

CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

2022/2023

**SECTION 52 REPORT FOR THE QUARTER
ENDING 30 SEPTEMBER 2022
(Section 71 report incorporated)**

Resolution 270/2022
31/10/2022

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To The Executive Mayor

In accordance with **Section 71(1)** of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of **30 September 2022**.

52. The mayor of a municipality—

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

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

Recommendations

- The content of the **quarterly report for the 1st quarter ending 30 September 2022** 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.

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. STRATEGIC OBJECTIVE

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

BACKGROUND

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

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

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

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

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

3. MAYOR'S SUMMARY

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

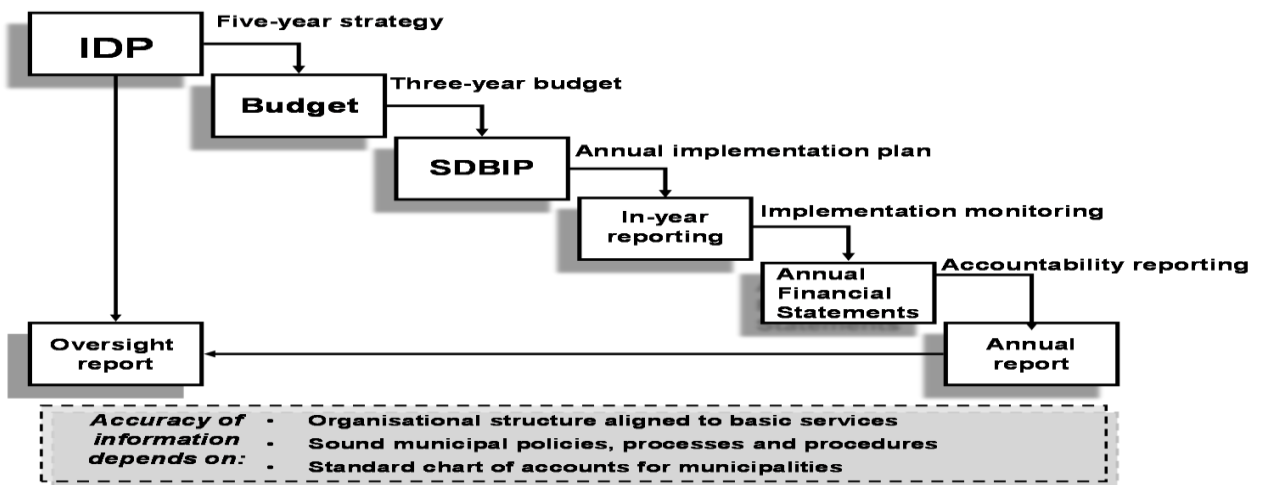
3.1 Budget Process:

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

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

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

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



The Auditor General is in the process of auditing the **Annual Financial Statements for the 2021/22 financial year**. The Annual financial statements were submitted to the office of the Auditor General on 31 August as per MFMA legislation. The current audit is in process of more information will be communicated as the audit unfold.

4. SUMMARY FINANCIAL PERFORMANCE

Revenue performance

For the quarter under review the municipal performance totals R124,3m. Equitable Share of R14,4m was received during the quarter. The first quarter is the billing of the yearly property rates that significantly influence the operational revenues. These billing is due at the end of October yearly as per the Property rates policy. Service charges the biggest contributor to the municipal revenue budget totals at R59,1m for the quarter.

Expenditure performance

Expenditure reflects at R106m for the quarter ending 30 September 2022. The main category of spending, that is employee related cost and bulk electricity purchases performing at R37,6m and R50,7m respectively. The first quarter is normally characterized by slow spending due to numerous planning processes being implemented. This should improve over the respective quarters to follows.

Capital performance

Capital spending report at R2,5m for the year to date ending 30 September 2022. Commitments at the end of the quarter totals R3,6m an indication of future capital spending.

The 10 biggest capital projects represent 67% of the municipal capital budget of R70,6m.

The biggest capital project – Napier Wastewater treatment plant for a total budget of R17m, is one of the strategic projects of council. This project is currently in the SCM process, needs to be submitted to the Bid Evaluation committee (BEC) during October 2022.

A risk relating to the Capital budget spending is the Waste Management project – Material recovery project. This project with a total budget of R6.3m was managed by the Director Infrastructure. With the departure of the director a risk exist as to who will take ownership of the project and implement accordingly. This will be addressed as part of the departmental interim planning arrangements.

5. 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

Sanitation and refuse service charges (+10%)

Positive variances reported indicates that actual revenue received were more than budgeted amount.

Interest earned – External investments (-16%)

The interest received for investments needs to be accounted for to ensure proper reporting of information. The municipal practice is to ensure that cash not needed in the immediate operational requirements is invested over the short-term period to ensure optimal use of cash resources.

Fines, penalties and forfeits (-74%)

The department is in process of implementation a turn-around strategy as per instruction of council. The time delay and numerous processes that needs to be implemented result in this taking longer than planned. The impact of the COVID lockdown and the subsequent losing of the service provider due to reduction in business activity is still being felt in the municipal operations.

Numerous vacancies relating to the traffic unit is also now being finalized and in the processes of being appointed. This should increase the manpower in the section and improve the overall performance in the section.

License and permits (-100%)

This is dependent on the due dates of individual licenses in the community. To date no revenues is reported for the quarter ending 30 September 2022.

Agency services (-56%)

Accounting for agency services mostly related to the functions performed on behalf of other organs of state, example Libraries and Traffic licensing. Income is normally based on actual expenditures of these functions.

Other own revenues (22%)

Other revenues not accounted for under any of the above categories. These are mostly the ad-hoc revenues and fluctuate based on needs and performances requirements.

Gains (-100%)

The strategic decision to sell municipal vacant land not used in municipal operations is one of the key areas of council to generate revenues to improve services. The process is however dependent on the appointment of a auctioneer. The appointment of the auctioneer is in the final stage of the SCM process

and needs to be submitted to the BAC for approval. After the concluding of this process will the process start of selling of identified land.

The short, summarized plan by the department properties relating to the selling of land is as follows:

- I. Finalizing of identified areas and values
- II. Advertisement of auction
- III. Marketing of properties for sale
- IV. Auction date identified.
- V. Auction
- VI. Payments
- VII. Transfers of properties.

Expenditure items

Debt impairment (-100%)

The process of accounting for debt impairment needs to be implemented more regularly to ensure that the municipality can report on the “expense” write-off component of the revenue not collected. A process needs to be implemented to achieve the said objectives.

Finance charges (100%)

The biggest component of finance charges is the external interest payable on external loans. External loans is only payable on a six monthly basis during December and June. Other cost associated with finance charges is the employee relating benefits, actuarial valuations and this is only accounted at year-end.

Contracted services (-56%)

Maintenance is a significant factor on the spending of contracted services. As the financial year progress so will the spending on maintenance increase and corresponding variances improve. Numerous transactions will also only be accounted for at the end of the financial year and therefor influence total spend.

Transfers and subsidies (+18%)

Budget is mainly utilized to assist the community with social support programs and funds only spend as per application bases for requested support by community organizations and individuals.

Donations and bursaries is accounted under transfer and subsidies. This is managed by a process of application in the local communication mechanism to invite the community to participate. This is normally processed during December and January of the financial year.

6. COUNCIL – EQUITABLE SHARE ALLOCATION FUNDING

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

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

where

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

The basic services component

This component helps municipalities provide free basic water, sanitation, electricity and refuse removal services to households that fall below an affordability threshold. Following municipal consultation, the formula's affordability measure (used to determine how many households need free basic services) is based on the level of two state old age pensions.

The subsidy includes funding for the provision of

- ✓ free basic water (six kilolitres per poor household per month),
- ✓ energy (50 kilowatt-hours per month) and
- ✓ sanitation and refuse removal (based on service levels defined by national policy).

The institutional component

To provide basic services to households, municipalities need to be able to run a basic administration. Most municipalities should be able to fund the majority of their administration costs with their own revenue but because poor households are not able to contribute in full, the equitable share includes an institutional support component to help meet some of these costs.

The community services component

This component funds services that benefit communities rather than individual households (which are provided for in the basic services component). It includes funding for municipal health services, fire services, municipal roads, cemeteries, planning, storm water management, street lighting and parks.

The revenue adjustment factor

A revenue adjustment factor is applied to the institutional and community services components of the formula to ensure that the funds assist municipalities that are least likely to be able to fund these functions from their own revenue.

Correction and stabilisation factor

Providing municipalities with predictable and stable equitable share allocations is one of the principles of the equitable share formula. Indicative allocations are published for the second and third years of the MTEF period to ensure predictability. To provide stability for municipal planning, while giving national

government flexibility to account for overall budget constraints and amend the formula, municipalities are guaranteed to receive at least 90 per cent of the indicative allocation for the middle year of the MTEF period.

The municipality received the following allocation in term of Equitable share for the MTREF period:

2022/23	2023/24	2024/25
R37,037,000	R39,750,000	R42,171,000

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

	BUDGET	YTD ACTUALS
FREE BASIC SERVICES - WATER	10 723 800,00	2 781 022,90
FREE BASIC SERVICES - SANITATION	6 073 300,00	1 272 167,14
FREE BASIC SERVICES - REFUSE REMOVAL	8 652 400,00	1 824 267,81
FREE BASIC SERVICES - ELECTRICITY	-	6 067,75
FREE BASIC SERVICES - ELECTRICITY (ESCOM)	601 650,00	140 641,89
	26 051 150,00	6 024 167,49
DEPARTMENT FUNDED FROM EQS		
COUNCIL ADMINISTRATION	10 966 050,00	4 078 013,00
COUNCIL SUPPORT	654 060,00	266 992,00
MUNICIPAL MANAGER	3 396 940,00	759 511,00
	41 068 200,00	11 128 683,49

Based on the above table it is evident that the municipal Equitable share allocation is allocated to the provision of basic services of 70% of the allocation received.

7. MFMA LEGISLATED DUE DATES / LIST OF ACTIVITIES

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF SEPTEMBER 2022 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	September	AFS audit process	In process of auditing by AGSA
Section 53		Submit SDBIP to Provincial Treasury	Complete
Section 71	14 September	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	Complete
Section 74	14 September	Cash Management Reporting – Provincial Treasury	Complete

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF OCTOBER 2022 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	October	AFS audit process	
Section 53	October	Submit SDBIP to Provincial Treasury	
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	30 October	Quarterly withdrawals and report – Submitted to Council	

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 September 2022	Movements for the month			Balance as at 30 September 2022	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
					Month	Year to date	
Municipality							
<i>Interest Received YTD</i>	-				-		
<i>Standard Bank</i>	10 000 000	10 000 000	20 000 000		20 000 000	96 123	146 534
<i>FNB</i>	34 200 000	-	-		34 200 000	124 244	437 075
<i>ABSA (CRR)</i>	34 626 050	-	-		34 626 050	186 980	573 407
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	4 999	15 329
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	10 105	30 989
<i>Nedbank</i>	-	-	-		-	-	-
<i>Nedbank (CRR)</i>	-	-	10 000 000		10 000 000	41 753	142 575
<i>Investec</i>	-	-	-		-	-	-
	-				-		
BANK DEPOSITS	82 615 050	10 000 000	30 000 000	-	102 615 050	464 205	1 345 909

9. EXTERNAL BORROWING PORTFOLIO

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality

Cape Agulhas Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

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

10. CASH AND CASH COMMITMENTS / LIQUIDITY ASSESSMENT

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

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

WC033 - CAPE AGULHAS MUNICIPALITY		
REPORTING MONTH:	30 September 2022	
Commitments against Cash & Cash Equivalents		
DESCRIPTION	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	139 827	137 175
Commitments:	102 744	104 126
Unspent Loans	33 801	33 801
Unspent Grants	26 681	25 447
Capital Funding Requirement (cash resources)		
Capital Replacement Reserve by 30 June 2022	39 500	39 500
Loan repayment due 30 June	-	-
Projected salary	-	-
Projected creditors	1 823	1 748
Capital commitment outstanding	939	3 630
Year-end creditor payments (partly funded)		
Surplus / (Deficit)	37 083	33 049

11. DEBTORS MANAGEMENT / INTERVENTIONS

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Year	Over 1 Year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	4 555 610	2 575 169	937 205	795 135	262 116	1 261 962	1 297 440	249 982	11 934 619
Trade and Other Receivables from Exchange Transactions - Electricity	11 964 298	2 226 054	805 580	845 813	150 967	700 243	1 169 552	497 050	18 359 557
Receivables from Non-exchange Transactions - Property Rates	5 265 014	1 967 759	18 883 592	798 605	204 840	529 192	2 194 685	2 112 842	31 956 529
Receivables from Exchange Transactions - Waste Water Management	2 043 064	1 679 789	487 615	434 074	121 076	623 328	734 118	203 533	6 326 597
Receivables from Exchange Transactions - Water Management	3 073 443	2 192 292	696 801	633 055	176 799	857 185	1 181 924	271 435	9 082 934
Receivables from Exchange Transactions - Property Rental Debtors	203 902	77 979	186 897	1 451 870	117 659	28 029	676 855	1 088 830	3 832 021
Interest on Arrear Debtor Accounts	391 858	746 980	147 604	166 779	45 828	393 406	736 032	498 095	3 126 582
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 6 031 659	216 289	37 073	137 683	21 012	159 110	150 612	181 068	- 5 128 812
Total By Income Source	21 465 530	11 682 311	22 182 367	5 263 014	1 100 297	4 552 455	8 141 218	5 102 835	79 490 027
Debtors Age Analysis By Customer Group									
Organs of State	- 397 223	260 720	249 114	206 518	89 184	134 068	455 207	1 335 134	2 332 722
Commercial	7 439 529	1 054 268	3 157 254	2 027 313	109 686	187 320	1 474 356	2 166 928	17 616 654
Households	14 419 533	10 365 214	18 755 898	3 028 830	901 109	4 230 782	6 206 199	1 542 690	59 450 255
Other	3 691	2 109	20 101	353	318	285	5 456	58 083	90 396
Total By Customer Group	21 465 530	11 682 311	22 182 367	5 263 014	1 100 297	4 552 455	8 141 218	5 102 835	79 490 027

The age analysis for debtors reported that a total of R79,4m of debt is outstanding for the reporting period.

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

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

Month on month comparisons of the outstanding debt balance compared R81.7m compared to the current R79.4m. The impact of the yearly property rates collection needs to be considered when comparing the collection rates for the period.

The collection for the month of September 2022 totals 106.75% that is slightly above the National norm of 95%.

12. mSCOA IMPLEMENTATION

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

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

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

13. COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS

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

As part of the regulation municipalities 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.

Total cost saving disclosure in the In-year report								
COST CONTAINMENT IN-YEAR REPORT - 30 SEPTEMBER 2022								
MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent
<i>Use of Consultants</i>	7 063 600,00	1 018 229,16	-	-	-	1 018 229,16	6 045 370,84	14,4%
<i>Use of RME contractors</i>	10 096 600,00	1 085 806,82	-	-	-	1 085 806,82	9 010 793,18	10,8%
<i>Travel and subsistence</i>	332 800,00	61 470,85	-	-	-	61 470,85	271 329,15	18,5%
<i>Domestic accommodation</i>	213 600,00	29 569,24	-	-	-	29 569,24	184 030,76	13,8%
<i>Sponsorship, events and catering</i>	181 700,00	37 783,61	-	-	-	37 783,61	143 916,39	20,8%
<i>Communication</i>	377 800,00	85 585,14	-	-	-	85 585,14	292 214,86	22,7%
<i>Other related expenditures</i>	1 033 200,00	187 745,31	-	-	-	187 745,31	845 454,69	18,2%
Total	19 299 300,00	2 506 190,13	-	-	-	2 506 190,13	16 793 109,87	13,0%

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 be achieved with the implementation of these measures.

14. SECTION 11 (4) MFMA WITHDRAWALS

 PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) 				
NAME OF MUNICIPALITY:		CAPE AGULHAS MUNICIPALITY		
MUNICIPAL DEMARCATION CODE:		WC033		
QUARTER ENDED:		30 September 2022		
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (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> .	Amount	Reason for withdrawal		
			Payment of Operational and Capital expenditures.	
		Not Applicable		
		None	None	
		None	None	
		None	None	
		None	None	
		None	None	
		None	None	
		None	None	
		40m	Q1 consolidated investments (Roll-over)	
	None	None		
	None	None		
		Name and Surname:	EO PHILLIPS	
		Rank/Position:	Municipal Manager	
		Signature:		
Tel number	Fax number	Email Address		
028 425 5500		shauns@capeagulhas.gov.za		
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.				

PART B

15. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M03 September

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	81 031	81 511	-	5 176	42 397	40 672	1 724	4%	81 511
Service charges	223 789	241 821	-	19 714	59 113	60 455	(1 342)	-2%	241 821
Investment revenue	4 783	2 506	-	163	528	626	(99)	-16%	2 506
Transfers and subsidies	48 416	53 037	-	2 612	17 056	18 279	(1 223)	-7%	53 037
Other own revenue	35 277	38 439	-	2 614	5 225	9 610	(4 385)	-46%	38 439
Total Revenue (excluding capital transfers and contributions)	393 296	417 313	-	30 280	124 318	129 642	(5 324)	-4%	417 313
Employee costs	157 389	167 932	-	12 954	37 653	39 970	(2 317)	-6%	167 932
Remuneration of Councillors	5 577	5 777	-	483	1 449	1 444	5	0%	5 777
Depreciation & asset impairment	19 950	10 827	-	902	2 707	2 707	(0)	-0%	10 827
Finance charges	9 430	6 564	-	-	-	1 641	(1 641)	-100%	6 564
Inventory consumed and bulk purchases	130 834	140 289	-	20 950	50 750	35 628	15 122	42%	140 289
Transfers and subsidies	2 354	2 361	-	117	696	590	105	18%	2 361
Other expenditure	60 934	75 411	-	4 702	12 844	19 763	(6 919)	-35%	75 411
Total Expenditure	386 468	409 161	-	40 107	106 099	101 744	4 355	4%	409 161
Surplus/(Deficit)	6 828	8 152	-	(9 828)	18 219	27 899	(9 680)	-35%	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	25 102	31 504	-	1	1	8 799	(8 798)	-100%	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	365	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 295	39 656	-	(9 826)	18 220	36 698	(18 478)	-50%	39 656
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32 295	39 656	-	(9 826)	18 220	36 698	(18 478)	-50%	39 656
Capital expenditure & funds sources									
Capital expenditure	72 502	70 616	-	2 313	2 495	23 157	(20 662)	-89%	70 616
Capital transfers recognised	24 729	28 004	-	234	235	11 201	(10 965)	-98%	28 004
Borrowing	13 937	19 088	-	82	110	4 355	(4 245)	-97%	19 088
Internally generated funds	33 836	23 524	-	1 998	2 149	7 601	(5 452)	-72%	23 524
Total sources of capital funds	72 502	70 616	-	2 313	2 495	23 157	(20 662)	-89%	70 616
Financial position									
Total current assets	188 717	257 356	-	-	226 972	-	-	-	257 356
Total non current assets	543 139	629 471	-	-	560 013	-	-	-	629 471
Total current liabilities	67 616	94 374	-	-	109 226	-	-	-	94 374
Total non current liabilities	174 425	180 407	-	-	180 910	-	-	-	180 407
Community wealth/Equity	491 908	612 047	-	-	496 849	-	-	-	612 047
Cash flows									
Net cash from (used) operating	(107 499)	48 052	-	(6 480)	19 201	7 245	(11 956)	-165%	48 052
Net cash from (used) investing	(36 203)	(55 616)	-	(1 804)	(9 811)	(19 407)	(9 596)	49%	(55 616)
Net cash from (used) financing	34 626	13 330	-	-	-	(1 439)	(1 439)	100%	13 330
Cash/cash equivalents at the month/year end	284	125 110	123 457	-	132 846	109 855	(22 991)	-21%	129 223
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	21 466	11 682	22 182	5 263	1 100	4 552	8 141	5 103	79 490
Creditors Age Analysis									
Total Creditors	3 186	-	-	-	-	-	-	-	3 186

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		158 928	153 811	-	6 448	59 306	64 704	(5 398)	-8%	153 811
Executive and council		33 385	37 037	-	-	14 444	14 699	(255)	-2%	37 037
Finance and administration		125 543	116 774	-	6 448	44 862	50 005	(5 143)	-10%	116 774
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 160	16 790	-	3 503	4 497	4 183	313	7%	16 790
Community and social services		7 259	7 463	-	1 702	1 741	1 852	(111)	-6%	7 463
Sport and recreation		6 726	8 483	-	1 712	2 667	2 121	546	26%	8 483
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	844	-	89	89	211	(122)	-58%	844
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 663	11 054	-	588	1 347	2 764	(1 417)	-51%	11 054
Planning and development		3 979	3 180	-	345	673	795	(122)	-15%	3 180
Road transport		3 415	4 045	-	102	450	1 011	(561)	-56%	4 045
Environmental protection		2 268	3 830	-	141	224	957	(734)	-77%	3 830
<i>Trading services</i>		236 013	267 163	-	19 742	59 170	66 791	(7 621)	-11%	267 163
Energy sources		151 470	174 959	-	13 341	39 646	43 740	(4 094)	-9%	174 959
Water management		43 259	49 444	-	2 592	8 381	12 361	(3 979)	-32%	49 444
Waste water management		17 308	18 314	-	1 580	4 481	4 579	(97)	-2%	18 314
Waste management		23 975	24 446	-	2 228	6 661	6 112	550	9%	24 446
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 763	448 817	-	30 281	124 319	138 442	(14 122)	-10%	448 817
Expenditure - Functional										
<i>Governance and administration</i>		115 302	118 757	-	9 300	28 508	29 844	(1 336)	-4%	118 757
Executive and council		15 457	15 017	-	2 674	5 105	4 883	222	5%	15 017
Finance and administration		98 233	101 909	-	6 475	22 956	24 526	(1 570)	-6%	101 909
Internal audit		1 612	1 831	-	151	447	435	12	3%	1 831
<i>Community and public safety</i>		31 858	35 897	-	2 499	6 779	8 649	(1 869)	-22%	35 897
Community and social services		10 913	13 061	-	1 005	2 766	3 115	(349)	-11%	13 061
Sport and recreation		14 188	14 957	-	1 101	2 892	3 620	(728)	-20%	14 957
Public safety		3 625	4 082	-	112	331	1 000	(669)	-67%	4 082
Housing		3 133	3 798	-	282	789	914	(124)	-14%	3 798
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 028	48 039	-	3 437	8 884	11 610	(2 726)	-23%	48 039
Planning and development		12 791	15 157	-	1 035	3 016	3 682	(667)	-18%	15 157
Road transport		21 578	21 625	-	1 819	4 441	5 198	(758)	-15%	21 625
Environmental protection		7 659	11 258	-	582	1 427	2 729	(1 302)	-48%	11 258
<i>Trading services</i>		197 280	206 467	-	24 872	61 928	51 642	10 287	20%	206 467
Energy sources		129 515	140 202	-	19 960	49 602	35 452	14 150	40%	140 202
Water management		26 168	24 946	-	1 981	5 132	6 080	(948)	-16%	24 946
Waste water management		15 859	13 701	-	1 364	3 591	3 332	259	8%	13 701
Waste management		25 738	27 619	-	1 567	3 603	6 777	(3 174)	-47%	27 619
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386 468	409 161	-	40 107	106 099	101 744	4 355	4%	409 161
Surplus/ (Deficit) for the year		32 295	39 656	-	(9 826)	18 220	36 698	(18 478)	-50%	39 656

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		38 743	39 493	-	239	15 023	15 313	(290)	-1.9%	39 493
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		105 295	102 630	-	5 936	44 107	45 564	(1 458)	-3.2%	102 630
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		5 684	7 874	-	244	674	1 969	(1 295)	-65.8%	7 874
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		14 363	17 115	-	3 509	4 534	4 265	269	6.3%	17 115
Vote 5 - ENGINEERING SERVICES DIRECTORATE		252 350	279 679	-	20 083	59 512	70 824	(11 312)	-16.0%	279 679
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		2 329	2 027	-	271	470	507	(36)	-7.2%	2 027
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	418 763	448 817	-	30 281	124 319	138 442	(14 122)	-10.2%	448 817
Expenditure by Vote	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		39 972	40 961	-	4 528	10 987	11 150	(163)	-1.5%	40 961
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		67 162	70 541	-	4 012	14 277	17 010	(2 733)	-16.1%	70 541
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		20 847	25 207	-	1 521	3 869	6 095	(2 226)	-36.5%	25 207
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		33 638	38 143	-	2 777	7 829	9 169	(1 340)	-14.6%	38 143
Vote 5 - ENGINEERING SERVICES DIRECTORATE		198 914	208 266	-	25 108	62 431	52 063	10 368	19.9%	208 266
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		25 935	26 043	-	2 160	6 706	6 257	450	7.2%	26 043
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	386 468	409 161	-	40 107	106 099	101 744	4 355	4.3%	409 161
Surplus/ (Deficit) for the year	2	32 295	39 656	-	(9 826)	18 220	36 698	(18 478)	-50.4%	39 656

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		81 031	81 511	-	5 176	42 397	40 672	1 724	4%	81 511
Service charges - electricity revenue		147 271	167 603	-	13 318	39 599	41 901	(2 301)	-5%	167 603
Service charges - water revenue		35 549	31 974	-	2 591	8 381	7 994	387	5%	31 974
Service charges - sanitation revenue		16 993	18 089	-	1 577	4 472	4 522	(50)	-1%	18 089
Service charges - refuse revenue		23 975	24 154	-	2 228	6 661	6 038	623	10%	24 154
Rental of facilities and equipment		2 940	1 564	-	147	395	391	4	1%	1 564
Interest earned - external investments		4 783	2 506	-	163	528	626	(99)	-16%	2 506
Interest earned - outstanding debtors		1 922	1 991	-	148	449	498	(49)	-10%	1 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 656	3 520	-	44	229	880	(651)	-74%	3 520
Licences and permits		4	142	-	-	-	35	(35)	-100%	142
Agency services		3 415	4 045	-	102	450	1 011	(561)	-56%	4 045
Transfers and subsidies		48 416	53 037	-	2 612	17 056	18 279	(1 223)	-7%	53 037
Other revenue		11 271	12 177	-	2 174	3 700	3 044	655	22%	12 177
Gains		13 070	15 000	-	-	2	3 750	(3 748)	-100%	15 000
Total Revenue (excluding capital transfers and contributions)		393 296	417 313	-	30 280	124 318	129 642	(5 324)	-4%	417 313
Expenditure By Type										
Employee related costs		157 389	167 932	-	12 954	37 653	39 970	(2 317)	-6%	167 932
Remuneration of councillors		5 577	5 777	-	483	1 449	1 444	5	0%	5 777
Debt impairment		10 344	9 018	-	-	-	2 254	(2 254)	-100%	9 018
Depreciation & asset impairment		19 950	10 827	-	902	2 707	2 707	(0)	0%	10 827
Finance charges		9 430	6 564	-	-	-	1 641	(1 641)	-100%	6 564
Bulk purchases - electricity		112 352	116 487	-	18 667	45 840	29 678	16 162	54%	116 487
Inventory consumed		18 482	23 802	-	2 282	4 910	5 950	(1 040)	-17%	23 802
Contracted services		23 601	30 263	-	1 002	3 234	7 314	(4 080)	-56%	30 263
Transfers and subsidies		2 354	2 361	-	117	696	590	105	18%	2 361
Other expenditure		26 989	36 119	-	3 699	9 610	10 192	(582)	-6%	36 119
Losses		-	10	-	-	-	3	(3)	-100%	10
Total Expenditure		386 468	409 161	-	40 107	106 099	101 744	4 355	4%	409 161
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 828	8 152	-	(9 828)	18 219	27 899	(9 680)	(0)	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		25 102	31 504	-	1	1	8 799	(8 798)	(0)	31 504
Transfers and subsidies - capital (in-kind - all)		365	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 295	39 656	-	(9 826)	18 220	36 698			39 656
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32 295	39 656	-	(9 826)	18 220	36 698			39 656
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32 295	39 656	-	(9 826)	18 220	36 698			39 656
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		32 295	39 656	-	(9 826)	18 220	36 698			39 656

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2021/22		Budget Year 2022/23						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		1 216	761	-	-	4	292	(289)	-99%	761
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		3 613	1 721	-	524	584	369	215	58%	1 721
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		486	2 000	-	-	-	536	(536)	-100%	2 000
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		1 662	489	-	104	120	26	94	359%	489
Vote 5 - ENGINEERING SERVICES DIRECTORATE		39 292	45 831	-	1 474	1 503	15 740	(14 237)	-90%	45 831
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		15 127	15 782	-	211	284	6 193	(5 909)	-95%	15 782
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	61 396	66 585	-	2 313	2 495	23 157	(20 662)	-89%	66 585
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		13	8	-	-	-	-	-	-	8
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		584	4	-	-	-	-	-	-	4
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		281	469	-	-	-	-	-	-	469
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		678	1 750	-	-	-	-	-	-	1 750
Vote 5 - ENGINEERING SERVICES DIRECTORATE		4 537	1 800	-	-	-	-	-	-	1 800
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		(3 731)	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		8 744	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	11 106	4 031	-	-	-	-	-	-	4 031
Total Capital Expenditure		72 502	70 616	-	2 313	2 495	23 157	(20 662)	-89%	70 616
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		371	1 903	-	524	600	407	193	47%	1 903
Executive and council		13	-	-	-	-	-	-	-	-
Finance and administration		359	1 903	-	524	600	407	193	47%	1 903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 808	3 498	-	104	108	487	(380)	-78%	3 498
Community and social services		82	1 368	-	-	1	487	(486)	-100%	1 368
Sport and recreation		2 371	2 101	-	104	107	-	107	#DIV/0!	2 101
Public safety		355	29	-	-	-	-	-	-	29
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 620	16 753	-	211	284	6 217	(5 933)	-95%	16 753
Planning and development		1 314	1 188	-	-	-	419	(419)	-100%	1 188
Road transport		18 838	14 655	-	211	284	5 750	(5 466)	-95%	14 655
Environmental protection		468	910	-	-	-	49	(49)	-100%	910
<i>Trading services</i>		48 703	48 463	-	1 474	1 503	16 045	(14 542)	-91%	48 463
Energy sources		12 141	12 156	-	1	1	3 213	(3 212)	-100%	12 156
Water management		10 833	8 325	-	804	833	3 132	(2 300)	-73%	8 325
Waste water management		24 901	19 320	-	234	234	6 955	(6 721)	-97%	19 320
Waste management		828	8 662	-	435	435	2 744	(2 309)	-84%	8 662
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	72 502	70 616	-	2 313	2 495	23 157	(20 662)	-89%	70 616
Funded by:										
National Government		20 106	27 302	-	234	234	10 921	(10 687)	-98%	27 302
Provincial Government		4 623	703	-	-	1	280	(279)	-100%	703
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 729	28 004	-	234	235	11 201	(10 965)	-98%	28 004
Borrowing	6	13 937	19 088	-	82	110	4 355	(4 245)	-97%	19 088
Internally generated funds		33 836	23 524	-	1 998	2 149	7 601	(5 452)	-72%	23 524
Total Capital Funding		72 502	70 616	-	2 313	2 495	23 157	(20 662)	-89%	70 616

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123 298	30 750	-	137 984	30 750
Call investment deposits		-	118 998	-	-	118 998
Consumer debtors		44 403	88 783	-	66 869	88 783
Other debtors		19 234	17 244	-	20 395	17 244
Current portion of long-term receivables		2	3	-	2	3
Inventory		1 780	1 578	-	1 722	1 578
Total current assets		188 717	257 356	-	226 972	257 356
Non current assets						
Long-term receivables		155	154	-	147	154
Investments		-	-	-	-	-
Investment property		40 127	40 301	-	40 124	40 301
Investments in Associate		-	-	-	-	-
Property, plant and equipment		498 660	585 573	-	515 920	585 573
Biological		-	-	-	-	-
Intangible		4 197	3 443	-	3 822	3 443
Other non-current assets		-	-	-	-	-
Total non current assets		543 139	629 471	-	560 013	629 471
TOTAL ASSETS		731 856	886 827	-	786 985	886 827
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		4 047	8 000	-	12 047	8 000
Consumer deposits		5 903	6 095	-	5 967	6 095
Trade and other payables		45 705	65 004	-	76 984	65 004
Provisions		11 960	15 274	-	14 228	15 274
Total current liabilities		67 616	94 374	-	109 226	94 374
Non current liabilities						
Borrowing		77 587	68 993	-	69 594	68 993
Provisions		96 838	111 413	-	111 316	111 413
Total non current liabilities		174 425	180 407	-	180 910	180 407
TOTAL LIABILITIES		242 041	274 781	-	290 137	274 781
NET ASSETS	2	489 815	612 047	-	496 849	612 047
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454 908	574 547	-	457 349	574 547
Reserves		37 000	37 500	-	39 500	37 500
TOTAL COMMUNITY WEALTH/EQUITY	2	491 908	612 047	-	496 849	612 047

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		73 858	80 404	-	4 821	21 219	13 798	7 421	54%	80 404
Service charges		237 107	262 863	-	18 203	52 654	65 716	(13 061)	-20%	262 863
Other revenue		15 438	18 458	-	6 672	16 246	4 614	11 632	252%	18 458
Transfers and Subsidies - Operational		38 998	16 820	-	117	26 076	3 785	22 291	589%	16 820
Transfers and Subsidies - Capital		15 298	30 804	-	-	3 840	6 172	(2 332)	-38%	30 804
Interest		-	1 747	-	-	-	437	(437)	-100%	1 747
Dividends										
Payments										
Suppliers and employees		(488 198)	(365 404)	-	(36 293)	(100 835)	(87 866)	12 969	-15%	(365 404)
Finance charges										
Transfers and Grants		-	2 361	-	-	-	590	590	100%	2 361
NET CASH FROM/(USED) OPERATING ACTIVITIES		(107 499)	48 052	-	(6 480)	19 201	7 245	(11 956)	-165%	48 052
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 115	15 000	-	-	2 879	3 750	(871)	-23%	15 000
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(40 319)	(70 616)	-	(1 804)	(12 690)	(23 157)	(10 467)	45%	(70 616)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 203)	(55 616)	-	(1 804)	(9 811)	(19 407)	(9 596)	49%	(55 616)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		34 626	19 088	-	-	-	-	-	-	19 088
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		-	(5 758)	-	-	-	(1 439)	(1 439)	100%	(5 758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		34 626	13 330	-	-	-	(1 439)	(1 439)	100%	13 330
NET INCREASE/ (DECREASE) IN CASH HELD		(109 077)	5 767	-	(8 284)	9 390	(13 602)			5 767
Cash/cash equivalents at beginning:		109 361	119 343	123 457	123 457	123 457	123 457			123 457
Cash/cash equivalents at month/year end:		284	125 110	123 457		132 846	109 855			129 223

16. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2021-22 (M03_S71/S52)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 12 October 2022



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 statements.**
- Quarterly report on the implementation of the budget and financial state affairs of the municipality**
- Mid- year budget and performance assessment**

For the month ended **30 September 2022** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **EBEN OLIVER PHILLIPS**

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

Signature: _____ 

Date: 12 October 2022