

CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY
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2022/2023

SECTION 71 REPORT FOR THE MONTH ENDING 30 NOVEMBER 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 November 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 **monthly report for the period ending 30 November 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.

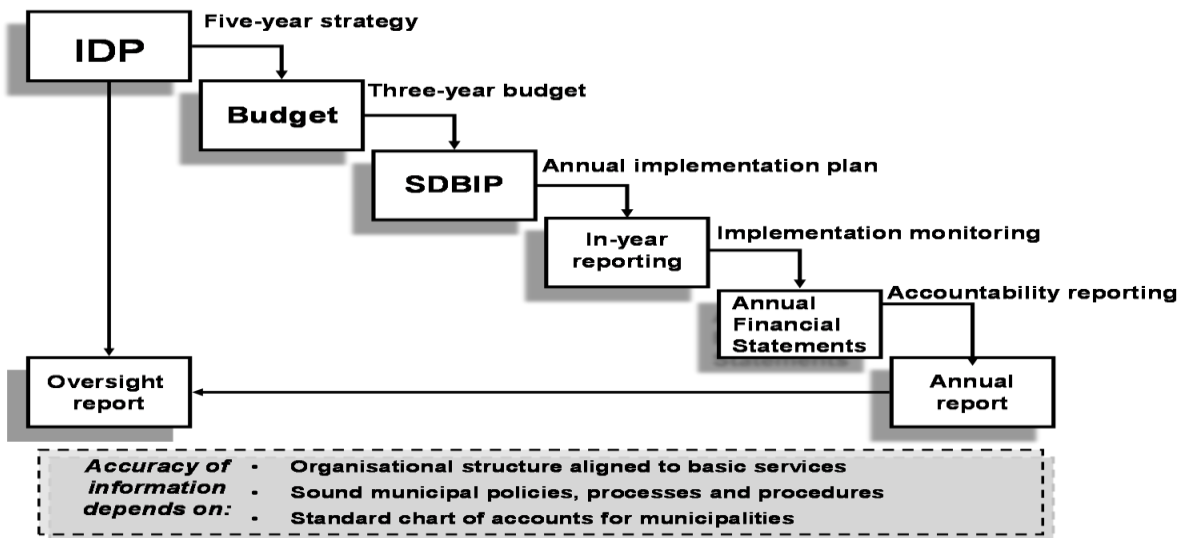
3.1 Budget Process:

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. Audit report should be received within the next reporting cycle. The municipality is also busy with Adjustment Budget 2022/23 process.

4. SUMMARY FINANCIAL PERFORMANCE

Revenue performance

The overall revenue performance of the municipality is on par with only a 7% variance. The actual amount revenue recognised to date amount to R176.7m compared to the budget to date of R189.2m with a total revenue budget for the year is R417.3m

Service charges are performing on par at R95.5m already recognised with a budget of R100.7m Property rates also gave revenue a boost which were payable by the end of October 2022. The second payment of Equitable Shares from National Treasury of R11 912 000 will be reflected in the next reporting cycle.

Expenditure performance

Total expenditure for the period ending 30 November 2022 totals R171.3m of original budget of R409,1m equivalent to 41.9% spending. Expenditure is satisfactory with only one more month to the end of the first half of the financial year. Spending is expected to pick up in the second half of the financial year. The two major spending are Employee costs (R69.8m) and Inventory Bulk Purchases (R70.6m). The overall expenditure performance indicates a variance of only 4% which is quite satisfactory.

Capital performance

Total capital performance amounted to R10m as at 30 November 2022. This amount is equivalent to 14.3% of budgeted amount of R70.6m that was set aside for capital projects. An amount of R9m is already committed for additional capital spending. The capital performance is relative low when compare to the budget to date of R24.1m This is further highlighted with the biggest project which is **NAPIER WASTE WATER TREATMENT** of R17m currently at 3.69% spending.

An assessment of projects will be done with the upcoming Adjustment Budget to ensure that projects completed at 30 June 2023.

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

Interest earned – External Investment

The better than budgeted performance is due to the improved interest received on investments due to the increase in the Interest rate by the reserved bank. Assessment will be done to review the budget for interest revenue with the Mid-year budget process.

Service charges – Electricity revenues.

The municipality underperformed to date with respect to the electricity revenue. This is mainly due to the impact of Eskom and the load shedding experienced Nationally. Finance will need to carefully monitor the situation.

Electricity revenue is historically used to cross-finance other cost categories not generating adequate expenditures. Under-performance in this category will impact on the expenditure budgets due to reviews needed. This can also have an impact on service delivery projects / requirements budgeted with the approved budget.

Rental of facilities and equipment

The bulk of the revenues accounted for under rentals is the Income from the municipal resorts. The category is seasonal dependent with most income generated over the December / January and April / May holiday periods. Finance will monitor the category and review if needed with the Mid-year budget process.

Fines, penalties and forfeits

The municipality is currently in the process of compiling a turn-around strategy for the Protection services – Traffic and Law enforcement divisions. Part of the short-term strategy is to employ temporary workers to assist over the festive period to assist with traffic fines to improve performances.

Transfers and subsidies

Revenue for transfers and subsidies is recognized as expenditures is incurred. To date slow spending allocated grants is the main reason for the low income recognized. This should improve with the implementation of business plan and projects.

Gains

The proposed date for the auction is scheduled for the 02/03 February 2022. The aim is to achieve the budgeted proposal of R15m as per approved budget.

Expenditure items

Debt impairment

Debt impairment is only accounted for with year-end review of the provisions balances as per balance sheet.

Finance charges

Repayments of loans is processed during December and June yearly as per contract stipulations. The performance will improve with the repayment of loans during December

Contracted services

Slow spending of contracted services spending has a positive effect / impact on the cashflow. The risk is that critical projects may not be implemented on time should be monitored.

Departments like Town planning and Infrastructure needs to ensure that the planning and projects required is done to ensure service delivery is not hampered.

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

DESCRIPTION	BUDGET	YTD	%
FREE BASIC SERVICES - WATER	10 723 800,00	4 712 760,22	43,95
FREE BASIC SERVICES - SANITATION	6 073 300,00	2 163 315,61	35,62
FREE BASIC SERVICES - REFUSE REMOVAL	8 652 400,00	3 106 616,06	35,90
FREE BASIC SERVICES - ELECTRICITY	-	10 497,47	0,00
FREE BASIC SERVICES - ELECTRICITY (ESCOM)	601 650,00	239 366,67	39,79
	26 051 150,00	10 232 556,03	39,28

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 30 NOVEMBER 2022 IN TERMS OF LEGISLATION

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

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

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	December	Annual AFS finalized as per financial 30 November information	
Section 71	14 December	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	
Section 74	14 December	Cash Management Reporting – Provincial Treasury	

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 November 2022	Movements for the month			Balance as at 30 November 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>	20 000 000	20 000 000	15 000 000		15 000 000	103 151	362 835
<i>FNB</i>	34 200 000	-	-		34 200 000	181 728	621 521
ABSA (CRR)	34 626 050	-	-		34 626 050	189 523	766 620
Nedbank (CRR)	15 000 000	15 000 000	5 000 000		5 000 000	56 918	273 602
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	-	20 493
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	-	41 431
<i>Nedbank</i>	-	-	-		-	-	-
<i>Investec</i>	-	-	-		-	-	-
	-				-		
BANK DEPOSITS	107 615 050	35 000 000	20 000 000	-	92 615 050	531 320	2 086 503

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 - 30 November 2022

Lending Institution	Loan Number	Loan start date	Loan settlement date	Loan Amount	Repayment installment	Balance 01 November 22	New loans raised	Balance 30 November 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 November 2022
Commitments against Cash & Cash Equivalents		
DESCRIPTION	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	141 790	135 796
Commitments:	121 141	122 296
Unspent Loans	33 801	33 801
Unspent Grants	25 705	24 743
Capital Funding Requirement (cash resources)		
Capital Replacement Reserve	49 626	49 626
Loan repayment due 30 June	-	-
Projected salary	-	-
Projected creditors	2 893	5 027
Capital commitment outstanding	9 116	9 099
Year-end creditor payments (partly funded)		
Surplus / (Deficit)	20 649	13 500

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	3 562 188	1 109 288	1 336 559	1 653 605	697 098	571 483	2 205 877	324 199	11 460 297
Trade and Other Receivables from Exchange Transactions - Electricity	9 876 570	1 645 580	972 011	740 048	386 135	462 371	1 495 930	664 526	16 243 171
Receivables from Non-exchange Transactions - Property Rates	4 632 547	986 909	743 405	880 720	3 092 982	477 622	2 010 820	2 360 802	15 185 807
Receivables from Exchange Transactions - Waste Water Management	1 633 012	559 170	766 062	1 125 409	385 166	309 001	1 192 343	240 991	6 211 154
Receivables from Exchange Transactions - Water Management	2 512 412	804 179	1 018 934	1 451 943	538 106	469 165	1 698 126	406 710	8 899 575
Receivables from Exchange Transactions - Property Rental Debtors	835 336	275 484	72 210	70 850	181 410	316 020	310 547	710 245	2 772 102
Interest on Arrear Debtor Accounts	225 175	179 234	296 874	564 710	126 672	121 067	904 374	543 158	2 961 264
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 3 594 705	137 564	122 912	136 770	31 911	78 465	269 757	166 101	- 2 651 225
Total By Income Source	19 682 535	5 697 408	5 328 967	6 624 055	5 439 480	2 805 194	10 087 774	5 416 732	61 082 145
Debtors Age Analysis By Customer Group									
Organs of State	- 269 752	162 353	128 734	109 786	93 476	87 463	547 348	1 409 944	2 269 352
Commercial	7 437 054	1 005 919	625 967	436 858	585 553	498 620	760 097	1 977 653	13 327 721
Households	12 516 689	4 527 787	4 564 804	6 075 927	4 740 604	2 218 820	8 774 852	1 970 524	45 390 007
Other	- 1 456	1 349	9 462	1 484	19 847	291	5 477	58 611	95 065
Total By Customer Group	19 682 535	5 697 408	5 328 967	6 624 055	5 439 480	2 805 194	10 087 774	5 416 732	61 082 145

The age analysis for debtors reported that a total of **R61.082m** of debt is outstanding for the reporting period.

Analysis of the debtor's information as follows:

- Month on month decrease for outstanding debtors from R63.03m to R61.08m for November 2022.
- This decrease is not significant and the risk of slow / low payments over the festive season is evident in the analysis of the debtors.
- A increase in the outstanding property rates debtors for the period 121-150 days indicate that the municipality is not receiving all income relating to yearly property rates due at the end of October 2022. This pose a risk and should be investigated and monitored.
- Further analysis of the debtors shows that Household debt is in increase, mainly due to property rates.

The collection for the month of 30 November 2022 totals 98.5% that is 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 NOVEMBER 2022								
MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent
<i>Use of Consultants</i>	7 029 600,00	1 018 229,16	918 143,44	-	-	1 936 372,60	5 093 227,40	27,5%
<i>Use of RME contractors</i>	9 480 600,00	1 085 806,82	1 143 311,29	-	-	2 229 118,11	7 251 481,89	23,5%
<i>Travel and subsistence</i>	356 540,00	61 470,85	67 851,79	-	-	129 322,64	227 217,36	36,3%
<i>Domestic accommodation</i>	226 600,00	29 569,24	24 271,47	-	-	53 840,71	172 759,29	23,8%
<i>Sponsorship, events and catering</i>	181 700,00	37 783,61	31 008,24	-	-	68 791,85	112 908,15	37,9%
<i>Communication</i>	377 800,00	85 585,14	76 558,67	-	-	162 143,81	215 656,19	42,9%
<i>Other related expenditures</i>	1 035 500,00	187 745,31	128 315,47	-	-	316 060,78	719 439,22	30,5%
Total	18 688 340,00	2 506 190,13	2 389 460,37	-	-	4 895 650,50	13 792 689,50	26,2%

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.

PART B

14. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M05 November

Description	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									
Financial Performance									
Property rates	81 031	81 511	-	4 964	51 260	48 915	2 344	5%	81 511
Service charges	223 789	241 821	-	18 136	95 555	100 759	(5 203)	-5%	241 821
Investment revenue	4 783	2 506	-	2 244	3 167	1 044	2 123	203%	2 506
Transfers and subsidies	48 416	53 037	-	-	17 331	22 471	(5 140)	-23%	53 037
Other own revenue	35 277	38 439	-	2 159	9 478	16 016	(6 538)	-41%	38 439
Total Revenue (excluding capital transfers and contributions)	393 296	417 313	-	27 503	176 791	189 205	(12 414)	-7%	417 313
Employee costs	157 389	167 932	-	19 897	69 834	74 689	(4 856)	-6%	167 932
Remuneration of Councillors	5 577	5 777	-	455	2 388	2 407	(19)	-1%	5 777
Depreciation & asset impairment	19 950	10 827	-	902	4 511	4 511	(0)	-0%	10 827
Finance charges	9 430	6 564	-	-	-	2 735	(2 735)	-100%	6 564
Inventory consumed and bulk purchases	130 834	140 289	-	10 049	70 611	61 565	9 047	15%	140 289
Transfers and subsidies	2 354	2 361	-	204	1 208	984	224	23%	2 361
Other expenditure	60 934	75 411	-	6 351	22 831	32 314	(9 483)	-29%	75 411
Total Expenditure	386 468	409 161	-	37 859	171 382	179 185	(7 803)	-4%	409 161
Surplus/(Deficit)	6 828	8 152	-	(10 356)	5 409	10 020	(4 611)	-46%	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	25 102	31 504	-	-	785	10 899	(10 114)	-93%	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	365	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 295	39 656	-	(10 356)	6 194	20 919	(14 725)	-70%	39 656
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32 295	39 656	-	(10 356)	6 194	20 919	(14 725)	-70%	39 656
Capital expenditure & funds sources									
Capital expenditure	72 502	70 616	-	5 612	10 084	24 145	(14 061)	-58%	70 616
Capital transfers recognised	24 729	28 004	-	1 144	2 214	11 201	(8 987)	-80%	28 004
Borrowing	13 937	19 088	-	2 161	2 956	4 458	(1 502)	-34%	19 088
Internally generated funds	33 836	23 524	-	2 307	4 914	8 486	(3 572)	-42%	23 524
Total sources of capital funds	72 502	70 616	-	5 612	10 084	24 145	(14 061)	-58%	70 616
Financial position									
Total current assets	188 717	257 356	-	-	202 780	-	-	-	257 356
Total non current assets	543 139	629 471	-	-	565 798	-	-	-	629 471
Total current liabilities	67 616	94 374	-	-	103 989	-	-	-	94 374
Total non current liabilities	174 425	180 407	-	-	180 910	-	-	-	180 407
Community wealth/Equity	491 908	612 047	-	-	483 678	-	-	-	612 047
Cash flows									
Net cash from (used) operating	(107 499)	48 052	-	(3 354)	17 988	12 424	(5 564)	-45%	48 052
Net cash from (used) investing	(36 203)	(55 616)	-	(4 502)	(16 937)	(17 895)	(958)	5%	(55 616)
Net cash from (used) financing	34 626	13 330	-	-	-	(2 399)	(2 399)	100%	13 330
Cash/cash equivalents at the month/year end	284	125 110	123 457	-	124 507	115 586	(8 921)	-8%	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	19 682	5 697	5 329	6 624	5 439	2 805	10 088	5 417	61 082
Creditors Age Analysis									
Total Creditors	10	5	5	-	-	-	-	-	21

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	-	8 260	71 976	79 952	(7 977)	-10%	153 811
Executive and council		33 385	37 037	-	-	14 444	14 699	(255)	-2%	37 037
Finance and administration		125 543	116 774	-	8 260	57 532	65 253	(7 722)	-12%	116 774
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 160	16 790	-	575	6 273	7 028	(755)	-11%	16 790
Community and social services		7 259	7 463	-	18	1 780	3 142	(1 363)	-43%	7 463
Sport and recreation		6 726	8 483	-	557	4 395	3 534	861	24%	8 483
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	844	-	-	98	352	(253)	-72%	844
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 663	11 054	-	518	2 997	4 606	(1 608)	-35%	11 054
Planning and development		3 979	3 180	-	174	1 026	1 325	(299)	-23%	3 180
Road transport		3 415	4 045	-	327	1 638	1 685	(48)	-3%	4 045
Environmental protection		2 268	3 830	-	18	334	1 596	(1 262)	-79%	3 830
<i>Trading services</i>		236 013	267 163	-	18 149	96 330	108 518	(12 188)	-11%	267 163
Energy sources		151 470	174 959	-	12 046	63 101	72 933	(9 832)	-13%	174 959
Water management		43 259	49 444	-	2 497	14 841	17 768	(2 927)	-16%	49 444
Waste water management		17 308	18 314	-	1 465	7 388	7 631	(243)	-3%	18 314
Waste management		23 975	24 446	-	2 141	11 000	10 186	814	8%	24 446
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 763	448 817	-	27 503	177 576	200 104	(22 528)	-11%	448 817
Expenditure - Functional										
<i>Governance and administration</i>		115 302	118 757	-	13 758	51 284	52 672	(1 387)	-3%	118 757
Executive and council		15 457	15 017	-	1 370	7 794	7 241	553	8%	15 017
Finance and administration		98 233	101 909	-	12 191	42 703	44 615	(1 912)	-4%	101 909
Internal audit		1 612	1 831	-	197	787	816	(28)	-3%	1 831
<i>Community and public safety</i>		31 858	35 897	-	4 440	13 698	15 717	(2 019)	-13%	35 897
Community and social services		10 913	13 061	-	1 628	5 281	5 793	(513)	-9%	13 061
Sport and recreation		14 188	14 957	-	1 483	5 608	6 510	(902)	-14%	14 957
Public safety		3 625	4 082	-	909	1 354	1 749	(395)	-23%	4 082
Housing		3 133	3 798	-	421	1 456	1 666	(210)	-13%	3 798
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 028	48 039	-	4 677	16 468	20 826	(4 358)	-21%	48 039
Planning and development		12 791	15 157	-	1 627	5 672	6 441	(769)	-12%	15 157
Road transport		21 578	21 625	-	2 355	8 247	9 495	(1 248)	-13%	21 625
Environmental protection		7 659	11 258	-	695	2 549	4 891	(2 341)	-48%	11 258
<i>Trading services</i>		197 280	206 467	-	14 983	89 932	89 970	(38)	0%	206 467
Energy sources		129 515	140 202	-	9 292	67 982	61 688	6 294	10%	140 202
Water management		26 168	24 946	-	2 768	9 600	10 676	(1 076)	-10%	24 946
Waste water management		15 859	13 701	-	1 211	5 750	5 925	(175)	-3%	13 701
Waste management		25 738	27 619	-	1 711	6 599	11 681	(5 082)	-44%	27 619
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386 468	409 161	-	37 859	171 382	179 185	(7 803)	-4%	409 161
Surplus/ (Deficit) for the year		32 295	39 656	-	(10 356)	6 194	20 919	(14 725)	-70%	39 656

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	-	754	15 390	15 722	(332)	-2.1%	39 493
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		105 295	102 630	-	7 491	56 218	58 619	(2 401)	-4.1%	102 630
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		5 684	7 874	-	345	1 972	3 281	(1 309)	-39.9%	7 874
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		14 363	17 115	-	630	6 381	7 164	(784)	-10.9%	17 115
Vote 5 - ENGINEERING SERVICES DIRECTORATE		252 350	279 679	-	18 151	96 900	114 474	(17 574)	-15.4%	279 679
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		2 329	2 027	-	132	717	844	(128)	-15.1%	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	-	27 503	177 576	200 104	(22 528)	-11.3%	448 817
Expenditure by Vote	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		39 972	40 961	-	4 247	18 371	18 437	(66)	-0.4%	40 961
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		67 162	70 541	-	8 143	27 259	30 784	(3 526)	-11.5%	70 541
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		20 847	25 207	-	2 793	7 865	10 986	(3 121)	-28.4%	25 207
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		33 638	38 143	-	4 217	14 907	16 748	(1 841)	-11.0%	38 143
Vote 5 - ENGINEERING SERVICES DIRECTORATE		198 914	208 266	-	15 079	90 577	90 784	(208)	-0.2%	208 266
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		25 935	26 043	-	3 381	12 403	11 444	959	8.4%	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	-	37 859	171 382	179 185	(7 803)	-4.4%	409 161
Surplus/ (Deficit) for the year	2	32 295	39 656	-	(10 356)	6 194	20 919	(14 725)	-70.4%	39 656

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	-	4 964	51 260	48 915	2 344	5%	81 511
Service charges - electricity revenue		147 271	167 603	-	12 035	62 971	69 835	(6 864)	-10%	167 603
Service charges - water revenue		35 549	31 974	-	2 497	14 212	13 323	890	7%	31 974
Service charges - sanitation revenue		16 993	18 089	-	1 463	7 372	7 537	(165)	-2%	18 089
Service charges - refuse revenue		23 975	24 154	-	2 141	11 000	10 064	936	9%	24 154
Rental of facilities and equipment		2 940	1 564	-	724	673	652	21	3%	1 564
Interest earned - external investments		4 783	2 506	-	2 244	3 167	1 044	2 123	203%	2 506
Interest earned - outstanding debtors		1 922	1 991	-	174	783	830	(46)	-6%	1 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 656	3 520	-	32	316	1 467	(1 150)	-78%	3 520
Licences and permits		4	142	-	-	-	59	(59)	-100%	142
Agency services		3 415	4 045	-	327	1 638	1 685	(48)	-3%	4 045
Transfers and subsidies		48 416	53 037	-	-	17 331	22 471	(5 140)	-23%	53 037
Other revenue		11 271	12 177	-	891	6 054	5 074	980	19%	12 177
Gains		13 070	15 000	-	12	14	6 250	(6 236)	-100%	15 000
Total Revenue (excluding capital transfers and contributions)		393 296	417 313	-	27 503	176 791	189 205	(12 414)	-7%	417 313
Expenditure By Type										
Employee related costs		157 389	167 932	-	19 897	69 834	74 669	(4 836)	-6%	167 932
Remuneration of councillors		5 577	5 777	-	455	2 388	2 407	(19)	-1%	5 777
Debt impairment		10 344	9 018	-	-	-	3 757	(3 757)	-100%	9 018
Depreciation & asset impairment		19 950	10 827	-	902	4 511	4 511	(0)	0%	10 827
Finance charges		9 430	6 564	-	-	-	2 735	(2 735)	-100%	6 564
Bulk purchases - electricity		112 352	116 487	-	7 540	61 042	51 647	9 395	18%	116 487
Inventory consumed		18 482	23 802	-	2 509	9 569	9 917	(348)	-4%	23 802
Contracted services		23 601	30 263	-	2 255	6 947	12 598	(5 651)	-45%	30 263
Transfers and subsidies		2 354	2 361	-	204	1 208	984	224	23%	2 361
Other expenditure		26 989	36 119	-	4 097	15 884	15 954	(70)	0%	36 119
Losses		-	10	-	-	-	4	(4)	-100%	10
Total Expenditure		386 468	409 161	-	37 859	171 382	179 185	(7 803)	-4%	409 161
Surplus/(Deficit)		6 828	8 152	-	(10 356)	5 409	10 020	(4 611)	(0)	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25 102	31 504	-	-	785	10 899	(10 114)	(0)	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		365	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 295	39 656	-	(10 356)	6 194	20 919			39 656
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32 295	39 656	-	(10 356)	6 194	20 919			39 656
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32 295	39 656	-	(10 356)	6 194	20 919			39 656
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		32 295	39 656	-	(10 356)	6 194	20 919			39 656

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		371	1 903	-	251	960	439	521	119%	1 903
Executive and council		13	-	-	-	-	-	-		-
Finance and administration		359	1 903	-	251	960	439	521	119%	1 903
Internal audit								-		
<i>Community and public safety</i>		2 808	3 498	-	129	257	546	(289)	-53%	3 498
Community and social services		82	1 368	-	-	1	546	(545)	-100%	1 368
Sport and recreation		2 371	2 101	-	129	239	-	239	#DIV/0!	2 101
Public safety		355	29	-	-	17	-	17	#DIV/0!	29
Housing		-	-	-	-	-	-	-		-
Health								-		
<i>Economic and environmental services</i>		20 620	16 753	-	1 876	2 383	6 352	(3 968)	-62%	16 753
Planning and development		1 314	1 188	-	2	4	420	(416)	-99%	1 188
Road transport		18 838	14 655	-	1 875	2 379	5 850	(3 471)	-59%	14 655
Environmental protection		468	910	-	-	-	81	(81)	-100%	910
<i>Trading services</i>		48 703	48 463	-	3 355	6 484	16 808	(10 324)	-61%	48 463
Energy sources		12 141	12 156	-	1 203	1 213	3 731	(2 518)	-67%	12 156
Water management		10 833	8 325	-	58	1 666	3 274	(1 608)	-49%	8 325
Waste water management		24 901	19 320	-	915	1 542	7 058	(5 516)	-78%	19 320
Waste management		828	8 662	-	1 180	2 063	2 745	(682)	-25%	8 662
<i>Other</i>								-		
Total Capital Expenditure - Functional Classification	3	72 502	70 616	-	5 612	10 084	24 145	(14 061)	-58%	70 616
Funded by:										
National Government		20 106	27 302	-	1 144	2 213	10 921	(8 708)	-80%	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	-	1 144	2 214	11 201	(8 987)	-80%	28 004
Borrowing	6	13 937	19 088	-	2 161	2 956	4 458	(1 502)	-34%	19 088
Internally generated funds		33 836	23 524	-	2 307	4 914	8 486	(3 572)	-42%	23 524
Total Capital Funding		72 502	70 616	-	5 612	10 084	24 145	(14 061)	-58%	70 616

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	–	137 043	30 750
Call investment deposits		–	118 998	–	–	118 998
Consumer debtors		42 916	88 783	–	44 779	88 783
Other debtors		20 722	17 244	–	19 122	17 244
Current portion of long-term receivables		2	3	–	2	3
Inventory		1 780	1 578	–	1 833	1 578
Total current assets		188 717	257 356	–	202 780	257 356
Non current assets						
Long-term receivables		155	154	–	147	154
Investments		–	–	–	–	–
Investment property		40 127	40 301	–	40 123	40 301
Investments in Associate		–	–	–	–	–
Property, plant and equipment		498 660	585 573	–	521 706	585 573
Biological		–	–	–	–	–
Intangible		4 197	3 443	–	3 822	3 443
Other non-current assets		–	–	–	–	–
Total non current assets		543 139	629 471	–	565 798	629 471
TOTAL ASSETS		731 856	886 827	–	768 578	886 827
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 047	8 000	–	12 047	8 000
Consumer deposits		5 903	6 095	–	6 107	6 095
Trade and other payables		45 705	65 004	–	71 607	65 004
Provisions		11 960	15 274	–	14 228	15 274
Total current liabilities		67 616	94 374	–	103 989	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	–	284 900	274 781
NET ASSETS	2	489 815	612 047	–	483 678	612 047
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454 908	574 547	–	444 178	574 547
Reserves		37 000	37 500	–	39 500	37 500
TOTAL COMMUNITY WEALTH/EQUITY	2	491 908	612 047	–	483 678	612 047

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		73 858	80 404	-	6 937	40 618	23 167	17 451	75%	80 404
Service charges		237 107	262 863	-	17 190	88 160	109 526	(21 366)	-20%	262 863
Other revenue		15 438	18 458	-	4 201	25 738	7 691	18 047	235%	18 458
Transfers and Subsidies - Operational		38 998	16 820	-	1 423	27 621	6 508	21 113	324%	16 820
Transfers and Subsidies - Capital		15 298	30 804	-	2 174	6 014	8 710	(2 696)	-31%	30 804
Interest		-	1 747	-	-	-	728	(728)	-100%	1 747
Dividends										
Payments										
Suppliers and employees		(488 198)	(365 404)	-	(35 280)	(170 163)	(144 889)	25 274	-17%	(365 404)
Finance charges										
Transfers and Grants		-	2 361	-	-	-	984	984	100%	2 361
NET CASH FROM/(USED) OPERATING ACTIVITIES		(107 499)	48 052	-	(3 354)	17 988	12 424	(5 564)	-45%	48 052
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 115	15 000	-	12	2 891	6 250	(3 359)	-54%	15 000
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(40 319)	(70 616)	-	(4 514)	(19 828)	(24 145)	(4 317)	18%	(70 616)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 203)	(55 616)	-	(4 502)	(16 937)	(17 895)	(958)	5%	(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)	-	-	-	(2 399)	(2 399)	100%	(5 758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		34 626	13 330	-	-	-	(2 399)	(2 399)	100%	13 330
NET INCREASE/ (DECREASE) IN CASH HELD		(109 077)	5 767	-	(7 856)	1 051	(7 871)			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		124 507	115 586			129 223

WC033 Cape Agulhas - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	4.3%	0.0%	0.0%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		19.2%	27.0%	0.0%	29.3%	27.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.9%	23.2%	0.0%	31.7%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		209.7%	184.0%	0.0%	176.2%	184.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	279.1%	272.7%	0.0%	195.0%	272.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		182.4%	158.7%	0.0%	131.8%	158.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.2%	25.4%	0.0%	36.2%	25.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.0%	40.2%	0.0%	39.5%	40.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.5%	4.2%	0.0%	0.0%	3.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC033 Cape Agulhas - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		39 919	42 835	-	-	15 586	18 188	(2 602)	-14.3%	42 835
Local Government Equitable Share		33 290	37 037	-	-	14 444	14 699	(255)	-1.7%	37 037
Energy Efficiency and Demand Side Management Grant		809	401	-	-	68	200	(132)	-66.1%	401
Expanded Public Works Programme Integrated Grant		2 297	1 773	-	-	834	739	95	12.9%	1 773
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 550	1 550	-	-	240	1 550	(1 310)	-84.5%	1 550
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		1 953	2 075	-	-	-	1 000	(1 000)	-100.0%	2 075
Water Services Infrastructure Grant		20	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Municipal Emergency Housing Grant										
Regional Bulk Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Provincial Government:		8 407	10 202	-	-	1 745	4 283	(2 538)	-59.2%	10 202
Infrastructure		0	-	-	-	-	-	-		-
Infrastructure										
Capacity Building		8 406	10 202	-	-	1 745	4 283	(2 538)	-59.2%	10 202
Capacity Building										
District Municipality:		90	-	-	-	-	-	-		-
Infrastructure		-	-	-	-	-	-	-		-
Infrastructure										
Capacity Building		90	-	-	-	-	-	-		-
Capacity Building										
Other grant providers:		-	-	-	-	-	-	-		-
Other Grants Received										
Total Operating Transfers and Grants	5	48 416	53 037	-	-	17 331	22 471	(5 140)	-22.9%	53 037
Capital Transfers and Grants										
National Government:		12 426	30 802	-	-	784	10 607	(9 822)	-92.6%	30 802
Integrated National Electrification Programme Grant		1 996	3 947	-	-	-	1 645	(1 645)	-100.0%	3 947
Municipal Infrastructure Grant		9 227	9 854	-	-	157	4 712	(4 555)	-96.7%	9 854
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlements Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant		1 203	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	17 000	-	-	627	4 250	(3 623)	-85.2%	17 000
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		12 676	703	-	-	1	293	(291)	-99.6%	703
Infrastructure		-	-	-	-	-	-	-		-
Infrastructure										
Capacity Building		12 676	703	-	-	1	293	(291)	-99.6%	703
Capacity Building										
District Municipality:		-	-	-	-	-	-	-		-
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		365	-	-	-	-	-	-		-
Other Grants Received		365	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	25 467	31 504	-	-	785	10 899	(10 114)	-92.8%	31 504
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	73 883	84 541	-	-	18 117	33 370	(15 254)	-45.7%	84 541

15. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2022-23 (M05_S71)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 12 December 2022



QUALITY CERTIFICATE

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

(mark as appropriate)

The monthly budget statements.

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

For the month ended **31 November 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 December 2022