and permits	25	25	-	3	13	(11)	-81%	25
Agency services	3 121	3 121	118	2 306	2 433	(127)	-5%	3 121
Transfers and subsidies	75 102	78 381	12 064	41 893	53 983	(12 091)	-22%	78 381
Other revenue	10 633	15 232	1 281	10 220	11 157	(937)	-8%	15 232
Gains	-	2 200	17	2 123	2 151	(27)	-1%	2 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>380 044</b>	<b>383 922</b>	<b>33 207</b>	<b>271 078</b>	<b>288 573</b>	<b>(17 494)</b>	<b>-6%</b>	<b>383 922</b>
<b>Expenditure By Type</b>								
Employee related costs	149 348	149 641	11 078	109 453	111 331	(1 878)	-2%	149 641
Remuneration of councillors	6 034	6 034	475	4 268	4 438	(171)	-4%	6 034
Debt impairment	9 904	9 769	-	0	4 884	(4 884)	-100%	9 769
Depreciation & asset impairment	11 369	11 369	944	8 528	8 528	0	0%	11 369
Finance charges	13 963	13 983	-	1 332	7 648	(6 317)	-83%	13 983
Bulk purchases	91 250	91 230	6 786	66 108	68 172	(2 064)	-3%	91 230
Other materials	56 336	49 125	14 083	27 767	29 661	(1 895)	-6%	49 125
Contracted services	14 955	23 427	1 155	5 606	13 441	(7 835)	-58%	23 427
Transfers and subsidies	4 071	3 911	51	1 628	2 326	(698)	-30%	3 911
Other expenditure	28 392	25 845	3 686	20 285	19 499	786	4%	25 845
Losses	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>385 623</b>	<b>384 335</b>	<b>38 257</b>	<b>244 973</b>	<b>269 929</b>	<b>(24 956)</b>	<b>-9%</b>	<b>384 335</b>
<b>Surplus/(Deficit)</b>	<b>(5 579)</b>	<b>(413)</b>	<b>(5 050)</b>	<b>26 105</b>	<b>18 644</b>	<b>7 462</b>	<b>40%</b>	<b>(413)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14 389	18 947	242	9 029	13 379	(4 350)	-33%	18 947
Transfers and subsidies - capital (in-kind -	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>			<b>18 534</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>			<b>18 534</b>
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>			<b>18 534</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8 810</b>	<b>18 534</b>	<b>(4 807)</b>	<b>35 135</b>	<b>32 023</b>			<b>18 534</b>

**WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter**

Vote Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-
Vote 2 - Financial Services & ICT	2 000	2 026	-	713	1 216	(503)	-41%	2 026
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-
Vote 4 - Management Services	60	40	-	44	40	4	10%	40
Vote 5 - Engineering Services	9 489	12 711	1 042	6 199	6 828	(629)	-9%	12 711
<b>Total Capital Multi-year expenditure</b>	<b>11 549</b>	<b>14 777</b>	<b>1 042</b>	<b>6 956</b>	<b>8 084</b>	<b>(1 128)</b>	<b>-14%</b>	<b>14 777</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Executive and Council	2 035	2 400	162	328	1 222	(894)	-73%	2 400
Vote 2 - Financial Services & ICT	873	1 134	17	662	625	37	6%	1 134
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-
Vote 4 - Management Services	2 830	2 837	229	1 418	1 659	(240)	-14%	2 837
Vote 5 - Engineering Services	45 202	47 969	2 890	19 748	29 301	(9 553)	-33%	47 969
<b>Total Capital single-year expenditure</b>	<b>50 941</b>	<b>54 340</b>	<b>3 299</b>	<b>22 156</b>	<b>32 806</b>	<b>(10 651)</b>	<b>-32%</b>	<b>54 340</b>
<b>Total Capital Expenditure</b>	<b>62 490</b>	<b>69 117</b>	<b>4 341</b>	<b>29 111</b>	<b>40 890</b>	<b>(11 779)</b>	<b>-29%</b>	<b>69 117</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>3 302</b>	<b>3 613</b>	<b>17</b>	<b>1 750</b>	<b>2 179</b>	<b>(428)</b>	<b>-20%</b>	<b>3 613</b>
Executive and council	-	37	-	-	18	(18)	-100%	37
Finance and administration	3 302	3 577	17	1 750	2 160	(410)	-19%	3 577
Internal audit	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>2 201</b>	<b>2 205</b>	<b>229</b>	<b>1 093</b>	<b>1 240</b>	<b>(147)</b>	<b>-12%</b>	<b>2 205</b>
Community and social services	62	85	-	40	55	(15)	-28%	85
Sport and recreation	2 105	2 087	229	1 028	1 169	(140)	-12%	2 087
Public safety	31	31	-	23	15	8	51%	31
Housing	4	3	-	2	1	1	73%	3
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>11 907</b>	<b>13 521</b>	<b>627</b>	<b>7 112</b>	<b>7 675</b>	<b>(563)</b>	<b>-7%</b>	<b>13 521</b>
Planning and development	2 006	2 188	101	161	1 115	(954)	-86%	2 188
Road transport	9 831	11 255	526	6 942	6 517	425	7%	11 255
Environmental protection	70	78	-	9	44	(34)	-79%	78
<b>Trading services</b>	<b>45 080</b>	<b>49 607</b>	<b>3 406</b>	<b>18 991</b>	<b>29 711</b>	<b>(10 720)</b>	<b>-36%</b>	<b>49 607</b>
Energy sources	6 329	6 126	548	3 060	4 242	(1 182)	-28%	6 126
Water management	3 660	5 260	95	604	2 630	(2 026)	-77%	5 260
Waste water management	32 911	36 111	2 764	15 124	21 682	(6 559)	-30%	36 111
Waste management	2 180	2 110	-	203	1 156	(954)	-82%	2 110
<b>Other</b>	<b>-</b>	<b>171</b>	<b>61</b>	<b>165</b>	<b>85</b>	<b>80</b>	<b>93%</b>	<b>171</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>62 490</b>	<b>69 117</b>	<b>4 341</b>	<b>29 111</b>	<b>40 890</b>	<b>(11 779)</b>	<b>-29%</b>	<b>69 117</b>
<b>Funded by:</b>								
National Government	11 833	12 847	241	9 757	8 976	781	9%	12 847
Provincial Government	2 556	6 100	73	213	3 082	(2 868)	-93%	6 100
District Municipality	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>14 389</b>	<b>18 947</b>	<b>313</b>	<b>9 970</b>	<b>12 058</b>	<b>(2 087)</b>	<b>-17%</b>	<b>18 947</b>
<b>Borrowing</b>	<b>36 183</b>	<b>36 478</b>	<b>3 064</b>	<b>14 592</b>	<b>21 150</b>	<b>(6 558)</b>	<b>-31%</b>	<b>36 478</b>
<b>Internally generated funds</b>	<b>11 917</b>	<b>13 691</b>	<b>964</b>	<b>4 549</b>	<b>7 682</b>	<b>(3 133)</b>	<b>-41%</b>	<b>13 691</b>
<b>Total Capital Funding</b>	<b>62 490</b>	<b>69 117</b>	<b>4 341</b>	<b>29 111</b>	<b>40 890</b>	<b>(11 779)</b>	<b>-29%</b>	<b>69 117</b>

**WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	16 332	16 332	52 956	38 715
Call investment deposits		-	10 000	10 000	53 789	10 000
Consumer debtors		-	61 735	61 735	39 894	48 631
Other debtors		-	9 481	9 481	3 708	3 852
Current portion of long-term receivables		-	8	8	3	3
Inventory		-	1 662	1 662	1 369	1 936
<b>Total current assets</b>		-	<b>99 218</b>	<b>99 218</b>	<b>151 718</b>	<b>103 136</b>
<b>Non current assets</b>						
Long-term receivables		-	169	169	162	158
Investments		-	-	-	-	-
Investment property		-	40 182	40 182	40 323	40 320
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	458 559	458 559	450 409	487 675
Biological		-	-	-	-	-
Intangible		-	4 206	4 206	4 861	4 761
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	<b>503 116</b>	<b>503 116</b>	<b>495 755</b>	<b>532 914</b>
<b>TOTAL ASSETS</b>		-	<b>602 334</b>	<b>602 334</b>	<b>647 473</b>	<b>636 050</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	6 750	6 750	3 023	6 137
Consumer deposits		-	5 277	5 277	5 426	5 329
Trade and other payables		-	39 989	39 989	58 487	37 773
Provisions		-	14 093	14 093	11 569	16 165
<b>Total current liabilities</b>		-	<b>66 108</b>	<b>66 108</b>	<b>78 506</b>	<b>65 404</b>
<b>Non current liabilities</b>						
Borrowing		-	42 539	42 539	20 763	35 591
Provisions		-	82 755	82 755	91 186	94 639
<b>Total non current liabilities</b>		-	<b>125 295</b>	<b>125 295</b>	<b>111 949</b>	<b>130 229</b>
<b>TOTAL LIABILITIES</b>		-	<b>191 403</b>	<b>191 403</b>	<b>190 455</b>	<b>195 634</b>
<b>NET ASSETS</b>	2	-	<b>410 931</b>	<b>410 931</b>	<b>457 018</b>	<b>440 417</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	390 931	390 931	422 018	405 417
Reserves		-	20 000	20 000	35 000	35 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>410 931</b>	<b>410 931</b>	<b>457 018</b>	<b>440 417</b>



**WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter**

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	66 655	69 810	4 618	61 861	58 735	3 125	5%	69 810
Service charges	178 510	184 399	15 994	142 136	139 190	2 946	2%	184 399
Other revenue	18 213	27 434	2 082	14 248	18 396	(4 148)	-23%	27 434
Transfers and Subsidies - Operational	75 102	78 269	18 065	70 014	78 269	(8 255)	-11%	78 269
Transfers and Subsidies - Capital	13 889	18 926	13 138	30 171	18 926	11 245	59%	18 926
Interest	4 955	4 128	494	2 964	2 839	125	4%	4 128
<b>Payments</b>								
Suppliers and employees	(347 027)	(348 041)	(26 944)	(253 011)	(262 006)	(8 995)	3%	(348 041)
Finance charges	(3 648)	(3 668)	-	(1 332)	(1 313)	18	-1%	(3 668)
Transfers and Grants	(4 071)	(3 911)	(51)	(1 628)	(2 326)	(698)	30%	(3 911)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2 579</b>	<b>27 348</b>	<b>27 396</b>	<b>65 423</b>	<b>50 710</b>	<b>(14 713)</b>	<b>-29%</b>	<b>27 348</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	-	2 200	-	-	-	-		2 200
Decrease (increase) in non-current receivables	8	3	(0)	(2)	1	(2)	-317%	3
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	(62 490)	(69 117)	(4 341)	(29 111)	(43 461)	(14 349)	33%	(69 117)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(62 482)</b>	<b>(66 914)</b>	<b>(4 341)</b>	<b>(29 113)</b>	<b>(43 460)</b>	<b>(14 347)</b>	<b>33%</b>	<b>(66 914)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	28 440	23 295	-	-	-	-		23 295
Increase (decrease) in consumer deposits	299	302	56	399	297	101	34%	302
<b>Payments</b>								
Repayment of borrowing	(6 500)	(8 357)	-	(3 004)	(2 833)	172	-6%	(8 357)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22 239</b>	<b>15 240</b>	<b>56</b>	<b>(2 606)</b>	<b>(2 535)</b>	<b>71</b>	<b>-3%</b>	<b>15 240</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(37 664)</b>	<b>(24 327)</b>	<b>23 110</b>	<b>33 704</b>	<b>4 715</b>			<b>(24 327)</b>
Cash/cash equivalents at beginning:	63 996	73 041		73 041	73 041			73 041
Cash/cash equivalents at month/year end:	26 332	48 715		106 745	77 756			48 715

## 16. QUALITY CERTIFICATE

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2020-21 (M09\_S71 & S52)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 15 April 2021



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASPALA WASECAPE AGULHAS

### QUALITY CERTIFICATE

I, **EBEN PHILLIPS** the accounting officer / chief financial officer of **CAPE AGULHAS MUNICIPALITY WC033** (name of municipality), hereby certify that –

(mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month ending **31 March 2021** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name P.J. van Riezen

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

Signature:

Date: 15 April 2021