

# CAPE AGULHAS MUNICIPALITY



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

## 2021/2022

**SECTION 71 REPORT FOR THE MONTH  
ENDING 31 JANUARY 2021**

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## To The Executive Mayor

In accordance with **Section 71(1)** of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of **31 January 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** and supporting documentation for the consolidated period ending **31 January 2022** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

## 1. INTRODUCTION

### 2.1 PURPOSE

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

### 2.2 STRATEGIC OBJECTIVE

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

### 2.3 BACKGROUND

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

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

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

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

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

### **3. MAYOR'S SUMMARY**

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

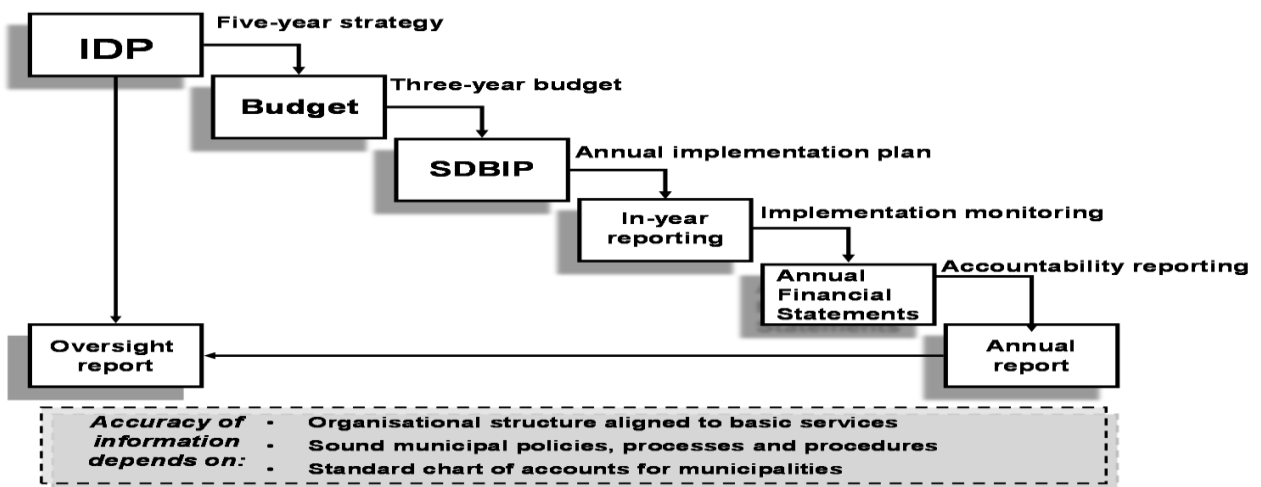
#### **3.1 Budget Process:**

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

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

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

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



Council has approved the Mid-Year Adjustment Budget 2021/22 and administration is currently busy with the preparation of the Draft Budget and Revised IDP process for the 2022/23 financial year.

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

##### Revenue performance

The performance of revenue reflects as R235,1m which is equivalent to 61% of budgeted amounts. The Council approved the Mid-Year Adjustment budget 2021/22 on 31 January 2022. Revenue was adjusted upwards from R354,2m to R385,4m. This is due to additional grants that was received as part of the Provincial Government mid-year adjustments.

##### Expenditure performance

To date actual expenditure records as R207,6m of budgeted amounts. As mentioned above numerous changes was processed with the adjustment budget process. The major cost components driving the expenditures are the Employee Costs and Bulk Purchases. These expenditures reflect at 45% and 37% respectively for the period up to end of January 2022. This category needs to be monitored to ensure that budgets will not be overspent / underperforming impacting the overall expense performance at the end of the financial year 30 June.

##### Capital performance

Capital performance to date amounts to R9,50m of budgeted amount R53, 87m which is equivalent to 17.64%. Municipal capital spending is under pressure given the low percentage spending. Capital commitments on 31 January 2022 amounted to R6,012m. The capital spending at this stage poses the biggest risk for municipal spending at the end of 30 June 2022.

##### **Brief analysis of Capital budget reflects as follows:**

- **Electricity department** – Budget for projects of R9.8m with R6.2 (actuals and orders) – No risk with budget spending
- **Roads department** – Budget of R20.2m with all projects in implementation phase. Medium risk with completion of projects monitored.
- **Sewerage department** – R11.9m with projects in implementation phase. Biggest project the grant received of R7.7m (Rehab of Napier Waste Water treatment plant) – projects monitored continuously. Medium risk identified as is.
- **Water department** – R5.8m with projects in implementation – Medium risk being monitored continuously.
- These projects represents 89% of budget and successfully implemented the municipality should achieve the target of 95% plus at the end of the financial year.

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

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

### **Financial Performances**

#### **Revenue items**

##### **Transfers and Subsidies (-12%)**

The main contributor of this variance is the Housing GAP allocations to implement housing scheme projects. Revenue is recognized as expenditures in incurred based on the Grap accounting principles. The slow spending on Grant projects correlates to the negative variance reported for the Transfers and Subsidies. This should improve over the second period of the financial year.

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

The Other revenues consist mostly of Traffic fines / Resorts income as the main contributors. The municipality as part of the mid-year assessment review the categories and downwards adjustments was processed against the Fine revenue. This will reflect in next month reporting cycle. The Directorate Management services is in process of compiling a detailed Operational report for the Traffic department. This should address the operational challenges of the department and positively reflects on performance.

#### **Expenditure items**

##### **Finance charges (-87%)**

The finance charges represent the cost associated with post employee benefits, external borrowings, finance leases and major cost component rehabilitation provision. External loans are payable during December and June yearly and rehabilitation provisions at year end. A big component of the budget for finance charges relates to the Post employee retirement provision calculation. This transaction is only accounted for at year-end and this negatively impact the overall performance during the monthly reporting cycles.

##### **Remuneration of Councillors (-20%)**

The is mostly due to the impact of the Election process that was during 2021.

##### **Transfers and subsidies (-43%)**

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

### Other expenditures (-40%)

Other expenditure is well below budget to date amount. A big contributor is materials on GAP Housing which will be spend later in the budget year; also spending on other expenditure will gradually pick up over the next few reporting cycles. The municipality adjust the category of expenses with the Mid-year adjustment budget process. This information will reflect with the February reporting period onwards.

### **6. COUNCIL FOCUS AREAS (CASH FLOW / LIQUIDITY)**

The financial ratios need to be complete and updated in the report. This is also a requirement in terms of the Circular 71 communicated by National Treasury. Administration endeavour due to the impact of available funds to ensure reporting included as part of the quarterly information to Council.

### **Budget implementation:**

Council identified the ratios as focus areas and these ratios will be monitored monthly and action plans developed to ensure the achievement of council's sustainability objectives.



## 7. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 Jan 2022	Movements for the month			Balance as at 31 Jan 2022	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised		Month	Year to date
<b>Municipality</b>							
<i>Interest Received YTD</i>					-		
<i>Standard Bank</i>	-	-	-		-	-	387 616
<i>FNB</i>	-	-	-		-	-	-
<i>ABSA (CRR)</i>	-	-	15 000 000		15 000 000	46 142	158 704
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	-	-
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	-	-
<i>Nedbank</i>	-	-	-		-	-	256 772
<i>Nedbank (CRR)</i>	-	-	20 000 000		20 000 000	67 814	262 362
<i>Investec</i>	-	-	-		-	-	65 227
	-				-		
<b>BANK DEPOSITS</b>	<b>3 789 000</b>	-	<b>35 000 000</b>	-	<b>38 789 000</b>	<b>113 956</b>	<b>1 130 681</b>

8. EXTERNAL BORROWING PORTFOLIO

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

**Name of municipality**

**Cape Agulhas Municipality**

**SUMMARY OF EXTERNAL LOANS FOR MONTH**

Lending Institution	Loan Number	Loan start date	Loan settlement date	Loan Amount	Repayment installment	Balance 01 January 22	New loans raised	Repayment 31 January 22	Balance 31 January 22
ABSA - Infrastr. (Old Nostra)	3044713107	30 June 2016	30 June 2026	1 200 000,00	200 389,14	664 751,46	-	-	664 751,46
ABSA - Various	3046537820	06 July 2017	30 June 2027	2 400 000,00	385 310,66	1 527 047,07	-	-	1 527 047,07
Nedbank - Infrastructure Medium Term	INFRA 4	27 June 2019	30 June 2024	4 120 000,00	1 034 895,46	2 060 000,00	-	-	2 060 000,00
Nedbank - Infrastructure Long Term	INFRA 2	26 June 2018	30 June 2028	7 000 000,00	1 189 186,37	4 550 000,00	-	-	4 550 000,00
Nedbank	Asset Finance	26 June 2019	30 June 2024	2 880 000,00	723 422,07	1 440 000,00	-	-	1 440 000,00
Nedbank - Infrastructure	INFRA 1	26 June 2018	30 June 2023	3 000 000,00	701 338,85	900 000,00	-	-	900 000,00
Nedbank - Infrastructure	INFRA 3	27 June 2019	30 June 2029	10 000 000,00	1 769 003,84	7 500 000,00	-	-	7 500 000,00
Std Bank - Motor Vehicle Fleet	Medium (655414)	29 June 2021	30 June 2024	4 800 000,00	1 776 574,16	4 600 209,00	-	-	4 600 209,00
Std Bank - New and Upgrade Infrastructure	Asset (655433)	29 June 2021	30 June 2026	2 318 000,00	548 085,44	1 579 092,00	-	-	1 579 092,00
Std Bank - New and Upgrade Infrastructure	Long (655414)	29 June 2021	30 June 2031	27 082 000,00	3 631 866,70	26 081 420,00	-	-	26 081 420,00
<b>Total</b>					<b>11 960 072,69</b>	<b>50 902 519,53</b>	-	-	<b>50 902 519,53</b>

## 9. 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
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange Transactions - Water	3 749 534	988 984	2 570 392	557 795	651 508	583 639	1 955 221	3 555 335	<b>14 612 408</b>
Trade and Other Receivables from Exchange Transactions - Electricity	11 562 158	1 449 669	2 219 901	571 078	372 371	253 750	1 161 064	1 357 995	<b>18 947 986</b>
Receivables from Non-exchange Transactions - Property Rates	4 153 839	932 804	2 484 802	429 525	852 898	247 145	3 394 664	3 274 343	<b>15 770 020</b>
Receivables from Exchange Transactions - Waste Water Management	1 423 431	534 202	1 442 061	342 221	363 740	366 756	1 102 884	2 157 269	<b>7 732 564</b>
Receivables from Exchange Transactions - Water Management	2 104 086	738 654	1 926 307	457 022	540 299	478 531	1 536 217	2 850 609	<b>10 631 725</b>
Receivables from Exchange Transactions - Property Rental Debtors	59 719	60 586	631 850	30 836	235 261	338 578	1 240 352	310 207	<b>2 907 389</b>
Interest on Arrear Debtor Accounts	238 517	212 213	973 787	175 176	148 123	7 983	910 991	1 045 314	<b>3 712 104</b>
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 2 591 603	31 455	307 821	8 897	11 723	6 085	508 359	673 636	- <b>1 043 627</b>
<b>Total By Income Source</b>	<b>20 699 681</b>	<b>4 948 567</b>	<b>12 556 921</b>	<b>2 572 550</b>	<b>3 175 923</b>	<b>2 282 467</b>	<b>11 809 752</b>	<b>15 224 708</b>	<b>73 270 569</b>
<b>Debtors Age Analysis By Customer Group</b>									
<b>Organs of State</b>	<b>17 270</b>	<b>329 483</b>	<b>279 380</b>	<b>227 234</b>	<b>186 330</b>	<b>153 786</b>	<b>820 988</b>	<b>1 341 640</b>	<b>3 356 111</b>
Commercial	6 962 376	696 421	1 721 403	330 532	683 925	335 130	3 178 390	465 971	<b>14 374 148</b>
Households	13 721 431	3 921 762	10 555 221	2 013 861	2 304 765	1 792 648	7 789 082	13 379 849	<b>55 478 619</b>
Other	- 1 396	901	917	923	903	903	21 292	37 248	<b>61 691</b>
<b>Total By Customer Group</b>	<b>20 699 681</b>	<b>4 948 567</b>	<b>12 556 921</b>	<b>2 572 550</b>	<b>3 175 923</b>	<b>2 282 467</b>	<b>11 809 752</b>	<b>15 224 708</b>	<b>73 270 569</b>
	<b>28,3%</b>	<b>6,8%</b>	<b>17,1%</b>	<b>3,5%</b>	<b>4,3%</b>	<b>3,1%</b>	<b>16,1%</b>	<b>20,8%</b>	

The age analysis for debtors reported that a total of **R73,3m** 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)

The collection for the month of January 2022 totals **94.71%** that is slightly below the National norm of 95%.

Analysis of the debtor's book of the municipality reflects the following:

Debt older than 1-year accounts for **20.8%** of outstanding debts. The total for this category is **R15,22m** of the totals outstanding debt. The municipality wants to ensure that it adhere to credit control procedures since collections generally produce many challenges.

## **10. mSCOA IMPLEMENTATION**

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

The steering committee will commence as processes unfold with the compilation of the New Draft budget.

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

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

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

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

<b>Total cost saving disclosure in the In-year report - 31 January 2022</b>								
<b>COST CONTAINMENT IN-YEAR REPORT</b>								
<b>MEASURES</b>	<b>APPROVED BUDGET</b>	<b>Q1 - 30 Sept</b>	<b>Q2 - 31 Dec</b>	<b>Q3 - 31 Mrch</b>	<b>Q4 - June</b>	<b>YTD TOTAL</b>	<b>SAVINGS</b>	<b>% Spent</b>
<i>Use of Consultants</i>	7 491 800,00	709 229,40	683 375,45	113 661,29	-	1 506 266,14	5 985 533,86	20,1%
<i>Use of RME contractors</i>	9 632 900,00	1 026 385,24	1 499 077,62	246 741,04	-	2 772 203,90	6 860 696,10	28,8%
<i>Travel and subsistence</i>	329 500,00	30 053,93	45 595,45	12 544,48	-	88 193,86	241 306,14	26,8%
<i>Domestic accommodation</i>	206 100,00	23 546,31	47 642,66	4 259,22	-	75 448,19	130 651,81	36,6%
<i>Sponsorship, events and catering</i>	204 800,00	27 121,91	52 648,63	10 861,80	-	90 632,34	114 167,66	44,3%
<i>Communication</i>	382 300,00	25 629,59	54 436,61	5 854,48	-	85 920,68	296 379,32	22,5%
<i>Other related expenditures</i>	1 037 100,00	101 695,47	179 355,74	61 052,03	-	342 103,24	694 996,76	33,0%
<b>Total</b>	<b>19 284 500,00</b>	<b>1 943 661,85</b>	<b>2 562 132,16</b>	<b>454 974,34</b>	<b>-</b>	<b>4 960 768,35</b>	<b>14 323 731,65</b>	<b>25,7%</b>

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

## PART B

### 12. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M07 January

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	77 423	77 675	-	4 586	57 683	55 782	1 901	3%	77 675
Service charges	197 038	224 411	-	20 296	132 955	134 225	(1 271)	-1%	224 411
Investment revenue	3 138	2 405	-	504	2 105	1 276	829	65%	2 405
Transfers and subsidies	46 733	50 084	-	504	30 563	34 833	(4 270)	-12%	50 084
Other own revenue	29 897	30 829	-	1 742	11 829	23 153	(11 324)	-49%	30 829
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>354 229</b>	<b>385 404</b>	<b>-</b>	<b>27 633</b>	<b>235 135</b>	<b>249 269</b>	<b>(14 134)</b>	<b>-6%</b>	<b>385 404</b>
Employee costs	157 304	160 777	-	13 096	93 304	93 802	(499)	-1%	160 777
Remuneration of Councillors	5 626	6 212	-	388	2 909	3 633	(725)	-20%	6 212
Depreciation & asset impairment	16 715	11 823	-	983	6 910	6 897	13	0%	11 823
Finance charges	6 972	12 044	-	-	933	7 121	(6 188)	-87%	12 044
Inventory consumed and bulk purchases	111 236	135 039	-	14 101	77 024	78 213	(1 189)	-2%	135 039
Transfers and subsidies	2 987	2 646	-	38	978	1 703	(725)	-43%	2 646
Other expenditure	52 590	66 411	-	2 718	25 618	42 477	(16 860)	-40%	66 411
<b>Total Expenditure</b>	<b>353 431</b>	<b>394 952</b>	<b>-</b>	<b>31 324</b>	<b>207 674</b>	<b>233 846</b>	<b>(26 172)</b>	<b>-11%</b>	<b>394 952</b>
<b>Surplus/(Deficit)</b>	<b>798</b>	<b>(9 548)</b>	<b>-</b>	<b>(3 691)</b>	<b>27 460</b>	<b>15 423</b>	<b>12 037</b>	<b>78%</b>	<b>(9 548)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	15 772	21 563	-	47	4 267	18 515	####	-77%	21 563
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>	<b>(2 211)</b>	<b>-7%</b>	<b>12 015</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>	<b>(2 211)</b>	<b>-7%</b>	<b>12 015</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>42 700</b>	<b>53 873</b>	<b>-</b>	<b>1 080</b>	<b>4 066</b>	<b>20 969</b>	<b>(16 903)</b>	<b>-81%</b>	<b>53 873</b>
Capital transfers recognised	15 093	21 563	-	630	4 849	11 406	(6 557)	-57%	21 563
Borrowing	31 181	14 760	-	-	2 512	3 885	(1 373)	-35%	14 760
Internally generated funds	11 745	17 551	-	582	2 140	5 678	(3 538)	-62%	17 551
<b>Total sources of capital funds</b>	<b>58 018</b>	<b>53 873</b>	<b>-</b>	<b>1 212</b>	<b>9 501</b>	<b>20 969</b>	<b>(11 468)</b>	<b>-55%</b>	<b>53 873</b>
<b>Financial position</b>									
Total current assets	159 638	155 039	-	-	169 792				155 039
Total non current assets	526 114	570 630	-	-	528 732				570 630
Total current liabilities	86 339	52 214	-	-	68 001				52 214
Total non current liabilities	152 290	211 978	-	-	151 692				211 978
Community wealth/Equity	<b>446 034</b>	<b>456 477</b>	<b>-</b>	<b>-</b>	<b>477 901</b>				<b>456 477</b>
<b>Cash flows</b>									
Net cash from (used) operating	211 923	153 571	-	(6 784)	56 449	92 418	35 969	39%	153 571
Net cash from (used) investing	(46 152)	(56 244)	-	(1 264)	(5 941)	(22 427)	(16 486)	74%	(56 244)
Net cash from (used) financing	34 354	37 032	-	0	0	-	(0)	#DIV/0!	37 032
<b>Cash/cash equivalents at the month/year end</b>	<b>273 214</b>	<b>224 835</b>	<b>109 361</b>	<b>-</b>	<b>159 868</b>	<b>179 351</b>	<b>19 483</b>	<b>11%</b>	<b>243 720</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	20 700	4 949	12 557	2 573	3 176	2 282	11 810	15 225	73 271
<b>Creditors Age Analysis</b>									
Total Creditors	4 474	-	-	-	-	-	-	-	4 474

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		147 421	134 766	-	6 035	91 248	96 473	(5 226)	-5%	134 766
Executive and council		34 393	33 320	-	-	25 004	24 998	6	0%	33 320
Finance and administration		113 028	101 446	-	6 035	66 244	71 476	(5 232)	-7%	101 446
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 945	20 536	-	792	8 754	14 152	(5 398)	-38%	20 536
Community and social services		6 810	7 298	-	38	3 260	4 473	(1 213)	-27%	7 298
Sport and recreation		5 959	8 311	-	743	5 332	7 310	(1 978)	-27%	8 311
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	4 927	-	11	162	2 369	(2 206)	-93%	4 927
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 967	16 783	-	531	5 079	12 743	(7 664)	-60%	16 783
Planning and development		4 144	2 984	-	95	2 444	2 262	182	8%	2 984
Road transport		3 405	3 249	-	339	2 062	2 315	(253)	-11%	3 249
Environmental protection		2 417	10 551	-	97	573	8 166	(7 593)	-93%	10 551
<i>Trading services</i>		199 669	234 882	-	20 321	134 320	144 416	(10 096)	-7%	234 882
Energy sources		132 651	158 607	-	13 318	89 954	96 227	(6 273)	-7%	158 607
Water management		30 176	40 663	-	3 497	20 105	27 160	(7 055)	-26%	40 663
Waste water management		14 112	14 297	-	1 510	10 078	8 570	1 508	18%	14 297
Waste management		22 729	21 314	-	1 996	14 183	12 458	1 725	14%	21 314
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	370 001	406 967	-	27 679	239 401	267 784	(28 383)	-11%	406 967
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		112 128	112 563	-	7 005	62 917	67 711	(4 794)	-7%	112 563
Executive and council		15 579	15 032	-	895	8 598	9 575	(978)	-10%	15 032
Finance and administration		95 043	95 882	-	5 986	53 357	57 166	(3 810)	-7%	95 882
Internal audit		1 506	1 648	-	124	962	969	(7)	-1%	1 648
<i>Community and public safety</i>		31 331	39 126	-	3 080	17 792	20 893	(3 101)	-15%	39 126
Community and social services		11 926	12 559	-	909	6 647	7 498	(851)	-11%	12 559
Sport and recreation		12 535	14 302	-	1 745	8 105	8 686	(581)	-7%	14 302
Public safety		4 028	4 563	-	170	1 189	2 838	(1 649)	-58%	4 563
Housing		2 843	7 702	-	257	1 851	1 871	(20)	-1%	7 702
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40 803	51 261	-	3 103	22 002	30 294	(8 292)	-27%	51 261
Planning and development		12 124	15 474	-	1 006	7 276	9 250	(1 974)	-21%	15 474
Road transport		20 324	22 084	-	1 593	11 051	12 917	(1 865)	-14%	22 084
Environmental protection		8 355	13 702	-	504	3 675	8 127	(4 452)	-55%	13 702
<i>Trading services</i>		169 168	192 003	-	18 134	104 963	114 948	(9 985)	-9%	192 003
Energy sources		110 190	126 436	-	13 601	74 906	75 551	(645)	-1%	126 436
Water management		24 007	24 053	-	1 637	12 592	13 559	(966)	-7%	24 053
Waste water management		12 627	13 039	-	1 220	7 486	7 804	(318)	-4%	13 039
Waste management		22 344	28 475	-	1 676	9 979	18 034	(8 055)	-45%	28 475
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	353 431	394 952	-	31 324	207 674	233 846	(26 172)	-11%	394 952
<b>Surplus/ (Deficit) for the year</b>		16 570	12 015	-	(3 644)	31 727	33 938	(2 211)	-7%	12 015

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		39 467	36 170	-	100	26 655	27 010	(355)	-1.3%	36 170
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		96 247	87 479	-	5 817	63 114	61 657	1 456	2.4%	87 479
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		12 135	27 429	-	1 211	8 257	20 432	(12 174)	-59.6%	27 429
Vote 4 - ENGINEERING SERVICES DIRECTORATE		80 614	88 222	-	7 111	46 933	56 811	(9 878)	-17.4%	88 222
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>228 463</b>	<b>239 300</b>	<b>-</b>	<b>14 239</b>	<b>144 960</b>	<b>165 911</b>	<b>(20 951)</b>	<b>-12.6%</b>	<b>239 300</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		38 409	40 822	-	2 616	22 695	24 797	(2 102)	-8.5%	40 822
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		68 800	68 462	-	4 019	37 103	40 870	(3 767)	-9.2%	68 462
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		40 614	54 773	-	3 748	22 446	30 151	(7 706)	-25.6%	54 773
Vote 4 - ENGINEERING SERVICES DIRECTORATE		61 575	68 632	-	4 718	31 704	41 119	(9 414)	-22.9%	68 632
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>209 398</b>	<b>232 689</b>	<b>-</b>	<b>15 100</b>	<b>113 947</b>	<b>136 937</b>	<b>(22 990)</b>	<b>-16.8%</b>	<b>232 689</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>19 064</b>	<b>6 611</b>	<b>-</b>	<b>(861)</b>	<b>31 013</b>	<b>28 974</b>	<b>2 039</b>	<b>7.0%</b>	<b>6 611</b>



WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		77 423	77 675	-	4 586	57 683	55 782	1 901	3%	77 675
Service charges - electricity revenue		130 028	155 851	-	13 295	89 199	93 747	(4 548)	-5%	155 851
Service charges - water revenue		30 168	32 960	-	3 497	19 500	19 457	42	0%	32 960
Service charges - sanitation revenue		14 112	14 286	-	1 509	10 073	8 562	1 510	18%	14 286
Service charges - refuse revenue		22 729	21 314	-	1 996	14 183	12 458	1 725	14%	21 314
Rental of facilities and equipment		2 338	1 359	-	66	189	560	(371)	-66%	1 359
Interest earned - external investments		3 138	2 405	-	504	2 105	1 276	829	65%	2 405
Interest earned - outstanding debtors		2 190	1 911	-	228	1 138	1 363	(225)	-17%	1 911
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 437	10 382	-	95	353	7 985	(7 632)	-96%	10 382
Licences and permits		3	116	-	2	82	115	(33)	-28%	116
Agency services		3 405	3 249	-	339	2 062	2 315	(253)	-11%	3 249
Transfers and subsidies		46 733	50 084	-	504	30 563	34 833	(4 270)	-12%	50 084
Other revenue		18 990	11 312	-	1 010	7 541	9 357	(1 816)	-19%	11 312
Gains		535	2 500	-	-	465	1 458	(994)	-68%	2 500
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>354 229</b>	<b>385 404</b>	<b>-</b>	<b>27 633</b>	<b>235 135</b>	<b>249 269</b>	<b>(14 134)</b>	<b>-6%</b>	<b>385 404</b>
<b>Expenditure By Type</b>										
Employee related costs		157 304	160 777	-	13 096	93 304	93 802	(499)	-1%	160 777
Remuneration of councillors		5 626	6 212	-	388	2 909	3 633	(725)	-20%	6 212
Debt impairment		6 697	10 159	-	-	-	5 926	(5 926)	-100%	10 159
Depreciation & asset impairment		16 715	11 823	-	983	6 910	6 897	13	0%	11 823
Finance charges		6 972	12 044	-	-	933	7 121	(6 188)	-87%	12 044
Bulk purchases - electricity		95 595	107 467	-	12 561	66 214	64 929	1 285	2%	107 467
Inventory consumed		15 641	27 572	-	1 540	10 810	13 284	(2 474)	-19%	27 572
Contracted services		22 619	26 913	-	866	6 932	15 746	(8 815)	-56%	26 913
Transfers and subsidies		2 987	2 646	-	38	978	1 703	(725)	-43%	2 646
Other expenditure		23 274	29 339	-	1 852	18 686	20 804	(2 119)	-10%	29 339
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>353 431</b>	<b>394 952</b>	<b>-</b>	<b>31 324</b>	<b>207 674</b>	<b>233 846</b>	<b>(26 172)</b>	<b>-11%</b>	<b>394 952</b>
<b>Surplus/(Deficit)</b>										
		798	(9 548)	-	(3 691)	27 460	15 423	12 037	0	(9 548)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 772	21 563	-	47	4 267	18 515	(14 248)	(0)	21 563
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>			<b>12 015</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>			<b>12 015</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>			<b>12 015</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>16 570</b>	<b>12 015</b>	<b>-</b>	<b>(3 644)</b>	<b>31 727</b>	<b>33 938</b>			<b>12 015</b>

WC033 Cape Agulhas - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		1 287	-	-	13	993	-	993	#DIV/0!	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		3 078	-	-	351	1 050	-	1 050	#DIV/0!	-
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		1 644	-	-	46	697	-	697	#DIV/0!	-
Vote 4 - ENGINEERING SERVICES DIRECTORATE		31 702	-	-	670	1 275	-	1 275	#DIV/0!	-
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	47 331	-	-	-	20 969	(20 969)	-100%	47 331
<b>Total Capital Multi-year expenditure</b>	4,7	<b>37 712</b>	<b>47 331</b>	<b>-</b>	<b>1 080</b>	<b>4 015</b>	<b>20 969</b>	<b>(16 954)</b>	<b>-81%</b>	<b>47 331</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		45	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		55	-	-	-	8	-	8	#DIV/0!	-
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		904	-	-	-	3	-	3	#DIV/0!	-
Vote 4 - ENGINEERING SERVICES DIRECTORATE		3 984	-	-	-	39	-	39	#DIV/0!	-
Vote 5 -		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	6 542	-	-	-	-	-	-	6 542
<b>Total Capital single-year expenditure</b>	4	<b>4 989</b>	<b>6 542</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>51</b>	<b>#DIV/0!</b>	<b>6 542</b>
<b>Total Capital Expenditure</b>		<b>42 700</b>	<b>53 873</b>	<b>-</b>	<b>1 080</b>	<b>4 066</b>	<b>20 969</b>	<b>(16 903)</b>	<b>-81%</b>	<b>53 873</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>3 577</b>	<b>2 376</b>	<b>-</b>	<b>363</b>	<b>1 145</b>	<b>1 025</b>	<b>120</b>	<b>12%</b>	<b>2 376</b>
Executive and council		37	18	-	13	13	-	13	#DIV/0!	18
Finance and administration		3 540	2 359	-	351	1 133	1 025	108	11%	2 359
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2 068</b>	<b>2 848</b>	<b>-</b>	<b>46</b>	<b>639</b>	<b>540</b>	<b>99</b>	<b>18%</b>	<b>2 848</b>
Community and social services		63	69	-	-	13	50	(37)	-75%	69
Sport and recreation		1 980	2 280	-	46	623	340	283	83%	2 280
Public safety		23	499	-	-	3	150	(147)	-98%	499
Housing		2	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>10 563</b>	<b>20 224</b>	<b>-</b>	<b>132</b>	<b>3 747</b>	<b>8 563</b>	<b>(4 816)</b>	<b>-56%</b>	<b>20 224</b>
Planning and development		1 473	1 116	-	85	1 078	400	678	169%	1 116
Road transport		9 090	18 643	-	47	2 669	8 163	(5 494)	-67%	18 643
Environmental protection		-	465	-	-	-	-	-	-	465
<b>Trading services</b>		<b>41 810</b>	<b>28 425</b>	<b>-</b>	<b>670</b>	<b>3 971</b>	<b>10 841</b>	<b>(6 870)</b>	<b>-63%</b>	<b>28 425</b>
Energy sources		6 148	10 084	-	-	2 656	2 978	(322)	-11%	10 084
Water management		1 927	3 450	-	590	590	1 196	(605)	-51%	3 450
Waste water management		29 982	11 950	-	80	724	6 667	(5 943)	-89%	11 950
Waste management		3 753	2 942	-	-	-	-	-	-	2 942
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>58 018</b>	<b>53 873</b>	<b>-</b>	<b>1 212</b>	<b>9 501</b>	<b>20 969</b>	<b>(11 468)</b>	<b>-55%</b>	<b>53 873</b>
<b>Funded by:</b>										
National Government		12 840	20 748	-	126	3 355	11 006	(7 652)	-70%	20 748
Provincial Government		2 253	815	-	503	1 495	400	1 095	274%	815
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>15 093</b>	<b>21 563</b>	<b>-</b>	<b>630</b>	<b>4 849</b>	<b>11 406</b>	<b>(6 557)</b>	<b>-57%</b>	<b>21 563</b>
<b>Borrowing</b>	6	<b>31 181</b>	<b>14 760</b>	<b>-</b>	<b>-</b>	<b>2 512</b>	<b>3 885</b>	<b>(1 373)</b>	<b>-35%</b>	<b>14 760</b>
<b>Internally generated funds</b>		<b>11 745</b>	<b>17 551</b>	<b>-</b>	<b>582</b>	<b>2 140</b>	<b>5 678</b>	<b>(3 538)</b>	<b>-62%</b>	<b>17 551</b>
<b>Total Capital Funding</b>		<b>58 018</b>	<b>53 873</b>	<b>-</b>	<b>1 212</b>	<b>9 501</b>	<b>20 969</b>	<b>(11 468)</b>	<b>-55%</b>	<b>53 873</b>

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		(8 893)	37 516	-	(4 203)	37 516
Call investment deposits		118 254	118 254	-	118 254	118 254
Consumer debtors		38 117	19 003	-	51 423	19 003
Other debtors		10 592	13 477	-	2 625	13 477
Current portion of long-term receivables		3	3	-	3	3
Inventory		1 565	(33 215)	-	1 690	(33 215)
<b>Total current assets</b>		<b>159 638</b>	<b>155 039</b>	<b>-</b>	<b>169 792</b>	<b>155 039</b>
<b>Non current assets</b>						
Long-term receivables		154	129	-	155	129
Investments		-	-	-	-	-
Investment property		40 320	42 498	-	40 315	42 498
Investments in Associate		-	-	-	-	-
Property, plant and equipment		481 153	523 805	-	483 776	523 805
Biological		-	-	-	-	-
Intangible		4 486	4 198	-	4 486	4 198
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>526 114</b>	<b>570 630</b>	<b>-</b>	<b>528 732</b>	<b>570 630</b>
<b>TOTAL ASSETS</b>		<b>685 752</b>	<b>725 669</b>	<b>-</b>	<b>698 523</b>	<b>725 669</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		8 000	6 027	-	3 940	6 027
Consumer deposits		6 095	5 589	-	6 246	5 589
Trade and other payables		58 434	27 851	-	44 058	27 851
Provisions		13 810	12 748	-	13 757	12 748
<b>Total current liabilities</b>		<b>86 339</b>	<b>52 214</b>	<b>-</b>	<b>68 001</b>	<b>52 214</b>
<b>Non current liabilities</b>						
Borrowing		46 963	103 982	-	47 001	103 982
Provisions		105 327	107 995	-	104 691	107 995
<b>Total non current liabilities</b>		<b>152 290</b>	<b>211 978</b>	<b>-</b>	<b>151 692</b>	<b>211 978</b>
<b>TOTAL LIABILITIES</b>		<b>238 628</b>	<b>264 192</b>	<b>-</b>	<b>219 693</b>	<b>264 192</b>
<b>NET ASSETS</b>	<b>2</b>	<b>447 124</b>	<b>461 477</b>	<b>-</b>	<b>478 830</b>	<b>461 477</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		408 534	421 477	-	440 401	421 477
Reserves		37 500	35 000	-	37 500	35 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>446 034</b>	<b>456 477</b>	<b>-</b>	<b>477 901</b>	<b>456 477</b>

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		41 873	81 609	-	4 431	52 673	58 589	(5 915)	-10%	81 609
Service charges		140 241	222 273	-	20 222	136 491	129 812	6 679	5%	222 273
Other revenue		7 568	26 001	-	1 338	9 726	10 697	(971)	-9%	26 001
Transfers and Subsidies - Operational		20 780	49 084	-	150	26 940	17 161	9 780	57%	49 084
Transfers and Subsidies - Capital		1 461	20 763	-	-	5 769	3 548	2 221	63%	20 763
Interest								-		
Dividends								-		
<b>Payments</b>										
Suppliers and employees		-	(246 159)	-	(32 924)	(175 150)	(127 388)	47 762	-37%	(246 159)
Finance charges								-		
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>211 923</b>	<b>153 571</b>	<b>-</b>	<b>(6 784)</b>	<b>56 449</b>	<b>92 418</b>	<b>35 969</b>	<b>39%</b>	<b>153 571</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		79	(2 500)	-	-	4 100	(1 458)	5 558	-381%	(2 500)
Decrease (increase) in non-current receivables		154	129	-	0	0	-	0	#DIV/0!	129
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(46 385)	(53 873)	-	(1 264)	(10 042)	(20 969)	(10 927)	52%	(53 873)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(46 152)</b>	<b>(56 244)</b>	<b>-</b>	<b>(1 264)</b>	<b>(5 941)</b>	<b>(22 427)</b>	<b>(16 486)</b>	<b>74%</b>	<b>(56 244)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		34 200	36 902	-	-	-	-	-		36 902
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing		154	129	-	0	0	-	(0)	#DIV/0!	129
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>34 354</b>	<b>37 032</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(0)</b>	<b>#DIV/0!</b>	<b>37 032</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>200 125</b>	<b>134 359</b>	<b>-</b>	<b>(8 048)</b>	<b>50 508</b>	<b>69 990</b>			<b>134 359</b>
Cash/cash equivalents at beginning:		73 088	90 476	109 361	109 361	109 361	109 361			109 361
Cash/cash equivalents at month/year end:		273 214	224 835	109 361		159 868	179 351			243 720

### 13. QUALITY CERTIFICATE

NAVRAE: S Stanley  
ENQUIRIES:  
KONTAKNR: 028 425 5798  
CONTACT NO  
VERW: 5/3/2021-22 (M07\_S71)  
REF:  
KANTOOR: Bredasdorp  
OFFICES:  
DATUM: 09 February 2022  
DATE



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA 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 **31 January 2022** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Eben Oliver Phillip

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

Signature:

Date: 09 February 2022